# INYO MONO ADVOCATES FOR COMMUNITY ACTION

## FINANCIAL STATEMENTS

## WITH AUDITOR'S REPORT

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**
**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**Thomas Tomaszewski**
**Certified Public Accountant**

**Inyo Mono Advocates for Community Action**
**Financial Statements**
**And Supplemental Information**
**The Fiscal Year Ended June 30, 2020**
**with Comparative Totals for the Fiscal Year Ended June 30, 2019**

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**THOMAS TOMASZEWSKI**
**CERTIFIED PUBLIC ACCOUNTANT**
**3811 TILDEN DRIVE • EL DORADO HILLS, CA 95762 •**

# INDEPENDENT AUDITOR'S REPORT

Board of Directors
Inyo Mono Advocates for Community Action (IMACA)
Bishop, California

I have audited the accompanying financial statements of IMACA, (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements. I have previously audited IMACA's June 30, 2019 financial statements and I expressed an unmodified audit opinion on those audited financial statements in my report dated October 16, 2019. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

**Auditor's Responsibility**
My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing and opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Opinion**
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of IMACA as of June 30, 2020 and 2019, and the changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**
My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information on pages 29-54 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for the 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 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**
In accordance with *Government Auditing Standards*, I have also issued my report dated October 1, 2020 on my consideration of IMACA's internal control over financial reporting and on my 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 my 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 IMACA'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 IMACA 's internal control over financial reporting and compliance.

Thomas Tomaszewski Certified Public Accountant

El Dorado Hills, California
October 1, 2020

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF FINANCIAL POSITION**
**FOR THE YEAR ENDED JUNE 30, 2020**
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019**

| | Current Funds | | | | **2020** | **2019** |
|---|---|---|---|---|---|---|
| **Assets** | General | Valley Apts. | Glass Mtn. | Eliminations | Total | Total |
| Current Assets | | | | | | |
| Cash | $ 1,720,540 | $ 1,349 | 54,979 | $ 0 | $ 1,776,868 | $ 1,029,190 |
| Grants/Contracts Receivable - Note G | 339,969 | 0 | 0 | 0 | 339,969 | 389,870 |
| Accounts Receivable - Note D | 39,815 | 647 | 1,031 | (39,815) | 1,678 | 1,159 |
| Prepaid Expenses | 33,703 | 0 | 0 | 0 | 33,703 | 37,533 |
| Deposits | 21,338 | 0 | 0 | 0 | 21,338 | 21,338 |
| Inventory | 41,235 | 0 | 0 | 0 | 41,235 | 24,597 |
| Total Current Assets | 2,196,600 | 1,996 | 56,010 | (39,815) | 2,214,791 | 1,503,687 |
| Funded Reserves | | | | | | |
| Security Deposits | 0 | 5,728 | 16,451 | 0 | 22,179 | 21,021 |
| Replacement Reserve | 0 | 52,673 | 90,782 | 0 | 143,455 | 137,687 |
| Operating Reserve | 0 | 10,072 | 125,043 | 0 | 135,115 | 10,069 |
| Total Funded Reserves | 0 | 68,473 | 232,276 | 0 | 300,749 | 168,777 |
| Fixed Assets | | | | | | |
| Land,Buildings & Improvements | 155,000 | 810,083 | 1,418,297 | 0 | 2,383,380 | 2,228,380 |
| Less: Accumulated Depreciation | 0 | (413,384) | (557,084) | 0 | (970,468) | (914,569) |
| Equipment | 21,943 | 0 | 25,000 | 0 | 46,943 | 69,226 |
| Less: Accumulated Depreciation | (21,943) | 0 | (25,000) | 0 | (46,943) | (69,226) |
| Total Fixed Assets | 155,000 | 396,699 | 861,213 | 0 | 1,412,912 | 1,313,811 |
| Total Assets | $ 2,351,600 | $ 467,168 | $ 1,149,499 | $ (39,815) | $ 3,928,452 | $ 2,986,275 |
| Liabilities and Net Assets (Deficit) | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | $ 252,379 | $ 35,200 | $ 10,935 | $ (39,815) | $ 258,699 | $ 142,201 |
| Vacation Liability | 71,852 | 0 | 0 | 0 | 71,852 | 60,971 |
| Current Portion of Long Term Debt | 0 | 1,116,933 | 0 | 0 | 1,116,933 | 1,100,613 |
| Security Deposits Payable | 6,289 | 6,975 | 16,454 | 0 | 29,718 | 26,398 |
| Deferred Grants | 0 | 282,766 | 393,297 | 0 | 676,063 | 676,063 |
| Unearned Revenue - Note E | 1,310,574 | 0 | 0 | 0 | 1,310,574 | 670,660 |
| Total Current Liabilities | 1,641,094 | 1,441,874 | 420,686 | (39,815) | 3,463,839 | 2,676,906 |
| Long-Term Liabilities | | | | | | |
| Notes Payable - Note C | 0 | 0 | 825,000 | 0 | 825,000 | 825,000 |
| Interest Payable - Deferred - Note C | 0 | 0 | 146,531 | 0 | 146,531 | 138,281 |
| Total Long-Term Liabilities | 0 | 0 | 971,531 | 0 | 971,531 | 963,281 |
| Total Liabilities | 1,641,094 | 1,441,874 | 1,392,217 | (39,815) | 4,435,370 | 3,640,187 |
| Net Assets (Deficit) | | | | | | |
| Without Donor Restrictions | 710,506 | (974,706) | (242,718) | 0 | (506,918) | (653,912) |
| With Donor Restrictions | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Net Assets (Deficit) | 710,506 | (974,706) | (242,718) | 0 | (506,918) | (653,912) |
| Total Liabilities & Net Assets (Deficit) | $ 2,351,600 | $ 467,168 | $ 1,149,499 | $ (39,815) | $ 3,928,452 | $ 2,986,275 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF ACTIVITIES**
**FOR THE YEAR ENDED JUNE 30, 2020**
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019**

| | General | Valley Apartments | Glass Mountain Apartments | Eliminations | 2020 Total | 2019 Total |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| Contract Revenue | $ 4,205,015 | $ 0 | $ 0 | $ 0 | $ 4,205,015 | $ 3,692,019 |
| Parent Fees | 21,521 | 0 | 0 | 0 | 21,521 | 22,230 |
| Management Fees | 75,604 | 0 | 0 | (22,967) | 52,637 | 58,334 |
| Interest Income | 462 | 23 | 87 | 0 | 572 | 449 |
| Rental Revenue | 0 | 72,439 | 166,632 | 0 | 239,071 | 231,714 |
| Donations | 84,975 | 0 | 0 | 0 | 84,975 | 8,547 |
| Other | 10,617 | 290 | 3,030 | 0 | 13,937 | 18,662 |
| Total Revenue | 4,398,194 | 72,752 | 169,749 | (22,967) | 4,617,728 | 4,031,955 |
| **Expenditures** | | | | | | |
| Salaries and Wages | 1,659,920 | 0 | 0 | 0 | 1,659,920 | 1,475,668 |
| Fringe Benefits | 536,859 | 0 | 0 | 0 | 536,859 | 473,458 |
| Consultants and Contracts | 117,701 | 0 | 0 | 0 | 117,701 | 87,813 |
| Legal | 0 | 0 | 566 | 0 | 566 | 2,245 |
| Childcare Providers | 310,639 | 0 | 0 | 0 | 310,639 | 327,214 |
| Management Fees | 0 | 3,394 | 14,840 | (18,234) | 0 | 0 |
| Insurance | 33,256 | 1,145 | 3,487 | 0 | 37,888 | 50,763 |
| Insurance Property | 0 | 7,177 | 10,452 | 0 | 17,629 | 17,947 |
| Property Taxes | 0 | 359 | 779 | 0 | 1,138 | 2,370 |
| Vehicle Expenditures | 195,507 | 365 | 1,997 | 0 | 197,869 | 37,807 |
| Occupancy Rent | 133,327 | 0 | 0 | 0 | 133,327 | 129,203 |
| Occupancy Utilities | 51,953 | 0 | 0 | 0 | 51,953 | 49,168 |
| Parent Services | 21,521 | 0 | 0 | 0 | 21,521 | 22,230 |
| Gas | 0 | 5,650 | 12,607 | 0 | 18,257 | 15,543 |
| Trash Pick-up | 0 | 2,308 | 9,522 | 0 | 11,830 | 10,814 |
| Electricity | 0 | 12,914 | 23,066 | 0 | 35,980 | 37,383 |
| Water and Sewer | 0 | 8,401 | 12,930 | 0 | 21,331 | 19,996 |
| Pest Control | 0 | 1,373 | 2,100 | 0 | 3,473 | 3,259 |
| Telephone | 45,892 | 14 | 2,036 | 0 | 47,942 | 22,198 |
| Postage | 6,902 | 5 | 1 | 0 | 6,908 | 5,720 |
| Travel | 27,694 | 0 | 0 | 0 | 27,694 | 13,815 |
| Equipment/ Lease/Maintenance | 50,656 | 0 | 0 | 0 | 50,656 | 300,840 |
| Service Contracts/Security | 0 | 0 | 4,636 | 0 | 4,636 | 4,118 |
| Supplies and Materials | 300,745 | 3,702 | 10,046 | 0 | 314,493 | 213,159 |
| Food Supplies | 87,182 | 0 | 0 | 0 | 87,182 | 81,115 |
| Maintenance/ Supplies | 0 | 26,382 | 23,660 | 0 | 50,042 | 75,007 |
| Direct Payments/Services | 467,493 | 0 | 0 | 0 | 467,493 | 467,478 |
| Employee Development | 31,431 | 0 | 0 | 0 | 31,431 | 29,820 |
| Dues/Memberships/Subscriptions | 29,217 | 0 | 0 | 0 | 29,217 | 9,471 |
| Accounting | 28,638 | 2,246 | 2,487 | (4,733) | 28,638 | 24,012 |
| Replacements | 0 | 3,093 | 17,374 | 0 | 20,467 | 19,330 |
| Advertising | 6,721 | 0 | 0 | 0 | 6,721 | 6,505 |
| Other/License/Fees | 30,004 | 119 | 138 | 0 | 30,261 | 12,517 |
| Indirect | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Fees | 8,407 | 0 | 0 | 0 | 8,407 | 12,303 |
| Depreciation | 0 | 23,096 | 32,803 | 0 | 55,899 | 55,899 |
| Interest Expense | 0 | 16,320 | 8,250 | 0 | 24,570 | 24,570 |
| Bad Debt | 0 | 0 | 196 | 0 | 196 | 4,140 |
| Total Expenditures | 4,181,665 | 118,063 | 193,973 | (22,967) | 4,470,734 | 4,144,898 |
| Change in Net Assets | $ 216,529 | $ (45,311) | $ (24,224) | $ 0 | $ 146,994 | $ (112,943) |
| Net Assets at July 1 | 493,977 | (929,395) | (218,494) | 0 | (653,912) | (540,969) |
| **Net Assets at June 30** | $ 710,506 | $ (974,706) | $ (242,718) | $ 0 | $ (506,918) | $ (653,912) |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF CASH FLOWS**
**FOR THE YEAR ENDED JUNE 30, 2020**
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019**

| | Current Funds | | | 2020 | 2019 |
|---|---|---|---|---|---|
| **Cash Flows from Operating Activities** | General | Valley Apts. | Glass Mount. | Total | Total |
| Change in Net Assets | $ 216,529 | $ (45,311) | $ (24,224) | $ 146,994 | $ (112,943) |
| Depreciation | 0 | 23,096 | 32,803 | 55,899 | 55,899 |
| (Increase) Decrease in assets: | | | | | |
| Grant/Contracts Receivable | 49,901 | 0 | 0 | 49,901 | (68,564) |
| Accounts Receivable | (10,055) | (647) | 128 | (10,574) | (10,423) |
| Prepaid Expenses | 3,830 | 0 | 0 | 3,830 | 10,202 |
| Inventory | (16,638) | 0 | 0 | (16,638) | (12,617) |
| Increase/(Decrease) in liabilities: | | | | | |
| Accounts Payable | 122,008 | 12,357 | (7,812) | 126,553 | 29,460 |
| Vacation Liability | 10,881 | 0 | 0 | 10,881 | 19,118 |
| Unearned Revenue | 639,914 | 0 | 0 | 639,914 | 635,701 |
| Deferred Grant | 0 | 0 | 0 | 0 | (630) |
| Security Deposits Payable | 0 | 510 | 1,910 | 2,420 | 715 |
| Interest Payable | 900 | 16,320 | 8,250 | 25,470 | 24,570 |
| Net Cash Provided (Used) by Operating Activities | 1,017,270 | 6,325 | 11,055 | 1,034,650 | 570,488 |
| **Cash Flows from Investing Activities** | | | | | |
| (Purchase)/Refund Fixed Assets | (155,000) | 0 | 0 | (155,000) | 17,313 |
| Net Cash Provided (Used) by Investing Activities | (155,000) | 0 | 0 | (155,000) | 17,313 |
| **Cash Flows from Financing Activities** | | | | | |
| Payments on Notes Payable | 0 | 0 | 0 | 0 | 0 |
| Net Cash Provided (Used) by Financing Activities | 0 | 0 | 0 | 0 | 0 |
| Net Increase/(Decrease) in Cash | 862,270 | 6,325 | 11,055 | 879,650 | 587,801 |
| Cash at the beginning of the year | 858,270 | 63,497 | 276,200 | 1,197,967 | 610,166 |
| **Cash, Cash Equivalents and Restricted Cash** | $ 1,720,540 | $ 69,822 | $ 287,255 | $ 2,077,617 | $ 1,197,967 |
| Cash and cash equivalents | $ 1,720,540 | $ 1,349 | $ 54,979 | $ 1,776,868 | $ 1,029,190 |
| Restricted cash | $ 0 | $ 68,473 | $ 232,276 | $ 300,749 | $ 168,777 |
| Total cash, cash equivalents and restricted cash | $ 1,720,540 | $ 69,822 | $ 287,255 | $ 2,077,617 | $ 1,197,967 |

Supplemental Data: During the fiscal year ended June 30, 2020 IMACA paid $0 in cash interest.

See notes to financial statements

## Note A: Organization and Summary of Significant Accounting Policies

Organization
Inyo Mono Advocates for Community Action (IMACA) was established and incorporated in 1980 as a nonprofit public benefit corporation under Internal Revenue Code Section 501(c)(3). IMACA's purpose is to provide educational aid and other opportunities to the underprivileged and to help them obtain self-sufficiency. IMACA accomplishes this through operating Headstart and contracting child care services in Inyo and Mono counties. In addition, the agency provides weatherization and home energy assistance, distributes surplus commodities, obtains emergency shelter for eligible persons and owns and operates the Valley Apartments senior housing project, and Glass Mountain Apartments. IMACA also serves as sole member in IMACA Silver Peaks, LLC, which was formed on August 15, 2019 to acquire property, construct and operate a low-income housing project planned in the future. IMACA also serves as sole member in Valley Apartments, LLC, which was formed on December 10, 2019 to acquire property, construct and operate a low-income housing project planned in the future. The agency is primarily publicly funded through federal, state and local governmental units.

Change in accounting principles
In November 2016, the Financial Accounting Standards Board issued Accounting Standards Update 2016-18, *Statement of Cash Flows (Topic 230) - Restricted Cash* ("ASU 2016-18") to address diversity in practice with respect to cash flows presentation of changes in amounts described as restricted cash and cash equivalents. ASU 2016-18 requires a reporting entity to include amounts described as either restricted cash or restricted cash and cash equivalents (collectively referred to as "restricted cash" herein) when reconciling beginning and ending balances in its statement of cash flows. The update also amends Topic 230 to require disclosures about the nature of restricted cash and provide a reconciliation of cash, cash equivalents and restricted cash between the balance sheet and the statement of cash flows. ASU 2016-18 was adopted retrospectively during the year ended June 30, 2020.

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update 2014-09, *Revenue from Contracts with Customers (Topic 606)* ("ASU 2014-09"). Effective July 1, 2019, the IMACA adopted ASU 2014-09 on a retrospective basis. The modifications under ASU 2014-09 were applied to all of the Corporation's contracts with customers. No practical expedients were applied. The majority of the IMACA's revenue is derived from government grants, which are deemed conditional contributions and are accounted for under ASU 2018-08, (IMACA has adopted ASU 2018-08 on a retrospective basis) and leases with tenants of two low-income housing projects generally for terms of one year or less, which are accounted for in accordance with Leases (Topic 840). Therefore, adoption of ASU 2014-09 had no impact on the recognition of rental revenue of the project during the periods presented or on opening balances of partners' equity (deficit) as of July 1, 2019 and 2020.

Basis of Accounting
IMACA maintains its records on the accrual basis of accounting whereby revenues are recognized in the period earned and expenses are recognized in the period incurred.

Risks and Uncertainties
IMACA is subject to various risks and uncertainties in the ordinary course of business that could have adverse impacts on its operating results and financial condition. Future operations could be affected by changes in the economy or other conditions affecting levels of government funding for programs.

Capitalization and Depreciation
Land, building and improvements are recorded at cost. Costs incurred in relation to the original acquisition and rehabilitation of Valley Apartments and Glass Mountain Apartments were capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Contracts and Accounts Receivable
Management has elected to record bad debts using the direct write-off method. Accounting principles generally accepted in the United States of America require that the allowance method be used to reflect bad debts. However, the effect of the use of the direct write-off method is not materially different from the result that would have been obtained had the allowance method been followed.

Comparative Information for Prior Year
The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly such information should be read in conjunction with IMACA's financial statements for the year ended June 30, 2019, from which the summarized information was derived.

Impairment
IMACA reviews it investment in rental property for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. For assets held and used, if management's estimate of the aggregate future cash flows to be generated by the property, undiscounted and without interest charges, by the rental property including any estimated proceeds from the eventual disposition of the real estate are less than their carrying amounts, an impairment loss has occurred. The amount of the impairment loss is equal to the excess of the asset's carrying value over its estimated fair value. The determination of undiscounted cash flows requires significant estimates by management. Subsequent changes in estimated undiscounted cash flows could impact the determination of whether impairment exists. No impairment loss has been recognized during the years ended June 30, 2020 and 2019.

Grants and Contracts
Support received under operating grants and contracts is recorded as revenue when related service is performed. Deferred amounts represent cash received in advance of the related performance of services.

Functional Expenditures
IMACA allocates its facilities and administrative expenditures in accordance with an U.S. Department of Health & Human Services approved indirect cost rate and plan. Administrative costs were $441,244 and program costs were $4,029,490 for the year ended June 30, 2020.

Cash and Cash Equivalents
For purposes of the statement of cash flows, IMACA considers all highly liquid investments with a maturity of three months or less, including restricted cash, to be cash equivalents. At times cash deposits exceed the federally insured limits of the financial institution and expose IMACA to credit risk. At June 30, 2020 there were balances over the federally insured limits. IMACA believes it is not exposed to any significant risk of loss on these funds.

Inventory
Inventory is stated at the lower of cost or market value. Cost is determined using first-in, first-out method for all weatherization materials.

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Depreciation and Amortization Method
The straight-line method of depreciation is applied to assets with the following estimated useful life:

| | |
|---|---|
| Buildings | 40 years |
| Building Improvements | 20 years |
| Computer Equipment | 3 years |
| Vehicles | 3 years |
| Furniture | 5 years |

Land, Building, Improvements, Furniture and Equipment
IMACA owns land, buildings, improvements, furniture, equipment and vehicles. This is comprised of the following as of June 30, 2020:

| | Fixed Assets |
|---|---|
| Land | $ 382,820 |
| Buildings & Improvements | 2,000,560 |
| Equipment & Vehicles | 46,943 |
| Total | $ 2,430,323 |
| less: Accumulated Depreciation | (1,017,411) |
| Net Fixed Assets | $ 1,412,912 |

On February 13, 2001, IMACA acquired a property located at 180 Clarke Street, Bishop California. The U.S. Department of Health and Human Services (HHS) granted funds to acquire the property which is used in the Headstart program exclusively. HHS has a reversionary interest in the property of $62,000. IMACA does not include this property in its assets listed above.

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the statement of financial position date:

Financial Assets available to meet cash needs for general expenditures within one year:

Cash: $1,776,868, (of which $1,310,574 is specifically for use for grant expenditures)
Accounts Receivable $339,969. Revenue is expected to cover expenses for 2021.

**Note B: Tenant Security Deposits**

Security Deposits
Residents of Valley and Glass Mountain Apartments, respectively, are required to pay a security deposit prior to occupancy. The money is held in trust in separate savings accounts. The balance of security deposits at June 30, 2020 is $22,179.

**Note C: Notes Payable**

Notes payable at June 30, 2020 consist of the following:

Note Payable -- Loan No. 80-HRL-D-115, California Demonstration Housing Rehabilitation Program, California Department of Housing & Community Development, secured by deed of trust on the Valley Apartments project in the original amount of $508,000 on August 21, 1981 with an interest rate of 3%. Interest only is due not later than sixty days after the end of the project's fiscal year, each year. Interest payments may be deferred upon approval from the "Department." Unpaid principal and interest was originally due on August 21, 2006. This due date was extended to coincide with the regulatory agreement due date of July 1, 2011 by the California Department of Housing and Community Development (HCD), which restricted rents for 30 years. HCD has determined to allow a period of forbearance until March 2012, or later.

| | |
|---|---|
| Principal balance June 30, 2020 | $508,000 |
| Interest accrued as of June 30, 2020 | 545,412 |

Note Payable -- Loan No.80-CDBG-120, California Rural Development Demonstration, Title I Community Development Block Grant Housing Rehabilitation Program, secured by deeds of trust on the Valley Apartments project in the original amount of $36,000 on January 6, 1982 with an interest rate of 3%. Interest payments only are due not later than sixty after the projects fiscal year end. Interest may be deferred upon approval from the "Department." Principal and interest was due on January 6, 2007, extended to August 1, 2011. HCD has determined to allow a period of forbearance until March 2012, or later.

| | |
|---|---|
| Principal balance on June 30, 2020 | $36,000 |
| Interest accrued as of June 30, 2020 | 27,521 |

Glass Mountain Apartments

Note Payable -- Loan No. 95-HOME-0155, Home Investment Partnership Program, payable to the Town of Mammoth Lakes, secured by deed of trust on the Glass Mountain Apartments project in the original amount of $825,000 on September 4, 1996 (35-year term) with an interest rate of 1.00% (commencing in 2002). 360 monthly payments of $2,815.19 due commencing November, 2002, except in the case of any month in which residual receipts are inadequate to allow payment. "Residual receipts" are defined in the regulatory agreement which governs occupancy requirements and tenant eligibility. No payments were due in 2019-2020.

| | |
|---|---|
| Principal balance June 30, 2020 | $825,000 |
| Interest accrued on June 30, 2020 | 146,531 |

Total liability of IMACA under the note agreements is limited to the underlying value of the real estate. Aggregate maturities of long-term debt for the next five years are as follows:

| | |
|---|---|
| June 30, 2021 | $ 1,116,933 |
| 2022 | 0 |
| 2023 | 0 |
| 2024 | 0 |
| 2025 | 0 |
| Thereafter | 971,531 |
| Total | $2,088,464 |

**Note D: Accounts Receivable**

Accounts Receivable is comprised of the following as of June 30, 2020:

| Project Name | |
|---|---|
| Glass Mountain/Valley Tenant Rent | $ 1,678 |
| Total Accounts Receivable | $ 1,678 |

**Note E: Unearned Revenue**

Unearned revenue represents unspent cash received as of June 30, 2020 and is comprised of the following:

| Grant/Contract Number | |
|---|---|
| CSBG Alpine 2020 20F-3003 | $ 327 |
| CSBG 2020 20F-3014 | 10,894 |
| Homeless Emergency Aid Programs | 936,955 |
| Silverpeaks | 50,000 |
| Childcare C3AP 9016 | 2,100 |
| Childcare CAPP 9018 | 106,567 |
| ICSS-1 | 1,700 |
| CESH 18-12463 | 60,130 |
| Headstart Health & Supplemental | 7,904 |
| Inyo County QRIS & Other | 15,146 |
| Mono County QRIS & Other | 5,113 |
| Inyo County HHS HMIOT | 64,136 |
| Pillsbury Foundation | 5,829 |
| Sierra Health Foundation | 7,556 |
| Inyo County Preschool | 25,745 |
| Miscellaneous | 10,472 |
| Total Unearned Revenue | $1,310,574 |

**Note F: Defined Contribution Plan**

IMACA has a defined contribution plan (the Plan) covering all employees with at least six months of service who make contributions to the plan. IMACA makes a contribution of 4% of compensation for each employee who elects to defer a minimum of 4% of compensation. IMACA's contributions are vested 0% after one year, 25% after two years, and 100% after three years. For the fiscal year, total expense was $ 63,655.

**Note G: Contracts/Grants Receivable**

Contracts/Grants Receivable is comprised of the following as of June 30, 2020:

| Grant/Contract Number | |
|---|---|
| TEFAP/Calfood/Tax Checkoff | 34,650 |
| 20B-2011 Liheap | 32,222 |
| 19B-5011 Liheap | 47,772 |
| Childcare Food Program | 5,328 |
| Childcare CRRP-9014 | 7,070 |
| Childcare CCIP-2018 | 3,119 |
| Childcare CCIP-2019 | 1,183 |
| CSBG 19F-4416 | 18,208 |
| Childcare CCIP-9014 | 7,276 |
| Childcare CHST-9014 | 247 |
| Mono County Preschool | 27,640 |
| Headstart | 110,783 |
| HCD 18-ESG-12361 | 14,909 |
| HCD 18-ESG-12362 | 20,584 |
| HUD Continuum of Care | 1,453 |
| Bridge Program | 996 |
| DOE 17C-4009 | 6,529 |
| Total Contracts/Grants Receivable | $ 339,969 |

**Note H: Commitments**

The agency conducts administrative and program operations at various leased facilities. Future minimum payments under non-cancelable operating leases for the fiscal year; 2021: $12,000; 2022: $0; 2023: $0, 2024: $0 and 2025: $0.

**Note I: Donated Services: In-Kind Contributions**

The agency is required to contribute 20% of the cost of the Headstart program through in-kind contributions. The value of the donated services is not booked. The organization generally pays for services requiring expertise. However, many individuals volunteer their time and perform tasks to assist IMACA achieve its matching requirement. For the fiscal year ended June 30, 2020 in-kind contributions for the Headstart program were as follows:

| 2019 | 2020 |
|---|---|
| $ 199,979 January 1- June 30, 2019 | $135,312 January 1, - June 30, 2020 |
| 50,603 July 1, - December 31, 2019 | |
| $ 250,582 Total for 2019 Contract | |

**Note J: Subsequent Events**

Subsequent events have been evaluated through October 1, 2020 which is the date the financial statements were available to be issued and there are no subsequent events requiring disclosure.

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred including mandates from federal, state, and local authorities leading to an overall decline in economic activity. The Corporation is not able to estimate the length or severity of this outbreak and the related financial impact. Management will continue to assess and monitor the situation as it evolves. If the length of the outbreak continues for an extended period of time the Corporation may have to seek alternative measures to finance its operations including use of reserves. The extent of the impact of COVID-19 on the Corporation's operational and financial performance is uncertain and cannot be determined at this time.

**Note K: Contingency**

The California Department of Housing & Community Development's (HCD's) financing provided to acquire the Valley Motel in 1982 matured in 2011. IMACA has declined HCD's offer to roll over the $544,000 loan and corresponding accrued interest to date of $572,933, primarily for economic reasons. A regulatory agreement required by HCD in 1982 set tenant rents at levels which did not allow sufficient cash flow to provide any debt service over the life of the 30 year loan. It was understood that the project was subsidized in this manner and that the loan and interest would be forgiven at the end of the loan term. The note payable is a non-recourse note. The State of California HCD is in process of preparing a re-financing package to include a sale of the Valley Apartments to Valley Apartments, LLC, expected to close in 2021.

**Note L: Commitments**

**Valley Apartments**

In connection with debt financing received from the California Department of Housing & Community Development's California Demonstration Housing Program, IMACA has entered into a deed restriction agreement. 100% of the 19 units are deemed to be assisted units and must be occupied by individuals whose annual incomes do not exceed, at the time of occupancy, 30%-50% of the median income as established by HUD. In addition, the period of affordability is 30 years. The restriction agreement also contains use, sale or transfer and other terms.

**Glass Mountain Apartments**

In connection with debt financing received from the Town of Mammoth Lakes through the HOME program, IMACA has entered into a deed restriction agreement. All 25 units are deemed to be assisted units and must be occupied by families whose annual incomes do not exceed, at the time of occupancy, 30%-50% of the median family income as established by HUD. In addition, the period of affordability is 35 years. The restriction agreement also contains use, sale or transfer and other terms.

**Note M: Deferred Grants**

During 2017-2018 the City of Bishop received CDBG funding in the amount of $282,766 from the California Department of Housing & Community Development which was used to rehabilitate the Valley Apartments electrical system. IMACA owns the Valley Apartments.

During 2017-2018 the Town of Mammoth Lakes received CDBG funding in the amount of $393,297 from the California Department of Housing & Community Development which was used to rehabilitate the Glass Mountain Apartments electrical system. IMACA owns the Glass Mountain Apartments.

**Note N: Statements of Cash Flows**

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total of the same amounts in the statements of cash flows:

| | 2020 | 2019 |
|---|---|---|
| Cash | $1,776,868 | $1,029,190 |
| Security Deposits | 22,179 | 21,021 |
| Replacement Reserve | 143,455 | 137,687 |
| Operating Reserve | 135,115 | 10,069 |
| Total | $2,077,617 | $1,197,967 |

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
Inyo Mono Advocates for Community Action
Bishop, California

I have audited the financial statements of Inyo Mono Advocates for Community Action (IMACA) for the year ended June 30, 2020, and have issued my opinion thereon dated October 1, 2020 which is presented in the preceding section. My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The following schedules are presented for the purposes of additional analysis and are not a required part of the financial statements.

IMACA Departmental Statements of Revenue and Expenditures
California Department of Education Supplemental Data
California Department of Community Services and Development Supplemental Data

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 my opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Thomas Tomczyk, Certified Public Accountant

El Dorado Hills, California
October 1, 2020

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**BY SERVICE GROUP**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| **Revenue** | Childcare Programs | Headstart & Child Development Services | Energy Programs | CSBG | General Programs | Emergency Food, Shelter & Assistance Programs | Community Services | Total |
|---|---|---|---|---|---|---|---|---|
| Grant/Contract Revenue | $ 634,511 | $ 1,498,555 | $ 699,905 | $ 371,132 | $ 2,385 | $ 975,210 | $ 23,317 | $ 4,205,015 |
| Parent Fees | 21,521 | 0 | 0 | 0 | 0 | 0 | 0 | 21,521 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 462 | 0 | 462 |
| Wood Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Income | 0 | 8,441 | 0 | 0 | 100 | 1,550 | 526 | 10,617 |
| Management Fees | 0 | 0 | 0 | 0 | 75,604 | 0 | 0 | 75,604 |
| Contributions | 0 | 749 | 0 | 0 | 84,226 | 0 | 0 | 84,975 |
| Program Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 656,032 | 1,507,745 | 699,905 | 371,132 | 162,315 | 977,222 | 23,843 | 4,398,194 |
| **Expenditures** | | | | | | | | |
| Salaries and Wages | 112,213 | 812,988 | 152,452 | 45,839 | 290,658 | 232,362 | 13,408 | 1,659,920 |
| Fringe Benefits | 23,393 | 305,179 | 35,862 | 12,521 | 91,227 | 66,592 | 2,085 | 536,859 |
| Consultants and Contracts | 3,798 | 11,089 | 9,949 | 28,764 | 4,171 | 56,375 | 3,555 | 117,701 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Childcare Providers | 310,639 | 0 | 0 | 0 | 0 | 0 | 0 | 310,639 |
| Insurance General | 4,823 | 11,802 | 4,634 | 0 | 9,252 | 2,742 | 3 | 33,256 |
| Vehicle Expenditures | 3,125 | 10,956 | 6,664 | 1,660 | 7,149 | 165,125 | 828 | 195,507 |
| Occupancy Rent | 37,319 | 33,990 | 7,563 | 3,363 | 29,031 | 21,466 | 595 | 133,327 |
| Occupancy Utilities | 5,279 | 17,817 | 3,768 | 424 | 11,458 | 12,951 | 256 | 51,953 |
| Parent Services | 21,521 | 0 | 0 | 0 | 0 | 0 | 0 | 21,521 |
| Telephone | 6,704 | 10,563 | 590 | 16,544 | 8,682 | 2,752 | 57 | 45,892 |
| Travel | 1,642 | 5,251 | 9,506 | 2,702 | 7,687 | 524 | 382 | 27,694 |
| Equipment Lease/Maintenance | 10,665 | 18,155 | 1,074 | 90 | 7,513 | 10,316 | 2,843 | 50,656 |
| Supplies and Materials | 48,501 | 78,548 | 134,262 | 199 | 32,991 | 5,907 | 337 | 300,745 |
| Food Supplies | 1,210 | 34,112 | 0 | 618 | 1,017 | 49,225 | 1,000 | 87,182 |
| Advertising | 1,092 | 3,935 | 0 | 0 | 1,360 | 334 | 0 | 6,721 |
| Postage | 1,242 | 14 | 172 | 340 | 4,868 | 266 | 0 | 6,902 |
| Direct Payments/Services | 0 | 0 | 291,481 | 5,600 | 0 | 169,845 | 567 | 467,493 |
| Employee Development | 2,062 | 20,113 | 5,147 | 1,145 | 2,964 | 0 | 0 | 31,431 |
| Dues/Memberships/Subscriptions | 6,326 | 3,641 | 622 | 11,825 | 1,552 | 5,251 | 0 | 29,217 |
| Accounting | 2,465 | 9,466 | 700 | 4,519 | 10,388 | 1,100 | 0 | 28,638 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| License & Fees | 9,561 | 3,982 | 1,914 | 1,306 | 1,999 | 11,149 | 93 | 30,004 |
| Other Costs | 0 | 0 | 0 | (4,095) | 9,198 | 3,304 | 0 | 8,407 |
| Transfer (to)/from Agency | 0 | 0 | 0 | 36,927 | 0 | (36,927) | 0 | 0 |
| Indirect | 42,452 | 116,144 | 33,545 | 200,841 | (435,450) | 41,563 | 905 | 0 |
| Total Expenditures | 656,032 | 1,507,745 | 699,905 | 371,132 | 97,715 | 822,222 | 26,914 | 4,181,665 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ 84,600 | $ 155,000 | $ (3,071) | $ 216,529 |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**CHILDCARE PROGRAMS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| Revenue | CAPP-9018 | CAPP-8018 | CRRP-9014 | CCIP Block Grant 2019 | CCIP Block Grant 2018 | CCIP-9014 | CHST-9014 | TOTAL CHILDCARE |
|---|---|---|---|---|---|---|---|---|
| Grant/Contract Revenue | $ 92,054 | $ 276,965 | $ 178,362 | $ 11,827 | $ 31,193 | $ 22,921 | $ 962 | $ 614,284 |
| Parent Fees | 2,373 | 19,148 | 0 | 0 | 0 | 0 | 0 | 21,521 |
| Match requirement (NON-GAAP) ** | 0 | 0 | 0 | 0 | 0 | 14,640 | 0 | 14,640 |
| Other | 0 | 0 | 20,227 | 0 | 0 | 0 | 0 | 20,227 |
| Total Revenue | 94,427 | 296,113 | 198,589 | 11,827 | 31,193 | 37,561 | 962 | 670,672 |
| **Expenditures** | | | | | | | | |
| Salaries and Wages | 7,339 | 15,959 | 57,342 | 0 | 21,333 | 10,240 | 0 | 112,213 |
| Fringe Benefits | 1,723 | 3,606 | 11,611 | 0 | 4,755 | 1,698 | 0 | 23,393 |
| Consultants | 0 | 0 | 2,750 | 0 | 199 | 199 | 650 | 3,798 |
| Childcare Providers | 74,442 | 236,197 | 0 | 0 | 0 | 0 | 0 | 310,639 |
| Insurance | 0 | 449 | 3,636 | 0 | 256 | 482 | 0 | 4,823 |
| Vehicle Expenditures | 11 | 267 | 2,415 | 0 | 143 | 289 | 0 | 3,125 |
| Occupancy Rent | 0 | 0 | 36,110 | 0 | 905 | 304 | 0 | 37,319 |
| Occupancy Utilities | 0 | 174 | 4,498 | 0 | 307 | 300 | 0 | 5,279 |
| Telephone | 141 | 371 | 5,068 | 0 | 493 | 631 | 0 | 6,704 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting | 0 | 840 | 1,225 | 0 | 0 | 400 | 0 | 2,465 |
| Travel | 0 | 756 | 886 | 0 | 0 | 0 | 0 | 1,642 |
| Food | 0 | 0 | 1,210 | 0 | 0 | 0 | 0 | 1,210 |
| Equipment/Lease/Maintenance | 0 | 303 | 10,154 | 0 | 39 | 169 | 0 | 10,665 |
| Supplies and Materials | 0 | 155 | 30,737 | 10,921 | 260 | 6,190 | 238 | 48,501 |
| Postage | 27 | 322 | 751 | 0 | 50 | 92 | 0 | 1,242 |
| Parent Services | 2,373 | 19,148 | 0 | 0 | 0 | 0 | 0 | 21,521 |
| Advertising | 0 | 255 | 837 | 0 | 0 | 0 | 0 | 1,092 |
| Employee Development | 0 | 517 | 1,545 | 0 | 0 | 0 | 0 | 2,062 |
| License & Fees | 0 | 0 | 9,478 | 0 | 45 | 38 | 0 | 9,561 |
| Dues/Memberships/Subscriptions | 1,300 | 235 | 4,644 | 0 | 15 | 132 | 0 | 6,326 |
| Match requirement expense (Non-GAAP)* | 0 | 0 | 0 | 0 | 0 | 14,640 | 0 | 14,640 |
| Other Program Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect | 7,071 | 16,559 | 13,692 | 906 | 2,393 | 1,757 | 74 | 42,452 |
| Total Expenditures | 94,427 | 296,113 | 198,589 | 11,827 | 31,193 | 37,561 | 962 | 670,672 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

** Non-GAAP matching requirement (In-kind services provided)

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**HEADSTART & CHILD DEVELOPMENT SERVICES**
**FOR THE YEAR THE ENDED JUNE 30, 2020**

| Revenue | 2019 Headstart | 2020 Headstart | Headstart Supplement | Headstart COVID | Inyo QRIS Program | Childcare Food Program | Inyo County State Preschool | Mono QRIS Program | Mono County State Preschool | TOTAL Preschool |
|---|---|---|---|---|---|---|---|---|---|---|
| Grant/Contract Revenue | $ 456,015 | $ 497,923 | $ 11,979 | $ 49,696 | 13,429 | $ 58,063 | $ 220,030 | $ 5,381 | 186,039 | $ 1,498,555 |
| Other Income | 0 | 0 | 0 | 0 | 170 | 0 | 0 | 0 | 8,271 | 8,441 |
| Donations | 0 | 749 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 749 |
| Program Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 456,015 | 498,672 | 11,979 | 49,696 | 13,599 | 58,063 | 220,030 | 5,381 | 194,310 | 1,507,745 |
| **Expenditures** | | | | | | | | | | |
| Salaries and Wages | 251,115 | 287,187 | 4,156 | 0 | 0 | 12,142 | 130,759 | 0 | 127,629 | 812,988 |
| Fringe Benefits | 109,208 | 104,936 | 873 | 0 | 0 | 4,473 | 49,276 | 0 | 36,613 | 305,179 |
| Consultants and Contracts | 5,820 | 2,461 | 0 | 1,059 | 0 | 0 | 832 | 0 | 917 | 11,089 |
| Parent Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance General | 5,484 | 3,482 | 0 | 0 | 0 | 0 | 2,039 | 0 | 797 | 11,802 |
| Vehicle Expenditures | 4,261 | 2,974 | 19 | 662 | 0 | 0 | 1,255 | 0 | 1,785 | 10,956 |
| Occupancy Rent | 9,925 | 9,998 | 0 | 0 | 0 | 0 | 10,483 | 0 | 3,584 | 33,990 |
| Occupancy Utilities | 2,923 | 10,706 | 0 | 0 | 0 | 0 | 2,022 | 0 | 2,166 | 17,817 |
| Telephone | 1,703 | 5,241 | 0 | 0 | 0 | 0 | 1,636 | 0 | 1,983 | 10,563 |
| Travel | 0 | 5,078 | 0 | 0 | 0 | 0 | 0 | 0 | 173 | 5,251 |
| Equipment /Lease/Maintenance | 3,081 | 3,448 | 5,533 | 4,588 | 0 | 0 | 1,505 | 0 | 0 | 18,155 |
| Supplies and Materials | 8,239 | 8,085 | 1,090 | 39,578 | 7,935 | 2,758 | 1,617 | 5,381 | 3,865 | 78,548 |
| Food Supplies | 382 | 309 | 0 | 0 | 0 | 33,291 | 91 | 0 | 39 | 34,112 |
| Advertising | 1,465 | 841 | 0 | 0 | 0 | 0 | 1,023 | 0 | 606 | 3,935 |
| Employee Development | 507 | 13,873 | 0 | 0 | 5,664 | 0 | 50 | 0 | 19 | 20,113 |
| License & Fees | 2,299 | 606 | 0 | 0 | 0 | 0 | 366 | 0 | 711 | 3,982 |
| Postage | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting | 8,000 | 0 | 0 | 0 | 0 | 0 | 766 | 0 | 700 | 9,466 |
| Transfer to Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dues/Memberships/Subscriptions | 2,718 | 897 | 0 | 0 | 0 | 0 | 13 | 0 | 13 | 3,641 |
| Indirect | 38,871 | 38,550 | 508 | 3,809 | 0 | 5,399 | 16,297 | 0 | 12,710 | 116,144 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 456,015 | 498,672 | 11,979 | 49,696 | 13,599 | 58,063 | 220,030 | 5,381 | 194,310 | 1,507,745 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0 | $ 0 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**ENERGY PROGRAMS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | LIHEAP HEAP/ECIP 19B-5011 | LIHEAP HEAP/ECIP 20B-2011 | DAP 20D-1011 | DOE WX 17C-4009 | LIHEAP WX 20B-2011WX | LIHEAP WX 19B-5011WX | TOTAL ENERGY |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Grant/Contract Revenue | $ 158,083 | $ 301,844 | $ 19,369 | $ 70,919 | $ 26,468 | $ 123,222 | $ 699,905 |
| Program Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 158,083 | 301,844 | 19,369 | 70,919 | 26,468 | 123,222 | 699,905 |
| **Expenditures** | | | | | | | |
| Salaries and Wages | 23,525 | 50,426 | 0 | 44,248 | 16,980 | 17,273 | 152,452 |
| Fringe Benefits | 4,886 | 12,349 | 0 | 9,589 | 2,853 | 6,185 | 35,862 |
| Consultants and Contracts | 1,009 | 4,861 | 0 | 3,322 | 252 | 505 | 9,949 |
| Insurance General | 388 | 1,472 | 0 | 1,250 | 398 | 1,126 | 4,634 |
| Vehicle Expenditures | 1,163 | 1,628 | 0 | 940 | 983 | 1,950 | 6,664 |
| Occupancy Rent | 2,458 | 4,689 | 0 | 416 | 0 | 0 | 7,563 |
| Occupancy Utilities | 1,298 | 2,248 | 0 | 191 | 31 | 0 | 3,768 |
| Telephone | 65 | 196 | 0 | 169 | 139 | 21 | 590 |
| Travel | 0 | 5,503 | 0 | 3,927 | 0 | 76 | 9,506 |
| Equipment/Lease/Maintenance | 1,021 | 53 | 0 | 0 | 0 | 0 | 1,074 |
| Supplies and Materials | 15,240 | 19,364 | 0 | 190 | 3,515 | 95,953 | 134,262 |
| Postage | 0 | 11 | 0 | 0 | 28 | 133 | 172 |
| Direct Payments/Services | 97,171 | 174,941 | 19,369 | 0 | 0 | 0 | 291,481 |
| Employee Development | 177 | 1,680 | 0 | 3,290 | 0 | 0 | 5,147 |
| Dues/Memberships/Subscriptions | 36 | 586 | 0 | 0 | 0 | 0 | 622 |
| Other/License/Fees | 0 | 625 | 0 | 0 | 1,289 | 0 | 1,914 |
| Accounting | 700 | 0 | 0 | 0 | 0 | 0 | 700 |
| Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect | 8,946 | 21,212 | 0 | 3,387 | 0 | 0 | 33,545 |
| Transfer to Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 158,083 | 301,844 | 19,369 | 70,919 | 26,468 | 123,222 | 699,905 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**CSBG PROGRAMS**
**FOR THE YEAR THE ENDED JUNE 30, 2020**

| Revenue | | 2019 CSBG 19F-4014 | | 2019 CSBG 19F-4416 | | 2020 CSBG 20F-3014 | | 2019 CSBG Alpine 19F-4003 | | TOTAL CSBG |
|---|---|---|---|---|---|---|---|---|---|---|
| Grant/Contract Revenue | $ | 174,081 | $ | 30,000 | $ | 165,743 | $ | 1,308 | $ | 371,132 |
| Interest Income | | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Income | | 0 | | 0 | | 0 | | 0 | | 0 |
| Total Revenue | | 174,081 | | 30,000 | | 165,743 | | 1,308 | | 371,132 |
| **Expenditures** | | | | | | | | | | |
| Salaries and Wages | | 24,516 | | 0 | | 21,323 | | 0 | | 45,839 |
| Fringe Benefits | | 6,526 | | 0 | | 5,995 | | 0 | | 12,521 |
| Consultants and Contracts | | 13,146 | | 11,428 | | 3,000 | | 1,190 | | 28,764 |
| Insurance General | | 0 | | 0 | | 0 | | 0 | | 0 |
| Vehicle Expenditures | | 1,209 | | 0 | | 451 | | 0 | | 1,660 |
| Occupancy Rent | | 2,800 | | 0 | | 563 | | 0 | | 3,363 |
| Occupancy Utilities | | 140 | | 0 | | 284 | | 0 | | 424 |
| Telephone | | 0 | | 16,277 | | 267 | | 0 | | 16,544 |
| Travel | | 2,702 | | 0 | | 0 | | 0 | | 2,702 |
| Accounting | | 4,519 | | 0 | | 0 | | 0 | | 4,519 |
| Legal | | 0 | | 0 | | 0 | | 0 | | 0 |
| Equipment Purch/Lease/Maintenance | | 34 | | 0 | | 56 | | 0 | | 90 |
| Supplies and Materials | | 0 | | 0 | | 199 | | 0 | | 199 |
| Postage | | 331 | | 0 | | 9 | | 0 | | 340 |
| Advertising | | 0 | | 0 | | 0 | | 0 | | 0 |
| Employee Development | | 0 | | 0 | | 1,145 | | 0 | | 1,145 |
| Direct Services | | 0 | | 0 | | 5,600 | | 0 | | 5,600 |
| Dues/Memberships/Subscriptions | | 9,819 | | 0 | | 2,006 | | 0 | | 11,825 |
| Indirect | | 91,105 | | 2,295 | | 107,323 | | 118 | | 200,841 |
| Emergency Food Costs | | 618 | | 0 | | 0 | | 0 | | 618 |
| Depreciation | | 0 | | 0 | | 0 | | 0 | | 0 |
| Other/License/Fees | | 1,032 | | 0 | | 274 | | 0 | | 1,306 |
| Transfer from Food Program | | 19,679 | | 0 | | 17,248 | | 0 | | 36,927 |
| Transfer to Agency | | (4,095) | | 0 | | 0 | | 0 | | (4,095) |
| Total Expenditures | | 174,081 | | 30,000 | | 165,743 | | 1,308 | | 371,132 |
| Increase/(Decrease) in Net Assets | $ | 0 | $ | 0 | $ | 0 | $ | 0 | $ | 0 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**EMERGENCY FOOD, SHELTER AND ASSISTANCE PROGRAMS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| | 17-ESG-11909 CA Emergency Homeless Prevention | 19-ESG-12362 CA Emergency Homeless Prevention | 17-ESG-11887 CA Emergency Homeless Prevention RR | 17-ESG-11910 CA Emergency Homeless Prevention SO | 19-ESG-12361 CA Emergency Homeless Prevention RR | 20-HHAP-00027 CA Homeless Coordinating & Financing Cncl. | 20-HCFC-00102 CA Homeless Coordinating & Financing Cncl. | 20-HCFC-00027 CA Homeless Coordinating & Financing Cncl. | 18-CESH-12463 CA Emergency Solutions & Housing | HUD Continuum of Care | Homeless Emergeny Aid Program 18-HEAP | Tax Check-off | Calfood | EFAP Cares | TEFAP Capacity | TEFAP MOU 15-00117 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | | | | | | | | | | |
| Grant/Contract Revenue | $ 12,121 | $ 45,595 | $ 14,512 | $ 13,450 | $ 33,630 | $ 79 | $ 10,000 | $ 77,955 | $ 104,045 | $ 3,134 | $ 348,864 | $ 5,189 | $ 40,041 | $ 62,039 | $ 67,488 | $ 117,068 | $ 975,210 |
| Other Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 1,500 | 1,550 |
| Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 381 | 0 | 0 | 0 | 0 | 0 | 462 |
| Total Revenue | 12,121 | 45,595 | 14,512 | 13,450 | 33,630 | 79 | 10,000 | 77,955 | 104,126 | 3,134 | 349,295 | 5,189 | 40,041 | 62,039 | 87,488 | 118,568 | 977,222 |
| **Expenditures** | | | | | | | | | | | | | | | | | |
| Salaries and Wages | 8,646 | 28,823 | 9,774 | 9,963 | 16,435 | 0 | 0 | 9,109 | 57,326 | 2,672 | 27,232 | 0 | 0 | 0 | 0 | 62,382 | 232,362 |
| Fringe Benefits | 1,223 | 6,855 | 1,927 | 1,993 | 5,967 | 0 | 0 | 923 | 12,972 | 462 | 10,061 | 0 | 0 | 0 | 0 | 24,169 | 66,592 |
| Consultants and Contracts | 0 | 0 | 0 | 0 | 105 | 0 | 0 | 38,559 | 280 | 0 | 17,161 | 0 | 0 | 0 | 0 | 270 | 56,375 |
| Insurance General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,154 | 293 | 0 | 434 | 0 | 0 | 0 | 0 | 661 | 2,742 |
| Vehicle Expenditures | 0 | 419 | 0 | 243 | 27 | 0 | 0 | 0 | 53 | 0 | 1,534 | 0 | 0 | 62,039 | 86,936 | 13,874 | 165,125 |
| Occupancy Rent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92 | 420 | 0 | 563 | 0 | 4,004 | 0 | 0 | 16,387 | 21,466 |
| Occupancy Utilities | 0 | 0 | 67 | 0 | 0 | 0 | 0 | 22 | 365 | 0 | 6,220 | 0 | 0 | 0 | 0 | 6,277 | 12,951 |
| Telephone | 0 | 435 | 0 | 64 | 0 | 0 | 0 | 40 | 139 | 0 | 2,028 | 0 | 0 | 0 | 0 | 46 | 2,752 |
| Travel | 0 | 179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 345 | 524 |
| Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 0 | 0 | 0 | 0 | 400 | 1,100 |
| Equipment Purch/Lease/Maintenance | 495 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 42 | 0 | 861 | 0 | 0 | 0 | 0 | 8,910 | 10,316 |
| Supplies and Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 152 | 0 | 1,255 | 0 | 0 | 0 | 218 | 4,255 | 5,907 |
| Postage | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 35 | 0 | 0 | 91 | 0 | 0 | 0 | 0 | 65 | 266 |
| Food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,189 | 36,037 | 0 | 0 | 7,999 | 49,225 |
| Direct Payments/Services | 581 | 4,491 | 772 | 0 | 6,498 | 0 | 9,234 | 19,608 | 23,689 | 0 | 102,972 | 0 | 0 | 0 | 0 | 0 | 169,845 |
| Employee Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Program Costs | 0 | 900 | 0 | 0 | 0 | 0 | 0 | 2,404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,304 |
| Dues/Memberships/Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 | 0 | 5,161 | 0 | 0 | 0 | 0 | 30 | 5,251 |
| Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 334 | 0 | 334 |
| Transfer Costs to CSBG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (36,927) | (36,927) |
| License & Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,944 | 0 | 0 | 0 | 0 | 9,205 | 11,149 |
| Indirect | 1,176 | 3,493 | 1,972 | 1,187 | 2,578 | 4 | 766 | 5,974 | 8,335 | 0 | 16,078 | 0 | 0 | 0 | 0 | 0 | 41,563 |
| Total Expenditures | 12,121 | 45,595 | 14,512 | 13,450 | 33,630 | 79 | 10,000 | 77,955 | 104,126 | 3,134 | 194,295 | 5,189 | 40,041 | 62,039 | 87,488 | 118,568 | 822,222 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 155,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 155,000 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**COMMUNITY SERVICES**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| Revenue | High Sierra Energy Foundation | Bridge Program | Sierra Health Foundation | Inyo County HMIOT | Wood Program | TOTAL |
|---|---|---|---|---|---|---|
| Contract Revenue | $ 2,843 | $ 5,048 | $ 9,562 | $ 5,864 | $ 0 | $ 23,317 |
| Other | 0 | 0 | 0 | 0 | 526 | 526 |
| Total Revenue | 2,843 | 5,048 | 9,562 | 5,864 | 526 | 23,843 |
| **Expenditures** | | | | | | |
| Salaries and Wages | 0 | 1,010 | 6,765 | 4,767 | 866 | 13,408 |
| Fringe Benefits | 0 | 101 | 979 | 647 | 358 | 2,085 |
| Consultants and Contracts | 0 | 3,555 | 0 | 0 | 0 | 3,555 |
| Insurance General | 0 | 0 | 0 | 0 | 3 | 3 |
| Vehicle Expenditures | 0 | 0 | 0 | 0 | 828 | 828 |
| Occupancy Rent | 0 | 0 | 0 | 0 | 595 | 595 |
| Occupancy Utilities | 0 | 0 | 0 | 0 | 256 | 256 |
| Telephone | 0 | 0 | 55 | 0 | 2 | 57 |
| Travel | 0 | 382 | 0 | 0 | 0 | 382 |
| Equipment/Lease/Maintenance | 2,843 | 0 | 0 | 0 | 0 | 2,843 |
| Supplies and Materials | 0 | 0 | 308 | 0 | 29 | 337 |
| Postage | 0 | 0 | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 1,000 | 0 | 0 | 1,000 |
| Direct Payments/Services | 0 | 0 | 0 | 0 | 567 | 567 |
| Employee Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Dues/Memberships/Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 |
| Advertising | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Other/Licenses/Fees | 0 | 0 | 0 | 0 | 93 | 93 |
| Transfer to Agency | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect | 0 | 0 | 455 | 450 | 0 | 905 |
| Total Expenditures | 2,843 | 5,048 | 9,562 | 5,864 | 3,597 | 26,914 |
| Increase/(Decrease) in Net Assets | $ 0 | $ 0 | $ 0 | $ 0 | $ (3,071) | $ (3,071) |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**STATEMENTS OF REVENUE AND EXPENDITURES**
**GENERAL PROGRAMS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| **Revenue** | Agency | Glass Mtn./ Valley Apts Management | Indirect | TOTAL |
|---|---|---|---|---|
| Contract Revenue | $ 2,385 | $ 0 | $ 0 | $ 2,385 |
| Interest Income | 0 | 0 | 0 | 0 |
| Management Fees | 0 | 75,604 | 0 | 75,604 |
| Donations | 84,226 | 0 | 0 | 84,226 |
| Wood Sales | 0 | 0 | 0 | 0 |
| Other | 100 | 0 | 0 | 100 |
| Total Revenue | 86,711 | 75,604 | 0 | 162,315 |
| **Expenditures** | | | | |
| Salaries and Wages | 0 | 43,369 | 247,289 | 290,658 |
| Fringe Benefits | 0 | 14,969 | 76,258 | 91,227 |
| Consultants and Contracts | 0 | 0 | 4,171 | 4,171 |
| Legal | 0 | 0 | 0 | 0 |
| Insurance General | 0 | 1,193 | 8,059 | 9,252 |
| Vehicle Expenditures | 2,937 | 2,159 | 2,053 | 7,149 |
| Occupancy Rent | 0 | 252 | 28,779 | 29,031 |
| Occupancy Utilities | 0 | 3,202 | 8,256 | 11,458 |
| Telephone | 1,050 | 246 | 7,386 | 8,682 |
| Postage | 57 | 7 | 4,804 | 4,868 |
| Travel | 0 | 0 | 7,687 | 7,687 |
| Ecuipment /Lease/Maintenance | 5,007 | 2,077 | 429 | 7,513 |
| Supplies and Materials | 2,085 | 636 | 30,270 | 32,991 |
| Food Supplies | 1,017 | 0 | 0 | 1,017 |
| Direct Payments/Services | 0 | 0 | 0 | 0 |
| Employee Development | 0 | 0 | 2,964 | 2,964 |
| Dues/Memberships/Subscriptions | 0 | 0 | 1,552 | 1,552 |
| Advertising | 685 | 0 | 675 | 1,360 |
| Wood | 0 | 0 | 0 | 0 |
| Licenses & Fees | 75 | 0 | 1,924 | 1,999 |
| Accounting & Payroll Processing | 0 | 1,700 | 8,688 | 10,388 |
| Other | 9,198 | 0 | 0 | 9,198 |
| Indirect | 0 | 5,794 | (441,244) | (435,450) |
| Depreciation Expense | 0 | 0 | 0 | 0 |
| Total Expenditures | 22,111 | 75,604 | 0 | 97,715 |
| Increase/(Decrease) in Net Assets | $ 64,600 | $ 0 | $ 0 | $ 64,600 |

See notes to financial statements

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| Federal Grantor/ Pass Through Grantor/ Program Title | Federal CFDA Number | Grantor Number | Federal Award Expenditures | State Award Expenditures | State Award Contract |
|---|---|---|---|---|---|
| **U.S. Department of Agriculture** | | | | | |
| Passthrough | | | | | |
| California Department of Social Services | | | | | |
| Temporary Emergency Food Assistance Program | 10.568 | | 266,595 | | |
| California Department of Education | | | | | |
| Childcare Food Program - Headstart | 10.558 | | 58,063 | | |
| **Total U.S. Department of Agriculture** | | | 324,658 | | |
| **U.S. Department of Health & Human Services** | | | | | |
| Direct Program | | | | | |
| Headstart | 93.600 | 09CH10036-06-02 | 497,923 | | |
| Headstart Supplement | 93.600 | 09CH10036-04-04 | 11,979 | | |
| Headstart | 93.600 | 09CH10036-05-02 | 456,015 | | |
| Passthrough | | | | | |
| California Department of Community Services & Development | | | | | |
| Community Services Block Grant | 93.569 | 20F-3014 | 165,743 | | |
| Community Services Block Grant | 93.569 | 19F-4003 | 1,308 | | |
| Community Services Block Grant | 93.569 | 19F-4014 | 174,081 | | |
| Community Services Block Grant | 93.569 | 19F-4416 | 30,000 | | |
| Low-Income Home Energy Assistance Program | 93.568 | 20B-2011 | 328,312 | | |
| Low-Income Home Energy Assistance Program | 93.568 | 19B-5011 | 281,305 | | |
| Low-Income Home Energy Assistance Program | 93.568 | 20D-1011 | 19,369 | | |
| California Department of Education | | | | | |
| State Block Grant Resource & Referral | N/A | CRRP-9014 | 25,567 | 152,795 | 178,362 |
| State Block Grant Resource & Referral | N/A | CRRP-COVID | 0 | 20,227 | 20,227 |
| Federal Health & Safety Training | N/A | CHST-9014 | 962 | 0 | 962 |
| Alternate Payment - Stage 2 | 93.575 | C2AP-9017 | 0 | 0 | 100 |
| Alternate Payment - Stage | 93.575 | C3AP-9016 | 0 | 0 | 8,400 |
| Federal Childcare Initiative Project | N/A | CCIP-9014 | 15,601 | 7,320 | 22,921 |
| Federal Childcare Initiative Project | N/A | CCIP Block Grant | 11,827 | 0 | 11,827 |
| Federal Childcare Initiative Project | N/A | CCIP Block Grant | 31,193 | 0 | 31,193 |
| Federal Block Grant Alternate Payments | 93.575 & .596 | CAPP-8018 | 73,963 | 203,002 | 585,521 |
| Federal Block Grant Alternate Payments | 93.575 & .596 | CAPP-9018 | 12,804 | 79,250 | 672,731 |
| **Total U.S. Department of Health & Human Services** | | | 2,137,952 | | |
| **Total California Department of Education** | | | | 462,594 | 1,532,244 |
| **U.S. Department of Energy** | | | | | |
| California Department of Community Services & Development | | | | | |
| Weatherization Assistance for Low Income Persons | 81.042 | 17C-4009-WX | 70,919 | | |
| **Total U.S. Department of Energy** | | | 70,919 | | |
| **U.S. Department of Housing & Urban Development** | | | | | |
| Direct | | | | | |
| Continuum of Care | 14.267 | | 3,134 | | |
| Passthrough | | | | | |
| California Department of Housing & Community Development | | | | | |
| Homeless Prevention Project | 14.231 | | 348,864 | | |
| Passthrough | | | | | |
| Town of Mammoth Lakes | | | | | |
| HOME Loan | 14.239 | 95-HOME-0155 | 825,000 | | |
| **Total HUD** | | | 1,173,864 | | |
| **TOTAL EXPENDITURES OF FEDERAL & STATE AWARDS** | | | $ 3,710,527 | $ 462,594 | |

Notes to Schedule of Federal Awards

1. The accompanying schedule of Federal Awards includes the Federal Award activity of IMACA under programs of the Federal Government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards.
2. The accrual basis of accounting is used for expenditures of Federal Awards.
3. IMACA uses a negotiated indirect cost rate for facilities and administrative costs which is required and approved by the cognizant Federal agency.
4. $825,000 HOME loan on September 4, 1996, due to Town of Mammoth Lakes, 1% simple interest, due in 2026, continuing tenant eligibility requirements.

See notes to financial statements

## 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

To the Board of Directors of
Inyo Mono Advocates for Community Action (IMACA)
Bishop, California

I 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 IMACA (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the period then ended, and the related notes to the financial statements, and have issued my report thereon dated October 1, 2020.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the organizations's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thomas Tomaszewski Certified Public Accountant

El Dorado Hills, California
October 1, 2020

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

To the Board of Directors of
Inyo Mono Advocates for Community Action (IMACA)
Bishop, California

Report on Compliance for Each Major Federal Program
I have audited IMACA's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the organization's major federal programs for the year ended June 30, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Auditor's Responsibility
My responsibility is to express an opinion on compliance for each of the organization's major programs based on my audit of the types of compliance requirement referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis evidence about the organization's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the organization's compliance.

Opinion on Each Major Federal Program
In my opinion, the organization complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance
Management of the organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or 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.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Thomas Tomaszewski Certified Public Accountant

El Dorado Hills, California
October 1, 2020

**Inyo Mono Advocates for Community Action**
**Schedule of Findings and Questioned Costs**
**For the Fiscal Year Ended June 30, 2020**

## A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Inyo Mono Advocates for Community Action, which were prepared in accordance with GAAP.

2. No material weaknesses were identified during the audit of the financial statements.

3. No instances of noncompliance material to the financial statements of Inyo Mono Advocates for Community Action were disclosed during the audit.

4. No material weaknesses were identified during the audit of the major federal award programs.

5. The auditor's report on compliance for major federal award programs for Inyo Mono Advocates for Community Action expresses an unmodified opinion on all major programs.

6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) (the Uniform Guidance) are reported in this Schedule.

7. The programs tested as major programs were:

| | | |
|---|---|---|
| Headstart | 93.600 | $ 965,917 |
| HOME loan | 14.239 | 825,000 |

8. The threshold for distinguishing Types A and B programs was $750,000.

9. Inyo Mono Advocates for Community Action was determined to be a low-risk auditee.

## B. Findings

None

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**

Supplemental Reporting Requirements for the

California Department of Education

General Information

Year Ended June 30, 2020

| | |
|---|---|
| AGENCY NAME: | Inyo Mono Advocates for Community Action |
| TYPE OF AGENCY: | Not-for-Profit Public Benefit Corporation |
| PROGRAM NUMBERS: | **14-N230-00-9 Alternative Payment CAPP-9018**<br>**14-N230-00-8 Alternative Payment CAPP-8018**<br>**14-N230-00-9 Resource & Referral CRRP-9014**<br>**14-N230-00-9 Childcare Initiative Project CCIP-9014**<br>**14-N230-00-9 CCDF Health & Safety CHST-9014**<br>**14-N230-00-9 Alternate Payment-Stage 3 C3AP-9016**<br>**14-N230-00-9 Alternate Payment-Stage 2 C2AP-9017** |
| **No Expenses Reported**<br>**7/1/2019 -6/30/2020** | **14-N230-00-9 Alternate Payment-Stage 3 C3AP-9016**<br>**14-N230-00-9 Alternate Payment-Stage 2 C2AP-9017** |
| ADDRESS OF AGENCY: | 137 E. South Street<br>Bishop, CA 93514 |
| EXECUTIVE DIRECTOR: | Robert Hughes |
| CONTROLLER: | Lisa Slaugh |
| REPORT PERIOD: | Year ended June 30, 2020 |
| NUMBER OF DAYS OPERATING | 247 |

**CALIFORNIA DEPARTMENT OF EDUCATION**
**CHILDCARE PROGRAMS OF**
**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**SCHEDULE OF EXPENDITURES BY STATE CATEGORIES**
**YEAR ENDED JUNE 30, 2020**

| | CAPP-9018 | CAPP-8018 | CRRP-9014 | CCIP-9014 | CCIP 2019 block grant | CCIP 2018 block grant | CHST-9014 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| Direct Payments to Providers | 76,815 | 255,345 | 0 | 0 | 0 | 21,333 | 0 | 353,493 |
| 1000 Certificated salaries | 0 | 0 | 0 | 0 | 0 | 4,755 | 0 | 4,755 |
| 2000 Classified salaries | 7,339 | 15,959 | 57,343 | 10,240 | 0 | 0 | 0 | 90,881 |
| 3000 Employee benefits | 1,723 | 3,606 | 11,609 | 1,698 | 0 | 0 | 0 | 18,636 |
| 4000 Books and supplies | 0 | 155 | 31,576 | 6,190 | 10,921 | 260 | 238 | 49,340 |
| 5000 Services and other operating expenses | 1,479 | 4,489 | 84,369 | 3,036 | 0 | 2,452 | 650 | 96,475 |
| 5100 Contract for personal services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Travel and conferences | 0 | 756 | 886 | 0 | 0 | 0 | 0 | 1,642 |
| 5300 Dues and subscriptions | 1,300 | 235 | 4,644 | 132 | 0 | 15 | 0 | 6,326 |
| 5400 Insurance | 0 | 449 | 3,636 | 482 | 0 | 256 | 0 | 4,823 |
| 5500 Utilities and housekeeping services | 0 | 174 | 4,498 | 300 | 0 | 307 | 0 | 5,279 |
| 5600 Contracts, rents and leases | 0 | 0 | 36,110 | 304 | 0 | 905 | 0 | 37,319 |
| 5800 Other services and expenses | 179 | 2,875 | 34,595 | 1,818 | 0 | 969 | 650 | 41,086 |
| 6000 Sites, buildings, new equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| START-UP/CLOSE DOWN EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MATCH REQUIREMENT EXPENSE (NON-GAAP)** | 0 | 0 | 0 | 14,640 | 0 | 0 | 0 | 14,640 |
| DEPRECIATION OR USE ALLOWANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INDIRECT COST | 7,071 | 16,559 | 13,692 | 1,757 | 906 | 2,393 | 74 | 42,452 |
| **TOTAL EXPENDITURES** | 94,427 | 296,113 | 198,589 | 37,561 | 11,827 | 31,193 | 962 | 670,672 |

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by IMACA were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

** NON-GAAP Match Requirement Expense is provided by In-Kind Services

See accompanying auditor's reports and notes to financial statements

INYO MONO ADVOCATES FOR COMMUNITY ACTION

Schedule of Capital Outlay Expenditures
Utilizing Contract Funds

Year Ended June 30, 2020

CAPITAL OUTLAY EXPENDITURES OVER $7,500 WITH OCD APPROVAL

None

CAPITAL OUTLAY EXPENDITURES UNDER $7,500 WITHOUT OCD APPROVAL

None.

RENOVATION AND REPAIRS UNDER $10,000

None.

RENOVATION AND REPAIRS OVER $10,000 WITH OCD APPROVAL

None.

# California Department of Education
# Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

**A U D 9500AP Page 1 of 4**

| | |
|---|---|
| **Fiscal Year End** | **June 30, 2020** |
| **Contract Number** | **CAPP 9018** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** **INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.**

**Section 1 - Revenue**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Income - Child Nutrition Programs | | | | |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | | |
| Restricted Income - Uncashed Checks to Providers | | | | |
| Restricted Income - Other: | | | | |
| **Restricted Income - Subtotal** | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | 2,373 | | 2,373 |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Unrestricted Income - Other: | | | | |
| **Total Revenue** | | **2,373** | | **2,373** |

Contract Number: CAPP 9018

Full Name of Contractor: INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

**Section 2 - Reimbursable Expenses**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | 76,815 | | 76,815 |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | 7,339 | | 7,339 |
| 3000 Employee Benefits | | 1,724 | | 1,724 |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | 1,479 | | 1,479 |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | 7,070 | | 7,070 |
| Non-Reimbursable (State use only) | | | | |
| **Total Reimbursable Expenses** | | **94,427** | | **94,427** |
| Total Administrative Cost (included in Section 2 above) | | 7,070 | | 7,070 |
| Days of Operation | | 251 | | 251 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Contract Number** CAPP 9018

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

## Section 3 - Supplemental Revenue

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Enhancement Funding | | | | |
| Other: | | | | |
| **Total Supplemental Revenue** | | | | |

## Section 4 - Supplemental Expenses

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6000 Equipment / Capital Outlay | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs | | | | |
| Non-Reimbursable Supplemental Expenses | | | | |
| **Total Supplemental Expenses** | | | | |

**Contract Number** CAPP 9018

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

**Section 5 - Summary**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Program Income | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | 2,373 | | 2,373 |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Direct Payments to Providers | | 76,815 | | 76,815 |
| Total Administrative Cost | | 7,070 | | 7,070 |
| Days of Operation | | 251 | | 251 |
| Total Reimbursable Expenses | | 94,427 | | 94,427 |

Comments:

# California Department of Education
# Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

**A U D 9500AP Page 1 of 4**

| | |
|---|---|
| **Fiscal Year End** | **June 30, 2020** |
| **Contract Number** | **CAPP 8018** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** **INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.**

**Section 1 - Revenue**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Income - Child Nutrition Programs | | | | |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | | |
| Restricted Income - Uncashed Checks to Providers | | | | |
| Restricted Income - Other: | | | | |
| **Restricted Income - Subtotal** | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | 15,717 | 19,148 | | 34,865 |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Unrestricted Income - Other: | | | | |
| **Total Revenue** | **15,717** | **19,148** | | **34,865** |

**Contract Number** CAPP 8018

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

**Section 2 - Reimbursable Expenses**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | 258,450 | 255,345 | | 513,795 |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | 18,404 | 15,959 | | 34,363 |
| 3000 Employee Benefits | 4,968 | 3,606 | | 8,574 |
| 4000 Books and Supplies | 860 | 155 | | 1,015 |
| 5000 Services and Other Operating Expenses | 13,540 | 4,489 | | 18,029 |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | 28,050 | 16,560 | | 44,610 |
| Non-Reimbursable (State use only) | | | | |
| **Total Reimbursable Expenses** | **324,272** | **296,114** | | **620,386** |
| Total Administrative Cost (included in Section 2 above) | 28,050 | 16,560 | | 44,610 |
| Days of Operation | 248 | | | 248 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Contract Number** CAPP 8018

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

### Section 3 - Supplemental Revenue

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Enhancement Funding | | | | |
| Other: | | | | |
| **Total Supplemental Revenue** | | | | |

### Section 4 - Supplemental Expenses

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6000 Equipment / Capital Outlay | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs | | | | |
| Non-Reimbursable Supplemental Expenses | | | | |
| **Total Supplemental Expenses** | | | | |

**Contract Number** CAPP 8018

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC.

**Section 5 - Summary**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Program Income | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | 15,717 | 19,148 | | 34,865 |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Direct Payments to Providers | 258,450 | 255,345 | | 513,795 |
| Total Administrative Cost | 28,050 | 16,560 | | 44,610 |
| Days of Operation | 248 | | | 248 |
| Total Reimbursable Expenses | 324,272 | 296,114 | | 620,386 |

Comments:

# California Department of Education
# Audited Fiscal Report for
# Resource and Referral Programs

**A U D 2507 Page 1 of 4**

| | |
|---|---|
| **Fiscal Year Ending** | **June 30, 2020** |
| **Contract Number** | **CRRP 9014** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 1 - Revenue**

| | Column A Cumulative CDNFS 2507 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | |
| Restricted Income - Other: | | 20,227 | 20,227 |
| **Restricted Income - Subtotal** | | **20,227** | **20,227** |
| Transfer from Reserve (resource & referral only) | | | |
| Interest Earned on Child Development Apportionment Payments | | | |
| Unrestricted Income - Other: | | | |
| **Total Revenue** | | **20,227** | **20,227** |

Comments:

**Contract Number** CRRP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 2 - Reimbursable Expenses**

| | Column A Cumulative CDNFS 2507 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | 57,343 | | 57,343 |
| 3000 Employee Benefits | 11,609 | | 11,609 |
| 4000 Books and Supplies | 11,349 | 20,227 | 31,576 |
| 5000 Services and Other Operating Expenses | 84,369 | | 84,369 |
| 6100/6200 Other Approved Capital Outlay | | | |
| 6400 New Equipment (program-related) | | | |
| 6500 Equipment Replacement (program-related) | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs | 13,692 | | 13,692 |
| Non-Reimbursable (State use only) | | | |
| **Total Reimbursable Expenses** | **178,362** | **20,227** | **198,589** |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Contract Number** CRRP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 3 - Supplemental Revenue**

| | Column A Cumulative CDNFS 2507 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Enhancement Funding | | | |
| Other: | | | |
| Other: | | | |
| **Total Supplemental Revenue** | | | |

**Section 4 - Supplemental Expenses**

| | Column A Cumulative CDNFS 2507 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | | | |
| 3000 Employee Benefits | | | |
| 4000 Books and Supplies | | | |
| 5000 Services and Other Operating Expenses | | | |
| 6000 Equipment / Capital Outlay | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs | | | |
| Non-Reimbursable Supplemental Expenses | | | |
| **Total Supplemental Expenses** | | | |

**Contract Number** CRRP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 5 - Summary**

| | Column A Cumulative CDNFS 2507 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Program Income | | 20,227 | 20,227 |
| Transfer from Reserve | | | |
| Interest Earned on Apportionment Payments | | | |
| Total Reimbursable Expenses | 178,362 | 20,227 | 198,589 |

# California Department of Education
# Audited Fiscal Report for
# Childcare Initiative Project Contracts



| | |
|---|---|
| Fiscal Year Ending | June 30, 2020 |
| Contract Number | CCIP 9014 |
| Vendor Code | N230 |

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 1 - Revenue**

| | Column A Cumulative CDNFS 9529CCIP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Income - Match Requirement | 14,640 | | 14,640 |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | |
| Restricted Income - Other: | | | |
| **Restricted Income - Subtotal** | **14,640** | | **14,640** |
| Interest Earned on Child Development Apportionment Payments | | | |
| Unrestricted Income - Match Requirement | | | |
| Unrestricted Income - Other: | | | |
| **Total Revenue** | **14,640** | | **14,640** |

**Contract Number** CCIP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 2 - Reimbursable Expenses**

| | Column A Cumulative CDNFS 9529CCIP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | 10,240 | | 10,240 |
| 3000 Employee Benefits | 1,698 | | 1,698 |
| 4000 Books and Supplies | 6,190 | | 6,190 |
| 5000 Services and Other Operating Expenses | 17,676 | | 17,676 |
| 6100/6200 Other Approved Capital Outlay | | | |
| 6400 New Equipment (program-related) | | | |
| 6500 Equipment Replacement (program-related) | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs (include in Total Administrative Cost) | 1,757 | | 1,757 |
| Non-Reimbursable (State use only) | | | |
| **Total Reimbursable Expenses** | **37,561** | | **37,561** |
| Total Administrative Cost (included in Section 2 above) | 1,757 | | 1,757 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

 **Contract Number** CCIP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 3 - Supplemental Revenue**

| | Column A Cumulative CDNFS 9529CCIP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Enhancement Funding | | | |
| Other: | | | |
| Other: | | | |
| **Total Supplemental Revenue** | | | |

**Section 4 - Supplemental Expenses**

| | Column A Cumulative CDNFS 9529CCIP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | | | |
| 3000 Employee Benefits | | | |
| 4000 Books and Supplies | | | |
| 5000 Services and Other Operating Expenses | | | |
| 6000 Equipment / Capital Outlay | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs | | | |
| Non-Reimbursable Supplemental Expenses | | | |
| **Total Supplemental Expenses** | | | |

**Contract Number** CCIP 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 5 - Summary**

| | Column A Cumulative CDNFS 9529CCIP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Program Income | 14,640 | | 14,640 |
| Restricted Income - Match Requirement | 14,640 | | 14,640 |
| Unrestricted Income - Match Requirement | | | |
| Interest Earned on Child Development Apportionment Payments | | | |
| Total Reimbursable Expenses | 37,561 | | 37,561 |
| Total Administrative Cost | 1,757 | | 1,757 |

Comments:

# California Department of Education
# Audited Fiscal Report for
# Child Development Support Contracts

**A U D 9529 Page 1 of 4**

| | |
|---|---|
| **Fiscal Year Ending** | **June 30, 2020** |
| **Contract Number** | **CHST 9014** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** **INYO MONO ADVOCATES FOR COMMUNITY ACTION INC**

**Section 1 - Revenue**

| | Column A Cumulative CDNFS 9529 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Income - Match Requirement | | | |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | |
| Restricted Income - Other: | | | |
| **Restricted Income - Subtotal** | | | |
| Interest Earned on Child Development Apportionment Payments | | | |
| Unrestricted Income - Other: | | | |
| **Total Revenue** | | | |

**Contract Number** CHST 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 2 - Reimbursable Expenses**

| | Column A Cumulative CDNFS 9529 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | | | |
| 3000 Employee Benefits | | | |
| 4000 Books and Supplies | 238 | | 238 |
| 5000 Services and Other Operating Expenses | 650 | | 650 |
| 6100/6200 Other Approved Capital Outlay | | | |
| 6400 New Equipment (program-related) | | | |
| 6500 Equipment Replacement (program-related) | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs (include in Total Administrative Cost) | 74 | | 74 |
| Non-Reimbursable (State use only) | | | |
| **Total Reimbursable Expenses** | **962** | | **962** |
| Total Administrative Cost (included in Section 2 above) | 74 | | 74 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Contract Number** CHST 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

## Section 3 - Supplemental Revenue

| | Column A Cumulative CDNFS 9529 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Enhancement Funding | | | |
| Other: | | | |
| Other: | | | |
| **Total Supplemental Revenue** | | | |

## Section 4 - Supplemental Expenses

| | Column A Cumulative CDNFS 9529 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| 1000 Certificated Salaries | | | |
| 2000 Classified Salaries | | | |
| 3000 Employee Benefits | | | |
| 4000 Books and Supplies | | | |
| 5000 Services and Other Operating Expenses | | | |
| 6000 Equipment / Capital Outlay | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs | | | |
| Non-Reimbursable Supplemental Expenses | | | |
| **Total Supplemental Expenses** | | | |

**Contract Number** CHST 9014

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC

**Section 5 - Summary**

| | Column A Cumulative CDNFS 9529 | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|
| Restricted Program Income | | | |
| Match Requirement | | | |
| Interest Earned on Child Development Apportionment Payments | | | |
| Total Reimbursable Expenses | 962 | | 962 |
| Total Administrative Cost | 74 | | 74 |

Comments:

# California Department of Education
# Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

**A U D 9500AP Page 1 of 4**

| | |
|---|---|
| **Fiscal Year End** | **June 30, 2020** |
| **Contract Number** | **C3AP 9016** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** **INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.**

**Section 1 - Revenue**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Income - Child Nutrition Programs | | | | |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | | |
| Restricted Income - Uncashed Checks to Providers | | | | |
| Restricted Income - Other: | | | | |
| **Restricted Income - Subtotal** | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Unrestricted Income - Other: | | | | |
| **Total Revenue** | | | | |

 **Contract Number** C3AP 9016

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 2 - Reimbursable Expenses**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | | | |
| Non-Reimbursable (State use only) | | | | |
| **Total Reimbursable Expenses** | | | | |
| Total Administrative Cost (included in Section 2 above) | | | | |
| Days of Operation | | 251 | | 251 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Contract Number** C3AP 9016

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 3 - Supplemental Revenue**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Enhancement Funding | | | | |
| Other: | | | | |
| **Total Supplemental Revenue** | | | | |

**Section 4 - Supplemental Expenses**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6000 Equipment / Capital Outlay | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs | | | | |
| Non-Reimbursable Supplemental Expenses | | | | |
| **Total Supplemental Expenses** | | | | |

 **Contract Number** C3AP 9016

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 5 - Summary**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Program Income | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Direct Payments to Providers | | | | |
| Total Administrative Cost | | | | |
| Days of Operation | | 251 | | 251 |
| Total Reimbursable Expenses | | | | |

Comments:

# California Department of Education
# Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

**A U D 9500AP Page 1 of 4**

| | |
|---|---|
| **Fiscal Year End** | **June 30, 2020** |
| **Contract Number** | **C2AP 9017** |
| **Vendor Code** | **N230** |

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 1 - Revenue**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Income - Child Nutrition Programs | | | | |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | | |
| Restricted Income - Uncashed Checks to Providers | | | | |
| Restricted Income - Other: | | | | |
| **Restricted Income - Subtotal** | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Unrestricted Income - Other: | | | | |
| **Total Revenue** | | | | |

**Contract Number** C2AP 9017

**Full Name of Contractor** INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

**Section 2 - Reimbursable Expenses**

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | | | |
| Non-Reimbursable (State use only) | | | | |
| **Total Reimbursable Expenses** | | | | |
| Total Administrative Cost (included in Section 2 above) | | | | |
| Days of Operation | | 251 | | 251 |

Approved Indirect Cost Rate: 8.3%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number: C2AP 9017

Full Name of Contractor: INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

## Section 3 - Supplemental Revenue

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Enhancement Funding | | | | |
| Other: | | | | |
| **Total Supplemental Revenue** | | | | |

## Section 4 - Supplemental Expenses

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Direct Payments to Providers | | | | |
| 1000 Certificated Salaries | | | | |
| 2000 Classified Salaries | | | | |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | | |
| 5000 Services and Other Operating Expenses | | | | |
| 6000 Equipment / Capital Outlay | | | | |
| Depreciation or Use Allowance | | | | |
| Indirect Costs | | | | |
| Non-Reimbursable Supplemental Expenses | | | | |
| **Total Supplemental Expenses** | | | | |

Contract Number C2AP 9017

Full Name of Contractor INYO MONO ADVOCATES FOR COMMUNITY ACTION INC.

Section 5 - Summary

| | Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only) | Column A2 Cumulative Current Year CDNFS 9500AP | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|---|---|---|---|
| Restricted Program Income | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Family Fees for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Direct Payments to Providers | | | | |
| Total Administrative Cost | | | | |
| Days of Operation | | 251 | | 251 |
| Total Reimbursable Expenses | | | | |

Comments:

**INYO MONO ADVOCATES FOR COMMUNITY ACTION**
**SCHEDULE OF ADMINISTRATIVE COSTS**
**CHILDCARE PROGRAMS**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| **Expenditures** | CAPP-9018 | CAPP-8018 | CRRP-9014 | CCIP-9014 | 2018 CCIP-BG | 2019 CCIP-BG | CHST-9014 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| Salaries and Wages | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Payroll Taxes & Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Books and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Audit and Legal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel and Conference | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Janitorial Equipment and Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone and Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Operating Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect Costs | | | | | | | | |
| - Administrative Activities | 7,071 | 16,559 | 13,692 | 1,757 | 2,393 | 906 | 74 | 42,452 |
| Total Indirect Costs | 7,071 | 16,559 | 13,692 | 1,757 | 2,393 | 906 | 74 | 42,452 |
| Total Administrative Costs | $ 7,071 | $ 16,559 | $ 13,692 | $ 1,757 | $ 2,393 | $ 906 | $ 74 | $ 42,452 |

INYO MONO ADVOCATES FOR COMMUNITY ACTION

Schedule of Findings and Recommendations

For the Year Ended June 30, 2020

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None

REPORTABLE CONDITIONS - MATERIAL WEAKNESSES

None

REPORTABLE CONDITIONS - OTHER

None

OTHER MATTERS RELATING TO INTERNAL CONTROL

None

COMPLIANCE

None

OTHER MATTERS RELATING TO COMPLIANCE

None

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 19B-5011 HEAP/ECIP**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 7/1/2019 through 6/30/2020 | 10/01/2018 through 6/30/2019 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|---|
| Grant/Contract Revenue | 158,157 | 170,706 | 328,863 | 328,863 | 328,863 |
| Grant adjustment | | | - | | - |
| Program Income | | - | - | - | - |
| Interest Income | - | - | - | - | - |
| Total Revenue | 158,157 | 170,706 | 328,863 | 328,863 | 328,863 |
| **Expenditures** | | | | | |
| **Assurance 16 Costs** | | | | | |
| Assurance 16 Activities | 8,792 | 14,662 | 23,454 | 23,454 | 28,466 |
| Total Assurance 16 Costs | 8,792 | 14,662 | 23,454 | 23,454 | 28,466 |
| **Administration** | | | | | |
| Administrative Costs | 11,832 | 16,634 | 28,466 | 28,466 | 28,466 |
| Administrative Equipment (More Than $5,000) | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - |
| Total Administration Costs | 11,832 | 16,634 | 28,466 | 28,466 | 28,466 |
| **Program Support Costs** | | | | | |
| Intake | 9,644 | 13,075 | 22,719 | 22,719 | 27,249 |
| Outreach | 4,446 | 12,585 | 17,031 | 17,031 | 17,031 |
| Training And Technical Assistance | - | 736 | 736 | 736 | 6,812 |
| Out of State Travel | - | - | - | - | - |
| Total Program Support Costs | 14,090 | 26,396 | 40,486 | 40,486 | 51,092 |
| **Program Costs Details** | | | | | |
| Major Vehicle and Equipment (More than $5,000) | | - | - | - | - |
| Minor Vehicle and Equipment (Less than $5,000) | | | - | - | - |
| Liability Insurance | 388 | 1,260 | 1,648 | 1,648 | - |
| General Overhead Costs (total from Section 235) | 3,967 | 10,991 | 14,958 | 14,958 | - |
| Automation Supplemental | 1,009 | 2,902 | 3,911 | 3,911 | - |
| ECIP Heating & Cooling Services | 14,378 | - | 14,378 | 14,378 | - |
| Severe Weather Energy Assistance | | - | - | - | - |
| Wood, Propane, and Oil (ECIP & HEAP WPO) | 97,297 | 94,889 | 192,186 | 192,186 | - |
| Other Program Costs | 6,403 | 2,972 | 9,375 | 9,375 | - |
| Total Program Services Costs | 123,443 | 113,014 | 236,457 | 236,457 | 220,839 |
| **Total Costs** | **158,157** | **170,706** | **328,863** | **328,863** | **328,863** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 19B-5011 WX**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 7/1/2019 through 6/30/2020 | 10/1/2018 through 6/30/2019 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|---|
| Grant/Contract Revenue | 123,223 | 19,108 | 142,331 | 142,331 | 142,331 |
| Program Income | | - | - | | |
| Interest Income | - | - | - | | |
| Total Revenue | 123,223 | 19,108 | 142,331 | 142,331 | 142,331 |
| **Expenditures** | | | | | |
| **Program Costs** | | | | | |
| Intake | 6,124 | 5,263 | 11,387 | 11,387 | 11,387 |
| Outreach | 3,600 | 3,516 | 7,116 | 7,116 | 7,116 |
| Training & Technical Assistance | 76 | - | 76 | 76 | 7,116 |
| Direct Program Activities | 89,538 | 504 | 90,042 | 90,042 | 116,712 |
| Other Program Costs | 17,416 | 3,904 | 21,320 | 21,320 | |
| Major Vehicle and Field Equipment (More than $5,000) | | - | - | - | |
| Minor Vehicle and Field Equipment (Less than $5,000 | | - | - | - | |
| Liability Insurance | 1,126 | 317 | 1,443 | 1,443 | |
| General Overhead Costs (From Section 130) | 5,344 | 5,604 | 10,948 | 10,948 | |
| Training & Technical Assistance - Solar Hot Water Heating | | - | - | - | |
| Subtotal Non Personnel Costs | 123,223 | 19,108 | 142,331 | 142,331 | 142,331 |
| **Total Costs** | **123,223** | **19,108** | **142,331** | **142,331** | **142,331** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 17C-4009 DOE**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 7/1/2019 through 6/30/2020 | 7/1/2018 through 6/30/2019 | 6/01/2018 through 6/30/2018 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|---|---|
| Grant/Contract Revenue | 70,919 | 11,643 | - | 82,562 | 82,562 | 131,588 |
| Program Income | | - | | - | | |
| Interest Income | - | - | | - | | |
| Total Revenue | 70,919 | 11,643 | - | 82,562 | 82,562 | 131,588 |
| **Expenditures** | | | | | | |
| **Administration** | | | | | | |
| Administrative Costs | 5,652 | 1,787 | - | - | 7,440 | 7,567 |
| Administrative Equipment (More Than $5,000) | | - | - | - | - | - |
| Out of State Travel | | - | - | - | - | - |
| Total Administration Costs | 5,652 | 1,787 | - | - | 7,440 | 7,567 |
| **Training and Technical Assistance** | | | | | | |
| Training and Technical Assistance | 9,251 | - | - | 9,251 | 9,251 | 12,165 |
| Out-of-State Travel | 400 | - | - | 400 | 400 | |
| Total Training and Technical Assistance | 9,651 | - | - | 9,651 | 9,651 | 12,165 |
| **Program Costs** | | | | | | |
| Liability Insurance | 1,250 | 385 | - | 1,635 | 1,635 | 1,000 |
| Major Vehicle and Equipment (More than $5,000) | - | - | | - | - | 2,500 |
| Intake | 25,125 | 3,812 | - | 28,937 | 28,937 | 6,000 |
| Outreach | 24,655 | 3,832 | | 28,487 | 28,487 | 6,000 |
| Direct program Activities | - | - | | - | - | 60,170 |
| Minor Vehicle and Field Equipment (Less than $5,000) | - | - | | - | - | 4,500 |
| General Overhead Costs (total from Section 235) | 324 | 166 | - | 490 | 490 | 13,158 |
| Other Program Costs | 940 | 404 | | 1,343 | 1,343 | 4,000 |
| Client Education | - | - | | - | - | 500 |
| Automation Supplemental | 3,322 | 1,257 | - | 4,579 | 4,579 | 3,028 |
| Health and Safety Activities | - | - | - | - | - | 11,000 |
| Total Program Costs | 55,615 | 9,855 | - | 65,471 | 65,471 | 111,856 |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 20B-2011 HEAP/ECIP**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 10/01/2019 through 6/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|
| Grant/Contract Revenue | 301,844 | 301,844 | 301,844 | 370,657 |
| Grant adjustment | | - | | - |
| Program Income | - | - | - | - |
| Interest Income | - | - | - | - |
| Total Revenue | 301,844 | 301,844 | 301,844 | 370,657 |
| **Expenditures** | | | | |
| **Assurance 16 Costs** | | | | |
| Assurance 16 Activities | 14,816 | 14,816 | 14,816 | 31,610 |
| Total Assurance 16 Costs | 14,816 | 14,816 | 14,816 | 31,610 |
| **Administration** | | | | |
| Administrative Costs | 31,598 | 31,598 | 31,598 | 31,610 |
| Administrative Equipment (More Than $5,000) | - | - | - | - |
| Out of State Travel | - | - | - | - |
| Total Administration Costs | 31,598 | 31,598 | 31,598 | 31,610 |
| **Program Support Costs** | | | | |
| Intake | 27,070 | 27,070 | 27,070 | 30,232 |
| Outreach | 11,701 | 11,701 | 11,701 | 18,895 |
| Training And Technical Assistance | 7,558 | 7,558 | 7,558 | 7,558 |
| Out of State Travel | - | - | - | - |
| Total Program Support Costs | 46,329 | 46,329 | 46,329 | 56,685 |
| **Program Costs Details** | | | | |
| Major Vehicle and Equipment (More than $5,000) | - | - | - | - |
| Minor Vehicle and Equipment (Less than $5,000) | | - | - | - |
| Liability Insurance | 1,472 | 1,472 | 1,472 | - |
| General Overhead Costs (total from Section 235) | 1,497 | 1,497 | 1,497 | - |
| Automation Supplemental | 4,861 | 4,861 | 4,861 | - |
| ECIP Heating & Cooling Services | - | - | - | - |
| Severe Weather Energy Assistance | - | - | - | - |
| Wood, Propane, and Oil (ECIP & HEAP WPO) | 192,596 | 192,596 | 192,596 | - |
| Other Program Costs | 8,675 | 8,675 | 8,675 | - |
| Total Program Services Costs | 209,101 | 209,101 | 209,101 | 250,752 |
| **Total Costs** | **301,844** | **301,844** | **301,844** | **370,657** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 20B-2011 WX**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| **Revenue** | **10/1/2019 through 6/30/2020** | **Total Audited Costs** | **Total Reported Expenses** | **Total Budget** |
|---|---|---|---|---|
| Grant/Contract Revenue | 26,468 | 26,468 | 26,468 | 156,894 |
| Program Income | - | - | | |
| Interest Income | - | - | | |
| Total Revenue | 26,468 | 26,468 | 26,468 | 156,894 |
| **Expenditures** | | | | |
| **Program Costs** | | | | |
| Intake | 8,733 | 8,733 | 8,733 | 12,551 |
| Outreach | 5,865 | 5,865 | 5,865 | 7,845 |
| Training & Technical Assistance | - | - | - | 7,845 |
| Direct Program Activities | 2,230 | 2,230 | 2,230 | 128,653 |
| Other Program Costs | 7,528 | 7,528 | 7,528 | |
| Major Vehicle and Field Equipment (More than $5,000) | - | - | - | |
| Minor Vehicle and Field Equipment (Less than $5,000 | - | - | - | |
| Liability Insurance | 399 | 399 | 399 | |
| General Overhead Costs (From Section 130) | 1,713 | 1,713 | 1,713 | |
| Training & Technical Assistance - Solar Hot Water Heating | - | - | - | |
| Subtotal Non Personnel Costs | 26,468 | 26,468 | 26,468 | 156,894 |
| **Total Costs** | **26,468** | **26,468** | **26,468** | **156,894** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSD CONTRACT NO. 20D-1011 DAP**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| **Revenue** | **10/01/2019 through 12/31/2020** | **Total Audited Costs** | **Total Reported Expenses** | **Total Budget** |
|---|---|---|---|---|
| Grant/Contract Revenue | 19,369 | 19,369 | 19,369 | 19,369 |
| Grant adjustment | | - | | - |
| Program Income | - | - | - | - |
| Interest Income | - | - | - | - |
| Total Revenue | 19,369 | 19,369 | 19,369 | 19,369 |
| **Expenditures** | | | | |
| **Assurance 16 Costs** | | | | |
| Assurance 16 Activities | - | - | - | 968 |
| Total Assurance 16 Costs | - | - | - | 968 |
| **Administration** | | | | |
| Administrative Costs | - | - | - | 968 |
| Administrative Equipment (More Than $5,000) | - | - | - | - |
| Out of State Travel | - | - | - | - |
| Total Administration Costs | - | - | - | 968 |
| **Program Support Costs** | | | | |
| Intake | - | - | - | 1,395 |
| Outreach | - | - | - | 872 |
| Training And Technical Assistance | - | - | - | 349 |
| Out of State Travel | - | - | - | - |
| Total Program Support Costs | - | - | - | 2,616 |
| **Program Costs Details** | | | | |
| Major Vehicle and Equipment (More than $5,000) | - | - | - | - |
| Minor Vehicle and Equipment (Less than $5,000) | | - | - | - |
| Liability Insurance | - | - | - | - |
| General Overhead Costs (total from Section 235) | - | - | - | - |
| Automation Supplemental | - | - | - | - |
| ECIP Heating & Cooling Services | - | - | - | - |
| Severe Weather Energy Assistance | - | - | - | - |
| Wood, Propane, and Oil (ECIP & HEAP WPO) | 19,369 | 19,369 | 19,369 | - |
| Other Program Costs | - | - | - | - |
| Total Program Services Costs | 19,369 | 19,369 | 19,369 | 14,817 |
| **Total Costs** | **19,369** | **19,369** | **19,369** | **19,369** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 19F-4014**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 07/01/2019 through 12/31/19 | 01/01/2019 through 06/30/2019 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|---|
| Grant/Contract Revenue | 174,082 | 84,759 | 258,841 | 258,841 | 258,841 |
| Program Income | - | - | - | - | |
| Interest Income | - | - | - | - | |
| Total Revenue | 174,082 | 84,759 | 258,841 | 258,841 | 258,841 |
| **Expenditures** | | | | | |
| **Personnel Costs - Administrative** | | | | | |
| Salaries and Wages | 17,074 | 20,170 | 37,244 | 37,244 | 37,244 |
| Fringe Benefits | 4,625 | 4,974 | 9,599 | 9,599 | 9,599 |
| Subtotal Personnel Costs | 21,699 | 25,144 | 46,843 | 46,843 | 46,843 |
| **Administrative Costs Non Personnel** | | | | | |
| Operating Expenses & Equipment | 679 | 6,218 | 6,897 | 6,897 | 6,897 |
| Equipment | - | - | - | - | - |
| Out-of-State Travel | - | - | - | - | - |
| Subcontractor/Consultants | 12,665 | - | 12,665 | 12,665 | 12,665 |
| Other Costs | 87,009 | 23,355 | 110,364 | 110,364 | 110,364 |
| Subtotal Non Personnel Costs | 100,353 | 29,573 | 129,926 | 129,926 | 129,926 |
| **Personnel Costs - Program** | | | | | |
| Salaries and Wages | 7,443 | 4,275 | 11,718 | 11,718 | 11,718 |
| Fringe Benefits | 1,900 | 747 | 2,647 | 2,647 | 2,647 |
| Subtotal Personnel Costs | 9,343 | 5,022 | 14,365 | 14,365 | 14,365 |
| **Non Personnel Costs -Program** | | | | | |
| Operating Expenses | 6,747 | 2,699 | 9,446 | 9,446 | 9,446 |
| Equipment | - | - | - | - | - |
| Out-of-State Travel | - | - | - | - | - |
| Subconractor/Consultant Services | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Other Costs | 30,940 | 22,321 | 53,261 | 53,261 | 53,261 |
| Subtotal Non Personnel Costs | 42,687 | 25,020 | 67,707 | 67,707 | 67,707 |
| **Total Costs** | **$ 174,082** | **$ 84,759** | **$ 258,841** | **$ 258,841** | **$ 258,841** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 20F-3014**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 01/01/2020 through 06/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|
| Grant/Contract Revenue | 165,742 | 165,742 | 165,742 | 264,168 |
| Program Income | - | - | - | |
| Interest Income | - | - | - | |
| Total Revenue | 165,742 | 165,742 | 165,742 | 264,168 |
| **Expenditures** | | | | |
| **Personnel Costs - Administrative** | | | | |
| Salaries and Wages | 17,269 | 17,269 | 17,269 | 35,069 |
| Fringe Benefits | 5,166 | 5,166 | 5,166 | 16,328 |
| Subtotal Personnel Costs | 22,435 | 22,435 | 22,435 | 51,397 |
| **Administrative Costs Non Personnel** | | | | |
| Operating Expenses & Equipment | 7,597 | 7,597 | 7,597 | 10,000 |
| Equipment | - | - | - | - |
| Out-of-State Travel | - | - | - | - |
| Subcontractor/Consultants | - | - | - | - |
| Other Costs | 107,322 | 107,322 | 107,322 | 110,362 |
| Subtotal Non Personnel Costs | 114,919 | 114,919 | 114,919 | 120,362 |
| **Personnel Costs - Program** | | | | |
| Salaries and Wages | 4,054 | 4,054 | 4,054 | 42,957 |
| Fringe Benefits | 829 | 829 | 829 | 14,604 |
| Subtotal Personnel Costs | 4,882 | 4,882 | 4,882 | 57,561 |
| **Non Personnel Costs -Program** | | | | |
| Operating Expenses | 658 | 658 | 658 | 12,000 |
| Equipment | - | - | - | - |
| Out-of-State Travel | - | - | - | - |
| Subconractor/Consultant Services | - | - | - | - |
| Other Costs | 22,848 | 22,848 | 22,848 | 22,848 |
| Subtotal Non Personnel Costs | 23,506 | 23,506 | 23,506 | 34,848 |
| **Total Costs** | **$ 165,742** | **$ 165,742** | **$ 165,742** | **$ 264,168** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 19F-4003 ALPINE**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| **Revenue** | **07/1/2019 through 12/31/2019** | **01/01/2019 through 06/30/2019** | **Total Audited Costs** | **Total Reported Expenses** | **Total Budget** |
|---|---|---|---|---|---|
| Grant/Contract Revenue | 1,308 | - | 1,308 | 1,308 | 1,308 |
| Program Income | - | - | - | - | |
| Interest Income | - | - | - | - | |
| Total Revenue | **1,308** | **-** | **1,308** | **1,308** | **1,308** |
| **Expenditures** | | | | | |
| **Personnel Costs** | | | | | |
| Salaries and Wages | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - | - |
| **Non Personnel Costs** | | | | | |
| Operating Expenses & Equipment | - | - | - | - | - |
| Indirect | 118 | - | 118 | 118 | 118 |
| Subcontractor/Consultants Alpine | 1,190 | - | 1,190 | 1,190 | 1,190 |
| Subtotal Non Personnel Costs | 1,308 | - | 1,308 | 1,308 | 1,308 |
| **Total Costs** | **$ 1,308** | **$ -** | **$ 1,308** | **$ 1,308** | **$ 1,308** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 19F-4416, DISCRETIONARY**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| **Revenue** | **07/01/2019 through 05/31/20** | **06/01/2019 through 06/30/2019** | **Total Audited Costs** | **Total Reported Expenses** | **Total Budget** |
|---|---|---|---|---|---|
| Grant/Contract Revenue | 30,000 | - | 30,000 | 30,000 | 30,000 |
| Program Income | - | - | - | - | |
| Interest Income | - | - | - | - | |
| Total Revenue | 30,000 | - | 30,000 | 30,000 | 30,000 |
| **Expenditures** | | | | | |
| **Personnel Costs - Administrative** | | | | | |
| Salaries and Wages | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - | - |
| **Administrative Costs Non Personnel** | | | | | |
| Operating Expenses & Equipment | - | - | - | - | - |
| Equipment | - | - | - | - | - |
| Out-of-State Travel | - | - | - | - | - |
| Subcontractor/Consultants | - | - | - | - | - |
| Other Costs | - | - | - | - | - |
| Subtotal Non Personnel Costs | - | - | - | - | - |
| **Personnel Costs - Program** | | | | | |
| Salaries and Wages | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - | - |
| **Non Personnel Costs -Program** | | | | | |
| Operating Expenses | 17,500 | - | 17,500 | 17,500 | 17,500 |
| Equipment | 12,500 | - | 12,500 | 12,500 | 12,500 |
| Out-of-State Travel | - | - | - | - | - |
| Subconractor/Consultant Services | - | - | - | - | - |
| Other Costs | - | - | - | - | - |
| Subtotal Non Personnel Costs | 30,000 | - | 30,000 | 30,000 | 30,000 |
| **Total Costs** | **$ 30,000** | **$ -** | **$ 30,000** | **$ 30,000** | **$ 30,000** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 20F-3014, DISCRETIONARY**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 07/01/2020 through 05/31/2021 | 06/01/2020 through 06/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|---|
| Grant/Contract Revenue | - | - | - | - | 32,000 |
| Program Income | - | - | - | - | |
| Interest Income | - | - | - | - | |
| Total Revenue | - | - | - | - | 32,000 |
| **Expenditures** | | | | | |
| **Personnel Costs - Administrative** | | | | | |
| Salaries and Wages | - | - | - | - | - |
| Fringe Benefits | - | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - | - |
| **Administrative Costs Non Personnel** | | | | | |
| Operating Expenses & Equipment | - | - | - | - | - |
| Equipment | - | - | - | - | - |
| Out-of-State Travel | - | - | - | - | - |
| Subcontractor/Consultants | - | - | - | - | - |
| Other Costs | - | - | - | - | - |
| Subtotal Non Personnel Costs | - | - | - | - | - |
| **Personnel Costs - Program** | | | | | |
| Salaries and Wages | - | - | - | - | 23,426 |
| Fringe Benefits | - | - | - | - | 8,574 |
| Subtotal Personnel Costs | - | - | - | - | 32,000 |
| **Non Personnel Costs -Program** | | | | | |
| Operating Expenses | - | - | - | - | - |
| Equipment | - | - | - | - | - |
| Out-of-State Travel | - | - | - | - | - |
| Subconractor/Consultant Services | - | - | - | - | - |
| Other Costs | - | - | - | - | - |
| Subtotal Non Personnel Costs | - | - | - | - | - |
| **Total Costs** | $ - | $ - | $ - | $ - | $ 32,000 |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 20F-3003 ALPINE**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 01/01/2020 through 06/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|
| Grant/Contract Revenue | - | - | - | 1,335 |
| Program Income | - | - | - | |
| Interest Income | - | - | - | |
| Total Revenue | - | - | - | **1,335** |
| **Expenditures** | | | | |
| **Personnel Costs** | | | | |
| Salaries and Wages | - | - | - | - |
| Fringe Benefits | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - |
| **Non Personnel Costs** | | | | |
| Operating Expenses & Equipment | - | - | - | - |
| Indirect | - | - | - | 102 |
| Subcontractor/Consultants Alpine | - | - | - | 1,233 |
| Subtotal Non Personnel Costs | - | - | - | 1,335 |
| **Total Costs** | $ - | $ - | $ - | $ **1,335** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 20F-3642 ALPINE CARES**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 03/27/2020 through 06/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|
| Grant/Contract Revenue | - | - | - | 1,829 |
| Program Income | - | - | - | |
| Interest Income | - | - | - | |
| Total Revenue | - | - | - | **1,829** |
| **Expenditures** | | | | |
| **Personnel Costs** | | | | |
| Salaries and Wages | - | - | - | - |
| Fringe Benefits | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - |
| **Non Personnel Costs** | | | | |
| Operating Expenses & Equipment | - | - | - | - |
| Indirect | - | - | - | 140 |
| Subcontractor/Consultants Alpine | - | - | - | 1,689 |
| Subtotal Non Personnel Costs | - | - | - | 1,829 |
| **Total Costs** | $ - | $ - | $ - | $ **1,829** |

**INYO MONO ADVOCATES FOR COMMUNITY ACTION, INC**
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES**
**CSBG CONTRACT NO. 20F-3653 CARES**
**FOR THE PERIOD ENDED JUNE 30, 2020**

| Revenue | 03/27/2020 through 06/30/2020 | Total Audited Costs | Total Reported Expenses | Total Budget |
|---|---|---|---|---|
| Grant/Contract Revenue | - | - | - | 361,882 |
| Program Income | - | - | - | |
| Interest Income | - | - | - | |
| Total Revenue | - | - | - | 361,882 |
| **Expenditures** | | | | |
| **Personnel Costs - Administrative** | | | | |
| Salaries and Wages | - | - | - | - |
| Fringe Benefits | - | - | - | - |
| Subtotal Personnel Costs | - | - | - | - |
| **Administrative Costs Non Personnel** | | | | |
| Operating Expenses & Equipment | - | - | - | - |
| Equipment | - | - | - | - |
| Out-of-State Travel | - | - | - | - |
| Subcontractor/Consultants | - | - | - | - |
| Other Costs | - | - | - | 27,734 |
| Subtotal Non Personnel Costs | - | - | - | 27,734 |
| **Personnel Costs - Program** | | | | |
| Salaries and Wages | - | - | - | 54,807 |
| Fringe Benefits | - | - | - | 19,502 |
| Subtotal Personnel Costs | - | - | - | 74,309 |
| **Non Personnel Costs -Program** | | | | |
| Operating Expenses | - | - | - | - |
| Equipment | - | - | - | 165,999 |
| Out-of-State Travel | - | - | - | - |
| Subconractor/Consultant Services | - | - | - | 93,840 |
| Other Costs | - | - | - | - |
| Subtotal Non Personnel Costs | - | - | - | 259,839 |
| **Total Costs** | $ - | $ - | $ - | **$ 361,882** |