

REDWOOD COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2021

TIDWELL
 **group**

Redwood Community Action Agency, Inc.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors of
Redwood Community Action Agency, Inc.

Opinion

We have audited the accompanying financial statements of Redwood Community Action Agency, Inc., which comprise the statement of financial position as of December 31, 2021 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Redwood Community Action Agency, Inc. as of December 31, 2021 and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Redwood Community Action Agency, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Opinion

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective January 1, 2021, Redwood Community Action Agency, Inc. adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash; and ASU 2014-09 *Revenue from Contracts with Customers (Topic 606)* and the related amendments in ASUs 2015-14, 2016-08, 2016-10, 2016-12. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Revenue and Expenses by Programs and Supplemental Contract Information for California State Department of Community Services and Development (CSD) is presented for 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 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. That information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by e

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2022 on our consideration of Redwood Community Action Agency, Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Redwood Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Tidwell Group, LLC

Columbus, Ohio
November 10, 2022

Redwood Community Action Agency, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2021

ASSETS

CURRENT ASSETS

Cash	\$ 1,326,512
Grants and contracts receivable	2,124,944
Prepaid expenses	15,096
Inventory	124,106
Total current assets	<u>3,590,658</u>

PROPERTY AND EQUIPMENT

Land	1,123,255
Property, equipment and vehicles	6,855,312
Less: accumulated depreciation	<u>(6,094,203)</u>
Net property and equipment	<u>1,884,364</u>

OTHER ASSETS

Revolving loans receivable	685,866
Restricted cash	709,555
Total other assets	<u>1,395,421</u>

TOTAL ASSETS	<u><u>\$ 6,870,443</u></u>
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See Notes to Financial Statements.

Redwood Community Action Agency, Inc.

STATEMENT OF FINANCIAL POSITION - CONTINUED

December 31, 2021

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 569,948
Accrued payroll and related expenses	286,211
Refundable advances	1,889,755
Accrued interest - notes payable	939
Current portion of notes payable	31,623
Total current liabilities	<u>2,778,476</u>

LONG TERM LIABILITIES

Security deposits	227,941
Deferred revolving loans	685,866
Notes payable - net of current portion	2,647,794
Deferred interest - notes payable	1,270,365
Total long term liabilities	<u>4,831,966</u>

TOTAL LIABILITIES	<u>7,610,442</u>
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NET ASSETS

Without donor restrictions	<u>(739,999)</u>
Total net assets	<u>(739,999)</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,870,443</u>
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See Notes to Financial Statements.

Redwood Community Action Agency, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended December 31, 2021

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

Revenue and support

Grants and reimbursement contracts	\$ 6,661,220
Contributions	34,765
Rental income	630,226
Program service fees	13,463
Miscellaneous income	8,607
PPP loan forgiveness	734,378
Total unrestricted revenues and other support	<u>8,082,659</u>

EXPENDITURES

Program services	5,914,031
Management and general	1,995,321
Total unrestricted expenditures	<u>7,909,352</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 173,307

NET ASSETS AT BEGINNING OF YEAR:

Without donor restrictions (913,306)

NET ASSETS AT END OF YEAR:

Without donor restrictions \$ (739,999)

See Notes to Financial Statements.

Redwood Community Action Agency, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2021

	Program Services	Supporting Services			Total
		Management and General	Fundraising	Subtotal	
EXPENDITURES					
Salaries & Wages	\$ 2,085,847	\$ 812,413	\$ -	\$ 812,413	\$ 2,898,260
Employee Benefits	347,754	182,808	-	182,808	530,562
Payroll Taxes	295,945	106,694	-	106,694	402,639
Professional Fees	1,439,623	123,346	-	123,346	1,562,969
Contract Services	76,512	44,926	-	44,926	121,438
Supplies	309,646	48,095	-	48,095	357,741
Communications	76,075	20,396	-	20,396	96,471
Postage	6,144	290	-	290	6,434
Occupancy	230,432	319,569	-	319,569	550,001
Equipment & Software	177,483	87,195	-	87,195	264,678
Travel	76,389	6,521	-	6,521	82,910
Insurance	72,648	45,148	-	45,148	117,796
Professional Development	38,722	5,565	-	5,565	44,287
Client Support	558,228	17,084	-	17,084	575,312
Interest	-	92,649	-	92,649	92,649
Depreciation & Amortization	79,977	82,622	-	82,622	162,599
Miscellaneous	42,606	-	-	-	42,606
TOTAL EXPENDITURES	\$ 5,914,031	\$ 1,995,321	\$ -	\$ 1,995,321	\$ 7,909,352

See Notes to Financial Statements.

Redwood Community Action Agency, Inc.

STATEMENT OF CASH FLOWS

Year ended December 31, 2021

CASH FLOW FROM OPERATING ACTIVITIES	
Change in net assets	\$ 173,307
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation expense	162,599
Deferred interest - notes payable	71,173
Change in assets and liabilities:	
Grants receivable	(730,678)
Prepaid expenses	6,511
Inventory	(75,291)
Revolving loans	(9,314)
Accounts payable	346,997
Accrued payroll and related expenses	19,779
Refundable advances	479,863
Accrued interest - notes payable	(145)
Security deposits	15,461
Deferred revolving loans	9,314
Net cash from operating activities	<u>469,576</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	(90,331)
Net cash from investing activities	<u>(90,331)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on notes payable	(23,466)
Net cash from financing activities	<u>(23,466)</u>
Change in cash and restricted cash	355,779
Cash and restricted cash at beginning of year	<u>1,680,288</u>
Cash and restricted cash at end of year	<u>\$ 2,036,067</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash paid during the year for interest	<u>\$ 21,622</u>

See Notes to Financial Statements.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of operations

Redwood Community Action Agency, Inc., (the “Organization”) was designated the Community Action Agency for Humboldt County in 1980. The Organization was formed to mobilize and coordinate anti-poverty resources within Humboldt County and to preserve land for scenic, scientific educational and open space opportunities. The Organization is primarily supported through federal and state government grants.

Account classification

Revenue and expenditure information is maintained separately for each grant funded to the Organization as required by the various funding sources. Management and general accounts are also maintained on an individual basis.

Adoption of new accounting principles

During November 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-18 (ASU), Restricted Cash, as an update to ASC 230, Statement of Cash Flows. The ASU addresses diversity in practice that exists in and clarifies the guidance on the classification and presentation of restricted cash on the Statements of Cash Flows and requires additional disclosures about restricted cash balances. The new guidance requires that restricted cash be included in Cash on the Statements of Cash Flows for all periods presented. For any entity not defined as a Public Business Entity adoption is required for fiscal years commencing after December 15, 2018 and is required to be applied retrospectively for all periods presented. The Organization adopted the ASU effective January 1, 2021.

During 2014, the FASB issued ASU 2014-09 (ASU) and other related ASUs subsequent amendments, as an update to ASC 606, Revenue. The purpose of this ASU is to improve comparability of revenue practices among industries. The Organization adopted the ASUs effective January 1, 2021 and it is being implemented retrospectively. The implementation of the change in revenue recognition for the ASC 606 was not significant to the financial statements.

Cash and restricted cash

For the purpose of reporting cash flows, the Organization considers all highly liquid debt instruments purchase with a maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2021.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

As described in "Adoption of New Accounting Principle," effective January 1, 2021, the Organization adopted the ASU which requires the restricted cash be included in Cash on the Statements of Cash Flows. Cash and restricted cash as of December 31, 2021 consisted of the following:

Cash	\$ 1,326,512
Restricted cash	709,555
Total cash and restricted cash shown on the Statement of Cash Flows	<u>\$ 2,036,067</u>

Inventory

Inventory consists of weatherization products. The inventory is stated at cost determined on the FIFO method.

Property and equipment

Building and Improvements – The Organization owns its main office building and the buildings of the HOME projects. The buildings are being depreciated over their estimated useful lives of 2 to 30 years using the straight-line method. Improvements are depreciated over 7 to 15 years. Actual building costs are allocated to grants based on square footage occupied by each program. Both the main office building and HOME buildings are pledged as collateral to secure notes payable.

Equipment and Vehicles - Equipment and vehicles purchased are stated at cost. Donated assets are recorded at their estimated fair market values at the date of contribution. Maintenance, repairs, and minor improvements are charged to operating expense as incurred. Major improvements are capitalized. Depreciation of equipment and vehicles is determined by use of the straight-line method over the estimated useful lives of these assets, normally 3 to 5 years.

Depreciation expense for the year ended December 31, 2021 was \$82,622 for general operations and \$79,977 for program services.

Refundable advances

The Organization receives conditional grant awards from various funding sources. The unexpended portion is reported as refundable advances until they are spent for the purpose of the grants.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

Revenue recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as without donor restrictions, or with donor restriction, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If donor restrictions are met in the same year, the revenue is reported as revenue without restrictions.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Revenue from grants is recognized according to the specific agreement. Generally, revenues from restricted grants are recognized in the period of the grant award while revenues from cost reimbursement contracts are recognized to the extent of project expenses incurred. If the restriction expires in the same accounting period as the contribution is received, the revenue is shown as without restriction. Grants and contracts are subject to audit by the awarding agency.

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

A. Grant awards that are contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as refundable advances.

B. Grant awards that are exchange transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

Grants and contracts receivable

Grants and contracts receivable consist of amounts billed for grants and contracts as services are performed. The Organization considers accounts and grants receivable to be fully collectible and accordingly no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Rental income

Rental income is recognized as rents become due. Rental payments received in advance are deferred until earned. All leases between the Organization and the tenants are typically one year or less.

Revolving loans

Housing Preservation Grant (HPG) programs provide funds for rehabilitation of residences of qualifying low-income owner/occupants. Provisions of the rehabilitation contracts result in loans to the owners in the amount of the cost to rehabilitate the properties benefiting from the HPG programs. All loans are recorded as liens and secured by rehabilitated properties which is recorded as deferred revolving loans in the same amount as the revolving loans receivable. The Organization follows default and foreclosure policies as contained in HPG Housing Rehabilitation Guidelines. Loan payments are recorded as program income and are restricted for use in connection with HPG program eligible activities.

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets available for use in general operation and not subject to donor restrictions.

With donor restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of restrictions on net assets are reported as reclassifications between applicable net asset classes.

Functional expenses and cost allocation

The Organization allocates its expenditures on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are charged directly according to their natural expenditure classification. Various statistical bases allocate other expenses that are common to several functions.

Joint costs are allocated to benefiting programs using various allocation methods, depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

Building - Space costs (maintenance costs, utilities, rent, etc.) are allocated based on the number of square feet of space each program occupies.

Insurance - Insurance is allocated to benefiting programs depending on the equipment, space, or people covered by the insurance.

Other joint costs - Other joint costs are allocated to agency programs based on the amounts used by each program.

Income taxes and uncertain tax positions

Redwood Community Action Agency, Inc. has been recognized by the Internal Revenue Service as an organization exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization's reporting returns are subject to audit by federal and state taxing authorities. No income tax provision has been included in the financial statements as Redwood Community Action Agency, Inc. has determined it does not have unrelated business income subject to taxation.

Restricted cash

The HOME properties are required by the debt agreements to establish and maintain certain reserves including replacement and operating reserves in separate federally insured bank accounts.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

Use of estimates

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

NOTE 2 – LEASES

The Organization leases copier equipment with varying expirations ending in 2021. Rent expense under these leases totaled approximately \$4,249 for the year ended December 31, 2021.

NOTE 3 – CONCENTRATIONS

The Organization maintains cash balances at several banks. Balances in the bank accounts are insured by Federal Deposit Insurance Corporation (FDIC) coverage up to \$250,000. At times during the year, balances in the banks may exceed insurance limits. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal. As of December 31, 2021, the Organization's cash on deposit exceeded the FDIC limit by \$333,406.

NOTE 4 – GRANT CONTINGENCIES

Under the terms of federal and state grants, periodic audits are required, and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursements to the grantor agencies. Management believes disallowances, if any, will be immaterial.

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2021:

Land	\$ 1,123,255
Buildings and improvements	5,605,051
Equipment	658,802
Vehicles	591,459
	<hr/>
	7,978,567
Less: accumulated depreciation	(6,094,203)
Net fixed assets	<hr/> <hr/>
	\$ 1,884,364

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

NOTE 6 – NOTES PAYABLE

Notes payable as of December 31, 2021 consist of the following:

	<u>Principal</u>	<u>Accrued Interest</u>
<p>Murray Road - The property received financing with a promissory note with HCD for new construction and rehabilitation projects under the Home Investment Partnership (HOME) Program. The note bears simple interest at the rate of 3% per annum and matures in December 2033. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	\$ 850,000	\$ 459,000
<p>Ninth Street - The property received financing with a promissory note with HCD for new construction and rehabilitation projects under the HOME Program. The note bears simple interest at the rate of 3% per annum and matures in September 2034. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	515,000	278,100
<p>Loni Drive - The property received financing with a promissory note with HCD for new construction and rehabilitation projects under the HOME Program. The note bears simple interest at the rate of 3% per annum and matures in March 2035. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	410,000	209,100

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

<p>C Street - The property received financing with a promissory note with HCD for new construction and rehabilitation projects under the HOME Program. The note bears simple interest at the rate of 3% per annum and matures in January 2036. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	317,432	152,368
<p>C Street - The property also received financing with a promissory note with the City of Eureka in the original amount of \$50,000. The note bears simple interest at the rate of 3% per annum and matures in February 2049. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	50,000	4,375
<p>Third Street - The property received financing with a promissory note with HCD for new construction and rehabilitation projects under the HOME Program. The note bears simple interest at the rate of 3% per annum and matures in August 2027. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	230,000	167,422
<p>The Organization received financing with a promissory note with M&T Bank in the original amount of \$120,000. The note bears simple interest at the rate of 7% per annum and matures in August 2028. The promissory note is secured by the Trust Deed covering the real and personal property.</p>	22,324	130

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

The Organization received financing with a promissory note with Redwood Capital Bank in the original amount of \$176,000. The note bears simple interest at the rate of 6.5% per annum. The promissory note is secured by the Trust Deed covering the real and personal property.

71,922 402

The Organization received financing with a promissory note with Redwood Capital Bank in the original amount of \$178,000. The note bears simple interest at the rate of 6.5% per annum. The promissory note is secured by the Trust Deed covering the real and personal property.

72,739 407

The Organization received financing with a promissory note with the County of Humboldt in the original amount of \$140,000. The note bears simple interest at the rate of 1% per annum. The promissory note is secured by the Trust Deed covering the real and personal property.

140,000 -

Total 2,679,417 1,271,304

Less: current portion (31,623) (939)

\$ 2,647,794 \$ 1,270,365

If Redwood Community Action Agency, Inc. is in full compliance with the conditions set forth in the HOME loan agreements, the remaining principal balance and accrued interest will be forgiven and the loan and accrued interest shall become grant income. It is management's intent to comply with the loan restrictions throughout the terms of the loans.

Payments of principal and interest on the notes with HCD and the City of Eureka are determined annually from cash available from operations. Future maturities of these notes are subject to the financial performance of the apartment communities. Therefore, estimated maturities are not provided in these financial statements as they could be misleading.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

Maturities of the notes in each of the next five years, and thereafter, are approximated as follows:

2022	\$ 31,623
2023	\$ 33,817
2024	\$ 29,151
2025	\$ 28,242
2026	\$ 30,160
Thereafter	\$ 2,526,424

NOTE 7 – PAYCHECK PROTECTION PROGRAM NOTES PAYABLE

In February 2021, the Organization entered into a loan obtained under the Paycheck Protection Program (PPP) totaling \$728,590 with interest at 1% maturing in February 2026. If the loan did not meet the requirements under the PPP debt forgiveness, monthly payments of principal and interest would begin August 2021 with the final payment due in February 2026. The loan represents a conditional grant, and the Organization has implemented the procedures required to meet the debt forgiveness requirements. During 2021, the note and accrued interest payable totaling \$734,378 was forgiven and recorded as PPP loan forgiveness in the accompanying Statement of Activities and Changes in Net Assets.

NOTE 8 – LINE OF CREDIT

The Organization draws funds on a line of credit to pay program expenditures in cases where payments from funding sources have not been received in a timely manner. The line of credit is with Umpqua Bank. The line of credit balance is repaid when program funds are received from funding sources. Outstanding balances are secured by real property. Outstanding balances incur interest rates at 4.25%. There was no outstanding balance on the line of credit at December 31, 2021. The line of credit matures in April 2023.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

NOTE 9 – RETIREMENT PLAN

The Organization sponsors a simplified employee benefit plan (the “Plan”) qualified under the Internal Revenue Code Section 403(b). The Plan is available to all employees over the age of 21 that have at least one year of service. Under the Plan, the participant contributions are permitted and subject to Internal Revenue Service limitations. The Organization also contributes an automatic contribution of 2% of each participant’s annual wages and a 100% match of each participant’s contribution up to 3% of their annual wages. The Organization included in accrued expenses the Organization’s contributions of \$48,797 to the Plan for the year ended December 31, 2021.

NOTE 10 – INTERFUND RECEIVABLE/PAYABLE – HOME PROPERTIES

The Organization’s general fund provides the operating fund needs of the other programs as the situation may arise. The Organization is reimbursed upon receipts of funds under these programs from the grantors. Inter-fund payables and receivables for HOME Properties to the General fund as of December 31, 2021 is \$366,241. These funds are an accumulation of funds payable to the Organization beginning January 2009. These funds are being repaid to the Organization over time based upon available cash flow and HCD approval.

NOTE 11 – REVOLVING LOANS/DEFERRED REVOLVING LOANS

Housing Preservation Grant (HPG) programs provide funds for rehabilitation of residences of qualifying low-income owner/occupants. Provisions of the rehabilitation contracts result in loans to the owners in the amount of the cost to rehabilitate the properties benefiting from the HPG programs. All loans are recorded as liens and secured by rehabilitated properties. The Organization follows default and foreclosure policies as contained in HPG Housing Rehabilitation Guidelines. Loan payments are recorded as program income and are restricted for use in connection with HPG program eligible activities.

NOTE 12 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization has financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. This amount consists of cash and grants receivable, net of refundable advances, as presented on the accompanying statement of financial position. None of these amounts are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. The Organization maintains financial assets on hand to meet normal operating expenses.

Redwood Community Action Agency, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Year ended December 31, 2021

NOTE 13 – UNCERTAINTY RELATED TO COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged, and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate impact to the Organization's operations. Future potential impacts may include disruptions or restrictions on the employees' ability to work and funding from the federal and state funded programs. The future effects of these issues are unknown.

NOTE 14 – SUBSEQUENT EVENTS

Events that occur after the statement of financial position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of financial position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of financial position date require disclosure in the accompanying notes. Management has evaluated the activity of Redwood Community Action Agency, Inc. through November 10, 2022 (the date the financial statements were available to be issued) and concluded that no subsequent event had occurred that would require recognition in the Financial Statements or disclosure in the Notes to Financial Statements.

SUPPLEMENTAL INFORMATION

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – TOTALS BY PROGRAM

Year ended December 31, 2021

	Administration Programs	Youth Services Bureau Programs	Community Services Programs	Energy Programs	Natural Resources Programs	Housing Property Management Programs	HOME Properties Programs	Total
REVENUE								
Grant	\$ 432,362	\$ 1,137,199	\$ 1,140,509	\$ 1,781,235	\$ 2,169,915	\$ -	\$ -	\$ 6,661,220
Contributions	1,037	10,800	14,790	-	8,138	-	-	34,765
Rents	-	26,723	18,145	-	-	18,626	566,732	630,226
Program Service Fees	67	-	333	-	13,063	-	-	13,463
Miscellaneous	402	-	29	-	365	-	7,811	8,607
PPP Loan Forgiveness	734,378	-	-	-	-	-	-	734,378
Total Revenue	1,168,246	1,174,722	1,173,806	1,781,235	2,191,480	18,626	574,543	8,082,659
EXPENSES								
Personnel	999,427	619,419	631,095	783,552	695,481	598	101,889	3,831,461
Travel	6,470	4,077	7,086	44,509	20,715	-	52	82,910
Space	72,664	44,893	98,331	69,796	17,411	(25,537)	39,333	316,891
Equipment	(52,507)	23,882	6,135	105,409	-	-	-	82,919
Other Operating Cost	212,228	116,757	129,786	224,986	113,228	8,764	274,453	1,080,203
Interest	19,896	-	-	-	-	1,580	71,173	92,649
Professional Fees	109,102	6,897	142,946	82,170	1,207,609	4,193	10,051	1,562,969
Other Consultants & Contractors	44,092	20,372	49,900	5,139	1,101	835	-	121,438
Direct Services	-	224,926	26,932	323,454	-	-	-	575,312
Total Exp before Admin	1,411,372	1,061,224	1,092,212	1,639,016	2,055,545	(9,566)	496,951	7,746,753
Administrative	(473,247)	113,498	81,594	142,220	135,935	-	-	-
Total Excess (Deficit) from Activities	230,121	-	-	-	-	28,192	77,592	335,906
Depreciation	138,564	-	-	-	-	13,802	10,234	162,599
Net Excess (Deficit)	\$ 91,558	\$ -	\$ -	\$ -	\$ -	14,391	\$ 67,358	\$ 173,307

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – ADMINISTRATION PROGRAMS

Year ended December 31, 2021

	Admin 0	CSBG 20F-3012 2200823	CSBG CAA DISC 20F-3012 2200828	CSBG 21F-4012 2200830	CSBG DISC 2200832	CSBG CARES COVID RESPONSE 2200902	CSBG CAA DISC 2200912	SBA LOAN 7900600	Total
REVENUE									
Grant	\$ 11,679	\$ 72,306	\$ 32,000	\$ 143,158	\$ 28,250	\$ 111,814	\$ 33,156	\$ -	\$ 432,362
Contributions	1,037	-	-	-	-	-	-	-	1,037
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	67	-	-	-	-	-	-	-	67
Miscellaneous	402	-	-	-	-	-	-	-	402
PPP Loan Forgiveness	-	-	-	-	-	-	-	734,378	734,378
Total Revenue	13,184	72,306	32,000	143,158	28,250	111,814	33,156	734,378	1,168,246
EXPENSES									
Personnel	105,674	63,968	-	143,158	-	-	-	686,627	999,427
Travel	6,470	-	-	-	-	-	-	-	6,470
Space	44,414	-	-	-	28,250	-	-	-	72,664
Equipment	(90,331)	-	-	-	-	31,954	-	5,870	(52,507)
Other Operating Cost	79,864	-	7,000	-	-	79,860	33,156	12,348	212,229
Interest	14,108	-	-	-	-	-	-	5,788	19,896
Professional Fees	65,983	-	25,000	-	-	-	-	18,119	109,102
Other Consultants & Contractors	30,128	8,338	-	-	-	-	-	5,626	44,092
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	256,310	72,306	32,000	143,158	28,250	111,814	33,156	734,378	1,411,372
Administrative	(473,247)	-	-	-	-	-	-	-	(473,247)
Total Excess (Deficit) from Activities	230,121	-	-	-	-	-	-	-	230,121
Depreciation	138,564	-	-	-	-	-	-	-	138,564
Net Excess (Deficit)	\$ 91,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,557

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – YOUTH SERVICES BUREAU PROGRAMS

Year ended December 31, 2021

	FEMA Emerg Food & Shelter 1150516	STREET OUTREACH RAVEN 1200312	Basic Center 19/20 1200316	Basic Center 20/21 1200320	Launch Pad 1200400	THP PLUS 4450518	THP & FC 4450522	DHHS CALFRESH 2020 4557520	DHHS CALFRESH 21/22 4557530	DHHS HOMELESS EMERGENCY PROG 50504035
REVENUE										
Grant	\$ 11,540	\$ 139,164	\$ 210,268	\$ 26,210	\$ 150	\$ 158,114	\$ 186,814	\$ 10,052	\$ 18,410	\$ 156,654
Contributions	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenue	11,540	139,164	210,268	26,210	150	158,114	186,814	10,052	18,410	156,654
EXPENSES										
Personnel	-	98,588	159,578	126	-	49,064	50,567	8,022	11,000	108,151
Travel	158	19	3,384	-	-	-	-	-	-	-
Space	1,900	9,527	986	68	-	368	(5)	-	-	3,434
Equipment	-	-	60	-	-	-	-	-	-	-
Other Operating Cost	2,201	20,546	23,996	8,011	150	7,596	4,927	1,117	5,736	592
Interest	-	-	-	-	-	-	-	-	-	-
Professional Fees	3,825	-	200	-	-	2,482	190	-	-	-
Other Consultants & Contractors	3,456	91	778	15,622	-	-	148	-	-	-
Direct Services	-	83	167	-	-	77,988	104,833	-	-	35,055
Total Exp before Admin	11,540	128,855	189,148	23,827	150	137,497	160,659	9,138	16,736	147,232
Administrative	-	10,309	21,120	2,383	-	20,617	26,155	914	1,674	9,422
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – YOUTH SERVICES BUREAU PROGRAMS - CONTINUED

Year ended December 31, 2021

	CESH EMERG								
	SOLUTION	ST. JOSEPHS	Contributions	Contributions	DHHS			17TH STREET	
	HOUSING	HEALTH	Non-Specific	Raven	Bed Fees	Turner House	Rotary Club	RENTALS	Total
	50504040	61039	647	649	72017	72020	72024	72029	
REVENUE									
Grant	\$ 75,398	\$ 14,165	\$ -	\$ -	\$ 128,650	\$ -	\$ 379	\$ 1,232	\$ 1,137,199
Contributions	1,892	-	5,192	3,716	-	-	-	-	10,800
Rents	-	-	-	-	-	20,730	-	5,993	26,723
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	77,290	14,165	5,192	3,716	128,650	20,730	379	7,224	1,174,722
EXPENSES									
Personnel	39,475	3,983	846	3,005	76,714	10,301	-	-	619,419
Travel	435	-	-	-	82	-	-	-	4,077
Space	1,530	-	221	-	12,729	8,218	360	5,557	44,893
Equipment	23,763	-	-	-	60	-	-	-	23,882
Other Operating Cost	2,294	10,182	4,125	936	20,472	2,211	-	1,667	116,757
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	200	-	-	-	6,897
Other Consultants & Contractors	-	-	-	(225)	501	-	-	-	20,372
Direct Services	6,776	-	-	-	25	-	-	-	224,926
Total Exp before Admin	74,272	14,165	5,192	3,716	110,783	20,730	360	7,224	1,061,224
Administrative	3,019	-	-	-	17,867	-	19	-	113,498
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – COMMUNITY SERVICES PROGRAMS

Year ended December 31, 2021

	EFS Phase 33 1150216	Economic Empowerment Proj. 2200400	Economic Empowerment Proj. 2200404	CSBG CARES COVID 2200910	HOMELESS HOUSING ASSIST 440524	FAMILY SVC PACT 4551220	FAMILY SVC PACT 4551222	DHHS CALFRESH 20-21 4557220	DHHS CALFRESH 20-21 4557820	DHHS CALFRESH 21-22 4557830
REVENUE										
Grant	\$ 23,801	\$ 30,652	\$ 5,000	\$ 137,395	\$ 174,557	\$ 232,660	\$ 167,160	\$ 2,534	\$ 31,936	\$ 9,998
Contributions	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenue	23,801	30,652	5,000	137,395	174,557	232,660	167,160	2,534	31,936	9,998
EXPENSES										
Personnel	-	25,275	3,542	-	120,243	161,792	116,985	2,304	26,822	6,835
Travel	-	-	-	-	185	475	1,811	-	-	134
Space	21,413	576	280	3,615	7,976	23,642	18,351	-	1,250	1,050
Equipment	-	-	-	6,135	-	-	-	-	-	-
Other Operating Cost	140	1,945	723	55,688	14,225	16,180	13,904	-	1,085	1,070
Interest	-	-	-	-	-	-	-	-	-	-
Professional Fees	2,248	-	-	29,410	2,306	-	-	-	-	-
Other Consultants & Contractors	-	70	-	42,547	1,288	1,378	1,010	-	-	-
Direct Services	-	-	-	-	17,740	-	-	-	-	-
Total Exp before Admin	23,801	27,865	4,545	137,395	163,962	203,467	152,062	2,304	29,157	9,089
Administrative	-	2,787	455	-	10,594	29,193	15,098	230	2,780	909
Total Excess (Deficit) from Activities	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – COMMUNITY SERVICES PROGRAMS - CONTINUED

Year ended December 31, 2021

	Tooth Program Support 50504018	DHHS AFACTR 50504031	DHHS AFACTR 50504032	ACES Collaborative Partnership 50504034	St. Joseph Onyx Housing 61038	CAP Coordinating Council 61040	St. Joseph Onyx Housing 61044	HAF 610818	ST JOSEPH HEALTH CARE FOR THE POOR 610822	Resettlement Program 610824
REVENUE										
Grant	\$ 1,267	\$ 172,330	\$ 58,220	\$ 413	\$ 32,218	\$ (528)	\$ 10,423	\$ -	\$ 2,179	\$ 11,375
Contributions	-	-	-	-	-	10,000	-	2,137	-	-
Rents	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,267	172,330	58,220	413	32,218	9,472	10,423	2,137	2,179	11,375
EXPENSES										
Personnel	1,161	71,536	19,276	-	27,815	7,656	8,892	-	74	4,013
Travel	-	3,001	468	-	-	11	-	-	211	-
Space	-	5,478	1,772	-	106	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Other Operating Cost	6	6,558	3,488	-	2,664	305	620	2,137	150	237
Interest	-	-	-	-	-	-	-	-	-	-
Professional Fees	-	72,220	31,813	375	-	-	-	-	1,744	-
Other Consultants & Contractors	-	2,221	225	-	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-	6,125
Total Exp before Admin	1,167	161,014	57,041	375	30,585	7,972	9,512	2,137	2,179	10,375
Administrative	100	11,315	1,178	38	1,633	1,500	911	-	-	1,000
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – COMMUNITY SERVICES PROGRAMS - CONTINUED

Year ended December 31, 2021

	AFACTR Assistance Program	Partnership Healthplan Calif	CHILD ABUSE PREVENTION CORD COUNCIL	PARTNERSHIP HEALTH PLAN CALIF	Contributions	Special Projects	PACT Client Changes	Website Maint	ARCATA HOUSE	Total
	610900	621010	621014	621015	640	648	72014	72018	72028	
REVENUE										
Grant	\$ 3,274	\$ 408	\$ 1,847	\$ 22,927	\$ -	\$ 5,430	\$ -	\$ 3,036	\$ -	\$ 1,140,510
Contributions	-	-	-	-	3,332	-	(679)	-	-	14,790
Rents	-	-	-	-	-	-	-	-	18,145	18,145
Program Service Fees	-	-	-	-	-	-	333	-	-	333
Miscellaneous	-	-	-	-	29	-	-	-	-	29
Total Revenue	3,274	408	1,847	22,927	3,362	5,430	(346)	3,036	18,145	1,173,806
EXPENSES										
Personnel	-	-	347	20,608	-	4,212	-	1,708	-	631,095
Travel	274	2	-	18	496	-	-	-	-	7,086
Space	-	260	-	352	134	481	(213)	-	11,809	98,331
Equipment	-	-	-	-	-	-	-	-	-	6,135
Other Operating Cost	-	146	-	1,949	2,662	737	(133)	393	2,907	129,785
Interest	-	-	-	-	-	-	-	-	-	-
Professional Fees	375	-	-	-	70	-	-	-	2,386	142,946
Other Consultants & Contractors	-	-	-	-	-	-	-	561	600	49,900
Direct Services	2,625	-	-	-	-	-	-	-	442	26,932
Total Exp before Admin	3,274	408	347	22,927	3,362	5,430	(346)	2,662	18,145	1,092,212
Administrative	-	-	1,500	-	-	-	-	374	-	81,594
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – ENERGY PROGRAMS

Year ended December 31, 2021

	Hum/Mod DOE 20C-6006	LIHEAP 20B-2009	LIHEAP Cares 20U-2558	Hum/Mod LIHEAP 21B-5009	APR 21V-5558	DAP LIHEAP 20D-1009	EXCESS REV 11B-5748
	2115316/17	22002013/14	22002020	22002113/14	22002125	2200402	22004111E
REVENUE							
Grant	\$ 72,183	\$ 170,527	\$ 120,802	\$ 960,390	\$ 260,101	\$ 18,258	\$ 8,193
Contributions	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenue	72,183	170,527	120,802	960,390	260,101	18,258	8,193
EXPENSES							
Personnel	25,622	116,863	63,968	360,526	78,240	13,893	-
Travel	4,618	2,984	611	27,694	372	-	-
Space	12,924	10,302	1,723	44,042	-	-	-
Equipment	2,800	-	15,000	30,200	57,409	-	-
Other Operating Cost	19,314	11,716	3,015	151,583	5,934	471	-
Interest	-	-	-	-	-	-	-
Professional Fees	835	-	10,936	61,249	-	-	8,193
Other Consultants & Contractors	774	146	1,352	2,566	-	-	-
Direct Services	-	13,345	4,308	203,550	102,250	-	-
Total Exp before Admin	66,886	155,357	100,914	881,412	244,205	14,364	8,193
Administrative	5,297	15,170	19,889	78,978	15,896	3,894	-
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – ENERGY PROGRAMS - CONTINUED

Year ended December 31, 2021

	CalFresh Health Foods	CalFresh	21/22 PacifiCorp WX	NC Energy DOE WAP	PGE PPPS	Comm Resource Proj.	Total
	4557420	4557430	72111	72115	72118	728120	
REVENUE							
Grant	\$ 14,034	\$ 21,028	\$ 57,689	\$ 1,387	\$ 76,273	\$ 370	\$ 1,781,235
Contributions	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenue	14,034	21,028	57,689	1,387	76,273	370	1,781,235
EXPENSES							
Personnel	12,226	18,459	21,747	1,387	70,621	-	783,552
Travel	-	-	7,392	-	838	-	44,509
Space	-	-	805	-	-	-	69,796
Equipment	-	-	-	-	-	-	105,409
Other Operating Cost	623	658	26,894	-	4,649	130	224,986
Interest	-	-	-	-	-	-	-
Professional Fees	-	-	852	-	105	-	82,170
Other Consultants & Contractors	-	-	-	-	60	240	5,139
Direct Services	-	-	-	-	-	-	323,454
Total Exp before Admin	12,849	19,116	57,689	1,387	76,273	370	1,639,015
Administrative	1,184	1,912	-	-	-	-	142,220
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS

Year ended December 31, 2021

	USFS SIMS NOXIOUS WEEDS 1400622	SIX RIVERS NAT'L FOREST 1400625	CSBG CARES COVID RESPONSE- COMMGARDEN 2200906	CSBG CARES COVID RESPONSE BIKE KITCHEN 2200908	WCD KNOTWEED 3600516	CDFW PROP1 SPARTINA 3600520	LITTLE RIVER TRAIL 3600524	WCB MARTIN SLOUGH 3600525	FRESHWATER OFF CHANNEL HABITAT 36503218
REVENUE									
Grant	\$ 4,350	\$ 111,881	\$ 7,164	\$ 6,888	\$ 58,100	\$ -	\$ 479,364	\$ 176,342	\$ 27,331
Contributions	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	4,350	111,881	7,164	6,888	58,100	-	479,364	176,342	27,331
EXPENSES									
Personnel	3,092	68,864	6,807	6,688	53,534	(381)	24,359	8,014	14,966
Travel	-	13,752	-	-	383	-	-	-	-
Space	8	-	-	-	129	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	727	15,839	1,136	701	3,388	402	276	4,589	450
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	667	-	419,221	156,910	13,336
Other Consultants & Contractors	-	-	-	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	3,827	98,455	7,943	7,388	58,100	21	443,856	169,513	28,752
Administrative	523	13,426	(779)	(500)	-	372	35,508	6,829	-
Total Excess (Deficit) from Activites	-	-	-	-	-	(393)	-	-	(1,422)
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (393)	\$ -	\$ -	\$ (1,422)

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS - CONTINUED

Year ended December 31, 2021

	FRESHWATER PHASE 2 ARCATA			SCC MARTIN P4	FRGP MARTIN FISHERIES MONITORING	EEMP MARTIN	DHSS CALFRESH 2020	DHSS CALFRESH 21/22	WHITE SLOUGH SPARTINA PROJECT
	36503221	36503241	36503243	36503246	36503247	36503248	4557620	4557630	5055123
REVENUE									
Grant	\$ 10,670	\$ 51,268	\$ 177,532	\$ 527,490	\$ 27,918	\$ 69,367	\$ 30,959	\$ 37,319	\$ 17,055
Contributions	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	10,670	51,268	177,532	527,490	27,918	69,367	30,959	37,319	17,055
EXPENSES									
Personnel	1,769	34,686	91,988	47,065	2,719	28,339	24,292	29,993	8,603
Travel	-	45	342	136	-	89	250	455	253
Space	-	-	-	-	-	-	1,132	1,585	-
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	302	4,691	12,225	4,713	18,735	21,759	2,532	1,695	4,925
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	8,315	14,454	70,190	451,644	5,765	14,520	-	200	-
Other Consultants & Contractors	-	-	-	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	10,387	53,877	174,745	503,558	27,219	64,706	28,207	33,927	13,782
Administrative	283	(2,609)	2,787	23,932	699	4,661	2,752	3,393	3,273
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS - CONTINUED

Year ended December 31, 2021

	RIO DELL SCHOOL SAFETY IMPROVEMENT PROJECT	TRINIDAD BICYCLE AND PEDESTRIAN EDUC	MCKINLEYVILLE SCHOOL SAFETY ROUTES	HUMBOLDT BAY SLR	BBW OUTREACH	HCOE ENV LITERACY	MANILA PARK VISIONING	MCKINLEYVILLE OCEAN DRIVE WALKABILITY	MCKINLEYVILLE MULTIMODAL
	5055132	5055133	5056134	5056137	5056138	5056156	5056158	5056159	5056160
REVENUE									
Grant	\$ 15,673	\$ 1,150	\$ 5,205	\$ (449)	\$ 1,823	\$ 2,759	\$ 1,939	\$ -	\$ 14,485
Contributions	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	15,673	1,150	5,205	(449)	1,823	2,759	1,939	-	14,485
EXPENSES									
Personnel	12,335	920	3,508	46	1,443	2,045	1,529	30	11,430
Travel	67	-	101	-	-	-	-	-	20
Space	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	1,389	92	967	5	161	973	185	-	1,292
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	-	-
Other Consultants & Contractors	-	-	-	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	13,792	1,012	4,576	51	1,604	3,018	1,714	30	12,743
Administrative	1,881	138	629	8	219	107	263	-	1,742
Total Excess (Deficit) from Activites	-	-	-	(508)	-	(367)	(38)	(30)	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ (508)	\$ -	\$ (367)	\$ (38)	\$ (30)	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS - CONTINUED

Year ended December 31, 2021

	HCAOG RTP ASSISTANCE	NO SPECIFIC RSC	EXCESS REVENUE	HAF CORCORAN	HUMBOLDT BAY TRAIL FUND COMMITTEE	SISTERS OF ST. JOSEPH CBI COACHING	CALIFORNIA TROUT INC. MILL CREEK PLANNING	ST JOSEPH COMM. PARTNERSHIP FUND - SAMOA PENINSULA CBI	GULCH TO BAY
	5056162	6	600	61030	61033	6105317	6105318	6105319	630415
REVENUE									
Grant	\$ 35,690	\$ (15,869)	\$ 5,061	\$ 3,891	\$ 1,322	\$ 12,268	\$ 5,177	\$ 71,399	\$ 4,136
Contributions	-	10	-	3,227	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	35,690	(15,859)	5,061	7,117	1,322	12,268	5,177	71,399	4,136
EXPENSES									
Personnel	28,074	7,180	852	5,563	-	10,555	4,097	17,384	3,620
Travel	86	1,838	109	-	-	52	201	-	-
Space	-	7,610	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	3,607	(37,147)	3,536	649	1,212	772	579	200	1
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	132	-	-	-	-	-	-	50,005	-
Other Consultants & Contractors	-	536	565	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	31,899	(19,983)	5,061	6,211	1,212	11,378	4,877	67,588	3,621
Administrative	4,283	-	-	906	110	890	300	3,811	515
Total Excess (Deficit) from Activites	(492)	4,123	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ (492)	\$ 4,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS - CONTINUED

Year ended December 31, 2021

	SCIENCE IN REDWOODS 630417	ROUTE 2 PARKS 630418	NRS MISC A/R 646	STILLWATER INVASIVE PLANT REMOVAL 18/19 7240518	STILLWATER INVASIVE PLANT REMOVAL 19/20 7240520	STILLWATER HBPP ENVIRONMENTAL SUPPORT 2020 7240522	STILLWATER HBPP ENVIRONMENTAL SUPPORT 2021 7240528	SPARTINA 2020 7260123	PGE DMM SPARTINA 7260128
REVENUE									
Grant	\$ 6,830	\$ 511	\$ 16,714	\$ -	\$ -	\$ -	\$ 8,164	\$ 29,237	\$ 45,706
Contributions	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	6,830	511	16,714	-	-	-	8,164	29,237	45,706
EXPENSES									
Personnel	4,571	407	8,891	160	(238)	385	5,091	25,211	27,467
Travel	-	-	-	-	-	-	-	48	1,405
Space	-	-	-	-	-	-	119	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	1,437	43	4,577	13	78	345	1,866	(387)	9,961
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	1,240	-	-	-	110	-	-
Other Consultants & Contractors	-	-	-	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	6,008	450	14,708	173	(160)	730	7,185	24,872	38,832
Administrative	822	61	2,006	31	-	100	979	4,365	6,874
Total Excess (Deficit) from Activities	-	-	-	(204)	160	(830)	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ (204)	\$ 160	\$ (830)	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – NATURAL RESOURCES PROGRAMS - CONTINUED

Year ended December 31, 2021

	TRINIDAD RANCHERIA INVASIVES 7260130	FORTUNA INVASIVE PLANTS 7260132	S. HUMBOLDT PARK CONNECTIONS 7260134	ELK RIVER ESTUARY & TIDAL ENHANCEMENT PROJECT 7260135	ELK RIVER ESTUARY VEGETATION REMOVAL PROJECT 7260136	IMPROVE WATER QUALITY MAD RIVER WATERSHED 7260400	HENDERSON COMMUNITY GARDEN 728114	Bike Kitchen 728115	Total
REVENUE									
Grant	\$ 28,284	\$ 2,931	\$ 6,715	\$ 4,304	\$ 17,370	\$ 17,249	\$ (271)	\$ (486)	\$ 2,169,915
Contributions	-	-	-	-	-	-	744	4,157	8,138
Rents	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	2,175	10,888	13,063
Miscellaneous	-	-	-	-	-	-	365	-	365
Total Revenue	28,284	2,931	6,715	4,304	17,370	17,249	3,013	14,559	2,191,480
EXPENSES									
Personnel	17,218	2,178	5,609	3,228	10,018	12,742	461	6,074	695,481
Travel	952	45	88	-	-	-	-	-	20,715
Space	246	-	-	-	-	-	1,100	5,482	17,411
Equipment	-	-	-	-	-	-	-	-	-
Other Operating Cost	5,743	356	388	430	4,746	1,913	1,451	2,709	113,228
Interest	-	-	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	900	1,207,609
Other Consultants & Contractors	-	-	-	-	-	-	-	-	1,101
Direct Services	-	-	-	-	-	-	-	-	-
Total Exp before Admin	24,160	2,579	6,085	3,658	14,765	14,655	3,013	15,165	2,055,545
Administrative	4,124	352	630	646	2,605	2,594	-	(606)	135,935
Total Excess (Deficit) from Activites	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Net Excess (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – HOUSING PROPERTY MANAGEMENT PROGRAMS

Year ended December 31, 2021

	Program Support 700	G Street 924/926/934 706	SW Corner 9th & G St. 708	Total
REVENUE				
Grant	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-
Rents	-	5,700	12,926	18,626
Program Service Fees	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	-	5,700	12,926	18,626
EXPENSES				
Personnel	152	445	-	598
Travel	-	-	-	-
Space	59	(25,215)	(381)	(25,537)
Equipment	-	-	-	-
Other Operating Cost	1,126	6,764	875	8,764
Interest	-	1,580	-	1,580
Professional Fees	146	3,498	549	4,193
Other Consultants & Contractors	-	-	835	835
Direct Services	-	-	-	-
Total Exp before Admin	1,483	(12,928)	1,878	(9,566)
Administrative	-	-	-	-
Total Excess (Deficit) from Activities	(1,483)	18,628	11,048	28,192
Depreciation	-	5,599	8,202	13,802
Net Excess (Deficit)	\$ (1,483)	\$ 13,028	\$ 2,846	\$ 14,391

Redwood Community Action Agency, Inc.

SCHEDULE OF REVENUE AND EXPENSES – HOME PROPERTIES PROGRAMS

Year ended December 31, 2021

	Murray Rd McKinleyville 92-HOME-0027 3502009	9th St Apts. Fortuna 93-HOME-0062 3502109	Loni Drive Fortuna 94-HOME-0106 3502209	3rd Street Eureka 95-HOME-0160 3502309	C Street Eureka 95-HOME-0160 3502409	Total
REVENUE						
Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	-	-	-	-	-	-
Rents	179,617	147,882	112,046	54,714	72,473	566,732
Program Service Fees	-	-	-	-	-	-
Miscellaneous	1,444	3,929	2,206	2	230	7,811
Total Revenue	181,061	151,811	114,252	54,716	72,703	574,543
EXPENSES						
Personnel	27,369	25,575	18,286	13,127	17,532	101,889
Travel	-	26	26	-	-	52
Space	-	13,630	12,124	4,184	9,395	39,333
Equipment	-	-	-	-	-	-
Other Operating Cost	104,367	75,780	42,222	17,599	34,485	274,453
Interest	25,500	15,450	12,300	6,900	11,023	71,173
Professional Fees	3,016	1,250	3,285	1,250	1,250	10,051
Other Consultants & Contractors	-	-	-	-	-	-
Direct Services	-	-	-	-	-	-
Total Exp before Admin	160,252	131,711	88,243	43,060	73,685	496,951
Administrative	-	-	-	-	-	-
Total Excess (Deficit) from Activites	160,252	131,711	88,243	43,060	73,685	496,951
Depreciation	-	3,941	-	1,293	5,000	10,234
Net Excess (Deficit)	\$ 20,809	\$ 16,159	\$ 26,009	\$ 10,363	\$ (5,982)	\$ 67,358

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD

Year ended December 31, 2021

20C-6006

**HUMBOLDT AND MODOC DOE WEATHERIZATION
RSC'S 2115316 & 2115317**

	<u>1/1/2020</u> <u>12/31/2020</u>	<u>1/1/2021</u> <u>12/31/2021</u>	<u>Total</u> <u>Reported</u> <u>Expenses</u>	<u>CSD</u> <u>Budget</u>
Grant Revenue	\$ 50,790	\$ 72,183	\$ 122,973	\$ 250,000
Interest Revenue	-	-	-	-
Grant Receivable	-	-	-	-
Total Revenue	<u>50,790</u>	<u>72,183</u>	<u>122,973</u>	<u>250,000</u>
10-ADMINISTRATIVE COSTS				
Administrative Costs	2,376	5,297	7,674	14,184
Administrative Equipment (More than \$5,000)	-	-	-	-
Total Administrative Costs	<u>2,376</u>	<u>5,297</u>	<u>7,674</u>	<u>14,184</u>
20-TRAINING AND TECHNICAL ASSISTANCE				
Training and Technical Assistance	2,873	13,726	16,599	28,251
Out-of-State Travel	-	-	-	1,000
Total Training and Technical Assistance	<u>2,873</u>	<u>13,726</u>	<u>16,599</u>	<u>29,251</u>
PROGRAM COSTS SECTION 1				
Liability Insurance	2,204	4,520	6,724	8,000
Major Vehicle and Field Equipment (\$5,000 or greater)	-	-	-	-
Health and Safety Activities (From Section 165)	1,661	2,430	4,091	10,000
TOTAL PROGRAM COSTS SECTION 1	<u>3,865</u>	<u>6,950</u>	<u>10,814</u>	<u>18,000</u>
PROGRAM COSTS SECTION 2				
Intake	174	19	192	20,000
Outreach	108	12	120	12,500
Direct Program Activities	3,741	8,354	12,094	103,065
Minor Vehicle and Field Equip (Less than \$5000)	-	-	-	3,000
General Overhead Costs	2,783	8,240	11,023	26,000
Other Program Costs (From Section 250)	28,301	47,398	75,698	11,000
Client Education	69	8	77	8,000
Automation Supplemental	-	2,800	2,800	5,000
TOTAL PROGRAM COSTS SECTION 2	<u>35,176</u>	<u>66,830</u>	<u>102,006</u>	<u>188,565</u>
TOTAL PROGRAM COSTS	<u>39,040</u>	<u>73,780</u>	<u>112,820</u>	<u>206,565</u>
Total Costs Submitted to EARS	<u>44,289</u>	<u>92,803</u>	<u>137,093</u>	<u>250,000</u>
Recorded Cost to be Submitted in 2021	6,501	(6,501)	-	-
Recorded Cost to be Submitted in 2022	-	(14,120)	(14,120)	-
Total Recorded Cost	<u>\$ 50,790</u>	<u>\$ 72,183</u>	<u>\$ 122,973</u>	<u>-</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20B-2009

**415 HUMBOLDT AND MODOC LIHEAP EHA
420 HUMBOLDT AND MODOC LIHEAP ASSURANCE 16
RSC'S 22002013 & 22002014**

	10/1/2019 12/31/2019	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Reported Expenses	CSD Budget
Grant Revenue	\$ 124,955	\$ 913,820	\$ 35,292	\$ 1,074,067	\$ 748,571
Program Service Fees	-	-	-		-
Deferred Revenue	-	-	-		-
Prior Period Adjustment	-	-	-		-
Total Revenue	<u>124,955</u>	<u>913,820</u>	<u>35,292</u>	<u>1,074,067</u>	<u>748,571</u>
ASSURANCE 16 COSTS					
Assurance 16 Activities	9,344	125,228	132	134,704	134,704
ADMINISTRATIVE COSTS					
Administrative Cost Total	8,633	110,900	15,170	134,703	134,704
Total A-16/Administrative Costs	<u>17,977</u>	<u>236,128</u>	<u>15,302</u>	<u>269,407</u>	<u>269,408</u>
PROGRAM COSTS (ECIP AND HEAP)					
Intake	3,492	58,923	-	62,415	123,135
Outreach	2,182	36,824	-	39,007	76,959
Training and Technical Assistance	-	-	-	-	30,784
Total Program Costs	<u>5,674</u>	<u>95,747</u>	<u>-</u>	<u>101,422</u>	<u>230,878</u>
40-PROGRAM SERVICES & PROGRAM COSTS					
Program Services and Program Costs Total	72,331	613,751	17,157	703,238	573,781
TOTAL COSTS	<u>95,983</u>	<u>945,627</u>	<u>32,459</u>	<u>1,074,067</u>	<u>1,074,067</u>
Total Costs Submitted to EARS	<u>95,983</u>	<u>945,627</u>	<u>32,459</u>	<u>1,074,067</u>	
Recorded Cost to be Submitted in 2020	28,972	(28,972)		-	
Recorded Cost to be Submitted in 2021	-	(2,835)	2,835	-	
Rounding			(2)		
Total Recorded Cost	<u>\$ 124,955</u>	<u>\$ 913,820</u>	<u>\$ 35,292</u>	<u>\$ 1,074,067</u>	

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20B-2009

410 HUMBOLDT AND MODOC LIHEAP WEATHERIZATION

RSC'S 22002013 & 22002014

	10/1/2019 12/31/2019	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Audited Costs	CSD Budget
Grant Revenue	\$ 48,276	\$ 596,326	\$ 135,235	\$ 779,838	\$ 672,399
Deferred Revenue	-	-	-	-	-
Grant Receivable	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Revenue	48,276	596,326	135,235	779,838	672,399
WEATHERIZATION PROGRAM COSTS					
Intake	2,508	35,775	8,869	47,151	53,792
Outreach	1,568	22,358	5,542	29,468	33,620
Training and Technical Assistance	398	20,941	14,879	36,218	33,620
Total Weatherization Program Costs	4,474	79,074	29,290	112,837	121,032
WX PROGRAM ACTIVITIES AND PROGRAM COSTS					
WX Program Activities and Prog Costs Total	15,427	502,671	148,903	667,001	551,367
Total Weatherization Direct Program Costs	15,427	502,671	148,903	667,001	551,367
Total Costs Submitted to EARS	19,901	581,745	178,193	779,838	672,399
Recorded Cost to be Submitted in 2020	28,375	(28,375)			
Recorded Cost to be Submitted in 2021		42,957	(42,957)		
Rounding			(1)		
Total Recorded Cost	\$ 48,276	\$ 596,326	\$ 135,235	\$ 779,838	\$ 672,399

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

21D-5009
RSC'S 2200402
DAP

	<u>1/1/2020</u> <u>12/31/2020</u>	<u>1/1/2021</u> <u>12/31/2021</u>	<u>Total</u> <u>Reported</u> <u>Expenses</u>	<u>CSD</u> <u>Budget</u>
Grant Revenue	\$ 3,217	\$ 18,258	\$ 21,475	\$ 21,475
Program Service Fees	-	-	-	-
Deferred Revenue	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Revenue	<u><u>3,217</u></u>	<u><u>18,258</u></u>	<u><u>21,475</u></u>	<u><u>21,475</u></u>
ASSURANCE 16 COSTS				
Assurance 16 Activities	-	4,001	4,001	4,001
ADMINISTRATIVE COSTS				
Administrative Cost Total	107	3,894	4,001	4,001
Total A-16/Administrative Costs	<u>107</u>	<u>7,895</u>	<u>8,002</u>	<u>8,002</u>
PROGRAM COSTS (ECIP AND HEAP)				
Intake	-	5,510	5,510	5,761
Outreach	-	3,444	3,444	3,601
Training and Technical Assistance	-	-	-	1,535
Total Program Costs	<u>-</u>	<u>8,954</u>	<u>8,954</u>	<u>10,897</u>
40-PROGRAM SERVICES & PROGRAM COSTS				
Program Services and Program Costs Total	2,143	2,376	4,519	2,576
TOTAL COSTS	<u>2,250</u>	<u>19,225</u>	<u>21,475</u>	<u>21,475</u>
Total Costs Submitted to EARS	<u>2,250</u>	<u>19,225</u>	<u>21,475</u>	
Recorded Cost to be Submitted in 2021	966	(966)	-	
Recorded Cost to be Submitted in 2022			-	
Rounding	1	(1)		
Total Recorded Cost	<u><u>\$ 3,217</u></u>	<u><u>\$ 18,258</u></u>	<u><u>\$ 21,475</u></u>	

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20B-2558

415 HUMBOLDT AND MODOC CARES EHA

420 HUMBOLDT AND MODOC CARES ASSURANCE 16

RSC'S 22002020

	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Audited Costs	Total Reported Expenses	CSD Budget
Grant Revenue	\$ 120,263	\$ 112,309	\$ 232,572	\$ 232,572	\$ 232,571
Program Service Fees	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Revenue	120,263	112,309	232,572	232,572	232,571
ASSURANCE 16 COSTS					
Assurance 16 Activities	18,758	13,906	32,664	32,664	32,664
ADMINISTRATIVE COSTS					
Administrative Cost Total	10,499	19,889	30,388	30,388	30,388
Total A-16/Administrative Costs	29,258	33,794	63,052	63,052	63,052
PROGRAM COSTS (ECIP AND HEAP)					
Intake	12,285	25,018	37,303	37,303	39,699
Outreach	7,678	15,635	23,313	23,313	24,812
Training and Technical Assistance	-	-	-	-	9,925
Total Program Costs	19,963	40,653	60,616	60,616	74,436
Emergency Heating and Cooling	8,355	11,972	20,327	20,327	29,624
Business Continuation Costs		15,000	15,000	15,000	50,000
Program Services and Program Costs Total	59,579	13,996	73,575	73,575	14,459
TOTAL COSTS	117,155	115,416	232,571	232,571	231,571
Total Costs Submitted to EARS	117,155	115,416	232,571	232,571	
Recorded Cost to be Submitted in 2021	3,108	(3,108)	-		
Rounding		1			
Total Recorded Cost	\$ 120,263	\$ 112,309	\$ 232,571		

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20B-2558
410 HUMBOLDT AND MODOC LIHEAP WEATHERIZATION
RSCS 22002020

	<u>1/1/2020</u> <u>12/31/2020</u>	<u>1/1/2021</u> <u>12/31/2021</u>	<u>Total</u> <u>Audited</u> <u>Costs</u>	<u>Total</u> <u>Reported</u> <u>Expenses</u>	<u>CSD</u> <u>Budget</u>
Grant Revenue	\$ 9,594	\$ 8,492	\$ 18,086	\$ 18,086	\$ 18,086
Program Service Fees	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Revenue	<u><u>9,594</u></u>	<u><u>8,492</u></u>	<u><u>18,086</u></u>	<u><u>18,086</u></u>	<u><u>18,086</u></u>
PROGRAM COSTS					
Intake	-	1,447	1,447	1,447	39,699
Outreach	-	904	904	904	24,812
Training and Technical Assistance	-	-	-	-	9,925
WX PROGRAM ACTIVITIES AND PROGRAM COSTS					
WX Program Activities and Prog Costs Total	8,440	7,295	15,735	15,735	15,427
Total Weatherzation Direct Program Costs	<u>8,440</u>	<u>7,295</u>	<u>15,735</u>	<u>15,735</u>	<u>15,427</u>
Total Costs Submitted to EARS	<u><u>8,440</u></u>	<u><u>9,646</u></u>	<u><u>18,086</u></u>	<u><u>18,086</u></u>	<u><u>25,352</u></u>
Recorded Cost to be Submitted in 2021	1,154	(1,154)	-	-	
Total Recorded Cost	<u><u>\$ 9,594</u></u>	<u><u>\$ 8,492</u></u>	<u><u>\$ 18,086</u></u>	<u><u>\$ 18,086</u></u>	

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

HUMBOLDT

LIHEAP-Excess Revenue 11B-5748
415 DEL NORTE LIHEAP EHA
420 DEL NORTE LIHEAP ASSURANCE 16
RSC 22004111

Program Year	<u>1/1/15</u> <u>12/31/2015</u> <u>2015</u>	<u>1/1/16</u> <u>12/31/2016</u> <u>2016</u>	<u>1/1/2017</u> <u>12/31/2017</u> <u>2017</u>	<u>1/1/2018</u> <u>12/31/2018</u> <u>2018</u>	<u>1/1/2019</u> <u>12/31/2019</u> <u>2019</u>	<u>1/1/2020</u> <u>12/31/2020</u> <u>2020</u>	<u>1/1/2021</u> <u>12/31/2021</u> <u>2021</u>
Excess Revenue Earnings Balance	\$ 10,054	\$ 10,054	\$ 10,054	\$ 10,054	\$ 9,495	\$ 9,495	\$ 8,193
Program Income	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Income	<u>10,054</u>	<u>10,054</u>	<u>10,054</u>	<u>10,054</u>	<u>9,495</u>	<u>9,495</u>	<u>8,193</u>
Program Costs							
Actual Labor Cost	-	-	-	262	-	-	-
Actual Material Cost	-	-	-	297	-	1,302	8,193
Equipment	-	-	-	-	-	-	-
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>559</u>	<u>-</u>	<u>1,302</u>	<u>8,193</u>
Excess Revenue Earnings	<u>\$ 10,054</u>	<u>\$ 10,054</u>	<u>\$ 10,054</u>	<u>\$ 9,495</u>	<u>\$ 9,495</u>	<u>\$ 8,193</u>	<u>\$ -</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

21B-5009

**415 HUMBOLDT AND MODOC LIHEAP EHA
420 HUMBOLDT AND MODOC LIHEAP ASSURANCE 16
RSC'S 22002113 & 22002114**

	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Reported Expenses	CSD Budget
Grant Revenue	\$ 3,491	\$ 576,262	\$ 579,753	\$ 672,557
Program Service Fees	-	-	-	-
Deferred Revenue	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Revenue	<u>3,491</u>	<u>576,262</u>	<u>579,753</u>	<u>672,557</u>
ASSURANCE 16 COSTS				
Assurance 16 Activities	-	84,839	84,839	129,579
ADMINISTRATIVE COSTS				
Administrative Cost Total	-	78,978	78,978	123,396
Total A-16/Administrative Costs	-	<u>163,817</u>	<u>163,817</u>	<u>252,975</u>
PROGRAM COSTS (ECIP AND HEAP)				
Intake	-	32,725	32,725	112,979
Outreach	-	20,452	20,452	70,612
Training and Technical Assistance	-	1,226	1,226	28,245
Total Program Costs	-	<u>54,402</u>	<u>54,402</u>	<u>211,836</u>
40-PROGRAM SERVICES & PROGRAM COSTS				
Program Services and Program Costs Total	-	377,272	377,272	410,304
TOTAL COSTS	-	<u>595,491</u>	<u>595,491</u>	<u>875,115</u>
Total Costs Submitted to EARS	-	<u>595,491</u>	<u>595,491</u>	
Recorded Cost to be Submitted in 2021	3,491	(3,491)	-	
Recorded Cost to be Submitted in 2022		(15,738)	(15,738)	
Total Recorded Cost	<u>\$ 3,491</u>	<u>\$ 576,262</u>	<u>\$ 579,753</u>	

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

21B-5009

410 HUMBOLDT AND MODOC LIHEAP WEATHERIZATION

RSC'S 22002113 & 22002114

	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Reported Expenses	Total Audited Costs	CSD Budget
Grant Revenue	\$ 1,835	\$ 384,127	\$ 385,962	\$ 385,962	\$ 672,557
Deferred Revenue	-	-	-	-	-
Grant Receivable	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Revenue	<u>1,835</u>	<u>384,127</u>	<u>385,962</u>	<u>385,962</u>	<u>672,557</u>
WEATHERIZATION PROGRAM COSTS					
Intake	-	5,226	5,226	5,226	53,805
Outreach	-	3,266	3,266	3,266	33,628
Training and Technical Assistance	-	28,628	28,628	28,628	33,628
Total Weatherization Program Costs	-	<u>37,120</u>	<u>37,120</u>	<u>37,120</u>	<u>121,061</u>
WX PROGRAM ACTIVITIES AND PROGRAM COSTS					
WX Program Activities and Prog Costs Total	-	357,315	357,315	357,315	551,496
Total Weatherization Direct Program Costs	-	<u>357,315</u>	<u>357,315</u>	<u>357,315</u>	<u>551,496</u>
Total Costs Submitted to EARS	-	<u>394,435</u>	<u>394,435</u>	<u>394,435</u>	<u>672,557</u>
Recorded Cost to be Submitted in 2021	1,835	(1,835)	-	-	-
Recorded Cost to be Submitted in 2022	-	(8,473)	(8,473)	(8,473)	-
Total Recorded Cost	<u>\$ 1,835</u>	<u>\$ 384,127</u>	<u>\$ 385,963</u>	<u>\$ 385,962</u>	<u>\$ 672,557</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

21V-5558

415 HUMBOLDT AND MODOC LIHEAP EHA

RSC'S 22002125

	1/1/2021 12/31/2021	Total Reported Expenses	CSD Budget
Grant Revenue	\$ 260,101	\$ 260,101	\$ 260,101
Program Service Fees	-		-
Deferred Revenue	-		-
Prior Period Adjustment	-		-
Total Revenue	260,101	260,101	260,101
ASSURANCE 16 COSTS			
Assurance 16 Activities	14,782	14,782	66,991
ADMINISTRATIVE COSTS			
Administrative Cost Total	21,362	21,362	117,219
Total A-16/Administrative Costs	36,144	36,144	184,210
PROGRAM COSTS (ECIP AND HEAP)			
Intake	20,498	20,498	112,979
Outreach	20,043	20,043	70,612
Training and Technical Assistance	1,451	1,451	28,245
Automation Cost	6,000	6,000	
Total Program Costs	47,992	47,992	211,836
DIRECT SERVICE COSTS			
ECIP EHS	-	-	
Wood, Propane and Oil	102,250	102,250	
Sweets	1,846	1,846	
PSPS	-	104,096	
TOTAL DIRECT SERVICE COSTS	104,096		
PROGRAM SERVICES & PROGRAM COSTS			
Program Services and Program Costs Total	76,706	76,706	410,304
TOTAL COSTS	264,938	160,841	806,350
Total Costs Submitted to EARS	264,938	264,938	
Recorded Cost to be Submitted in 2022	(4,836)	(4,836)	
Total Recorded Cost	\$ 260,101	\$ 260,101	

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20F-3012

CSBG SALARIES ONLY FISCAL & PLANNING

RSC 2200823

	1/1/2020	1/1/2021	Total	CSD
	12/31/2020	12/31/2021	Audited	Budget
Grant Revenue	\$ 205,195	\$ 72,306	\$ 277,501	\$ 269,186
Interest Revenue	-	-	-	-
Grant Receivable	-	-	-	-
Total Revenue	205,195	72,306	277,501	269,186
10 - ADMINISTRATIVE COSTS				
Salaries and Wages	103,633	86,580	190,212	194,788
Fringe Benefits	49,494	37,794	87,289	82,713
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	-	-	-	-
Total Administrative Costs	153,127	124,374	277,501	277,501
20 - PROGRAM COSTS				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	-	-	-	-
Total Program Costs	-	-	-	-
Total Costs Submitted to EARS	153,127	124,374	277,501	277,501
Recorded Cost Submitted in 2021	52,068	(52,068)	-	-
Total Recorded Cost	\$ 205,195	\$ 72,306	\$ 277,501	\$ 277,501

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

**20F-3012
CSBG DISC
RSC 2200828**

	1/1/2021 12/31/2021	Total Audited	CSD Budget
Grant Revenue	\$ 32,000	\$ 32,000	\$ 32,000
Interest Revenue	-	-	-
Grant Receivable	-	-	-
Total Revenue	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
10 - ADMINISTRATIVE COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	-	-	-
Equipment	7,000	7,000	7,000
Out-of-State Travel	-	-	-
Contract/Consultant Services	25,000	25,000	25,000
Other Costs	-	-	-
Total Administrative Costs	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
20 - PROGRAM COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	-	-	-
Equipment	-	-	-
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	-
Other Costs	-	-	-
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs Submitted to EARS	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Recorded Cost Submitted in 2021	-	-	-
Total Recorded Cost	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

21F-4012

CSBG SALARIES ONLY

RSC 2200830

	1/1/2021 12/31/2021	Total Audited	CSD Budget
Grant Revenue	\$ 143,158	\$ 143,158	\$ 32,000
Interest Revenue	-	-	-
Grant Receivable	-	-	-
Total Revenue	<u>143,158</u>	<u>143,158</u>	<u>32,000</u>
10 - ADMINISTRATIVE COSTS			
Salaries and Wages	97,321	97,321	-
Fringe Benefits	45,836	45,836	-
Operating Expenses	-	-	-
Equipment	-	-	7,000
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	25,000
Other Costs	-	-	-
Total Administrative Costs	<u>143,158</u>	<u>143,158</u>	<u>32,000</u>
20 - PROGRAM COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	-	-	-
Equipment	-	-	-
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	-
Other Costs	-	-	-
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs Submitted to EARS	<u>143,158</u>	<u>143,158</u>	<u>32,000</u>
Recorded Cost Submitted in 2021	-	-	-
Total Recorded Cost	<u>\$ 143,158</u>	<u>\$ 143,158</u>	<u>\$ 32,000</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

**21F-4413
CSBG DISC
RSC 2200832**

	<u>1/1/2021</u> <u>12/31/2021</u>	<u>Total</u> <u>Audited</u>	<u>CSD</u> <u>Budget</u>
Grant Revenue	\$ 28,250	\$ 28,250	\$ 32,000
Interest Revenue	-	-	-
Grant Receivable	-	-	-
Total Revenue	<u>28,250</u>	<u>28,250</u>	<u>32,000</u>
10 - ADMINISTRATIVE COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	25,800	25,800	-
Equipment	-	-	7,000
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	25,000
Other Costs	-	-	-
Total Administrative Costs	<u>25,800</u>	<u>25,800</u>	<u>32,000</u>
20 - PROGRAM COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	-	-	-
Equipment	-	-	-
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	-
Other Costs	-	-	-
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Costs Submitted to EARS	<u>25,800</u>	<u>25,800</u>	<u>32,000</u>
Recorded Cost Submitted in 2022	2,450	-	-
Total Recorded Cost	<u>\$ 28,250</u>	<u>\$ 25,800</u>	<u>\$ 32,000</u>

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

20F-3651

CSBG CARES

RSC 2200902

	1/1/2020 12/31/2020	1/1/2021 12/31/2021	Total Audited	CSD Budget
Grant Revenue	\$ 19,303	\$ 263,261	\$ 282,564	\$ -
Interest Revenue	-	-	-	-
Grant Receivable	-	-	-	-
Total Revenue	19,303	263,261	282,564	-
10 - ADMINISTRATIVE COSTS				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	-	-	-	-
Total Administrative Costs	-	-	-	-
20 - PROGRAM COSTS				
Salaries and Wages	-	12,073	12,073	12,258
Fringe Benefits	-	1,423	1,423	2,852
Operating Expenses	-	58,064	58,064	106,235
Equipment	2,100	111,843	113,943	145,000
Out-of-State Travel	-	-	-	-
Contract/Consultant Services	17,203	78,858	96,061	110,000
Other Costs	-	-	-	-
Total Program Costs	19,303	262,261	281,564	376,345
Total Costs Submitted to EARS	19,303	262,261	281,564	376,345
Recorded Cost Submitted in 2022	-	1,000	-	-
Total Recorded Cost	\$ 19,303	\$ 263,261	\$ 281,564	\$ 376,345

Redwood Community Action Agency, Inc.

SUPPLEMENTAL CONTRACT INFORMATION FOR CSD - CONTINUED

Year ended December 31, 2021

**20F-3651
CSBG CARES
RSC 2200912**

	1/1/2021 12/31/2021	Total Audited	CSD Budget
Grant Revenue	\$ 33,156	\$ 33,156	\$ -
Interest Revenue	-	-	-
Grant Receivable	-	-	-
Total Revenue	33,156	33,156	-
10 - ADMINISTRATIVE COSTS			
Salaries and Wages	-	-	-
Fringe Benefits	-	-	-
Operating Expenses	-	-	-
Equipment	-	-	-
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	-
Other Costs	-	-	-
Total Administrative Costs	-	-	-
20 - PROGRAM COSTS			
Salaries and Wages	-	-	12,258
Fringe Benefits	-	-	2,852
Operating Expenses	-	-	106,235
Equipment	33,156	33,156	145,000
Out-of-State Travel	-	-	-
Contract/Consultant Services	-	-	110,000
Other Costs	-	-	-
Total Program Costs	33,156	33,156	376,345
Total Costs Submitted to EARS	33,156	33,156	376,345
Recorded Cost Submitted in 2022	-	-	-
Total Recorded Cost	\$ 33,156	\$ 33,156	\$ 376,345

Redwood Community Action Agency, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture:</u>			
Direct Funding:			
Emergency Food and Shelter Program	97.024	N/A	\$ 35,341
Subtotal - U.S. Department of Agriculture:			<u>35,341</u>
<u>U.S. Department of Energy:</u>			
Pass-Through Program From:			
State of California:			
Low Income Home Energy Weatherization	81.042	20C-6006	72,184
Subtotal - U.S. Department of Energy:			<u>72,184</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Pass-Through Program From:			
California Department of Housing and Community Development:			
HOME Program Loans:			
Ninth Street, Fortuna	14.239	N/A	515,000
Murray Road, McKinleyville	14.239	N/A	850,000
Loni Drive, Fortuna	14.239	N/A	410,000
829 C Street, Eureka	14.239	N/A	317,432
1528 Third Street, Eureka	14.239	N/A	230,000
Subtotal: U.S. Department of Housing and Urban Development			<u>2,322,432</u>
<u>U.S. Department of Health & Human Services:</u>			
Direct Funding:			
Street Outreach	93.557	90YO2418	139,164
Runaway & Homeless Youth - Basic Center	93.623	90CY7117-01-00	210,268
Runaway & Homeless Youth - Basic Center	93.623	90CY7117-01-C3	26,210
Runaway & Homeless Youth - Launch Pad	93.623	90CX7371-01-00	150
Subtotal - U.S. Dept. of Health & Human Services:			<u>375,792</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards.

Redwood Community Action Agency, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED

Year ended December 31, 2021

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Number</u>	<u>Federal Expenditures</u>
Pass-Through Program From:			
State of California:			
Low Income Home Energy Assistance Program	93.568	20B-2009	168,918
Low Income Home Energy Assistance Program	93.568	20B-2009	1,609
Low Income Home Energy Assistance Program	93.568	20U-2558	120,802
Low Income Home Energy Assistance Program	93.568	21B-5009	842,674
Low Income Home Energy Assistance Program	93.568	21B-5009	117,715
Low Income Home Energy Assistance Program	93.568	21V-5558	260,101
Low Income Home Energy Assistance Program	93.568	20D-1009	18,258
Excess Revenue	93.568	11B-5748	8,193
Community Services Block Grants	93.569	20F-3012	72,306
Community Services Block Grants - Discretionary	93.569	20F-3012	32,000
Community Services Block Grants	93.569	21F-4012	143,158
Community Services Block Grants - Discretionary	93.569	21F-4413	28,250
Community Services Block Grants - Discretionary	93.569	20-F3651	263,261
Community Services Block Grants - Discretionary	93.569	20-F3651	33,156
Subtotal - State of California:			2,110,401
TOTAL:			\$ 4,916,150

See Independent Auditor's Report and Notes to Schedule of Expenditures of Federal Awards.

Redwood Community Action Agency, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Redwood Community Action Agency, Inc. under programs of the federal government for the year ended December 31, 2021.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Redwood Community Action Agency, Inc., it is not intended to and does not present Redwood Community Action Agency, Inc.'s financial position, changes in net assets, or cash flows.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b) Redwood Community Action Agency, Inc. has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.
- c) The outstanding balance of loan and loan guarantee programs at December 31, 2021 with continuing compliance requirements which are reported as federal expenditures on the accompanying schedule of expenditures of federal awards was \$2,322,432.



INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors of
Redwood Community Action Agency, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Redwood Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2021 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 10, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Redwood Community Action Agency, Inc.’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Redwood Community Action Agency, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Redwood Community Action Agency, Inc.’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Redwood Community Action Agency, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Redwood Community Action Agency, Inc.'s internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Tidwell Group, LLC

Columbus, Ohio
November 10, 2022



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

Board of Directors of
Redwood Community Action Agency, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Redwood Community Action Agency, Inc.’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Redwood Community Action Agency, Inc.’s major federal programs for the year ended December 31, 2021. Redwood Community Action Agency, Inc.’s major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Redwood Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts applicable to Redwood Community Action Agency, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Redwood Community Action Agency, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Redwood Community Action Agency, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Redwood Community Action Agency, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Tidwell Group, LLC

Columbus, Ohio
November 10, 2022

Redwood Community Action Agency, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2021

Financial Statements

Type of auditor's report issued:	<u>unmodified</u>		
Internal control over financial reporting:			
Material weakness identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiency identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

Federal Awards

Type of auditor's report issued on compliance for major programs:	<u>unmodified</u>		
Internal control over financial reporting:			
Material weakness identified?	<u> </u> Yes	<u> X </u> No	
Significant deficiency identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> No	
Any audit findings disclosed that are required to be reported in accordance with CFR Section 200.516(a)?	<u> </u> Yes	<u> X </u> No	

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$750,000</u>
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Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> X </u> No
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Redwood Community Action Agency, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended December 31, 2021

Financial Statements Findings

None noted.

Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards.

Prior Year Findings

None noted.