

**COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**

**REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION**

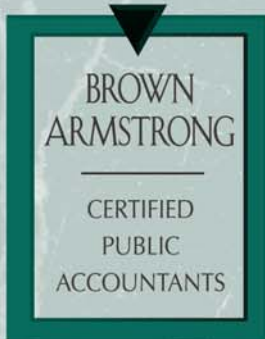
**FOR THE YEAR ENDED
JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
 AND ADDITIONAL INFORMATION
 JUNE 30, 2018**

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of
Madera County, Inc.
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2018, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. The financial statements of the Agency, as of June 30, 2017, were audited by other auditors. Those auditors expressed an unmodified opinion on those financial statements in their report dated December 14, 2017.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers

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internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency, as of June 30, 2018, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statement of activities and the supplemental reporting requirements found on pages 24 through 71 are 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 (CFR) 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2018, on our consideration of the Agency, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

The financial statements of the Agency, as of June 30, 2017, were audited by other auditors. Those auditors expressed an unmodified opinion on those financial statements in their report dated December 14, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 13, 2018

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

<u>ASSETS</u>	Unrestricted	Temporarily Restricted	Total	
			2018	2017
CURRENT ASSETS				
Cash and Cash Equivalents (Note 1)	\$ 2,015,309	\$ -	\$ 2,015,309	\$ 1,852,757
Grants Receivable	1,684,528	-	1,684,528	2,150,382
Accounts Receivable	39,530	-	39,530	22,602
Food and Custodial Supply Inventory	23,516	-	23,516	21,281
Prepaid Expenses	173,271	-	173,271	40,662
TOTAL CURRENT ASSETS	3,936,154	-	3,936,154	4,087,684
PROPERTY AND EQUIPMENT, Net (Note 4)	1,702,739	-	1,702,739	2,006,686
DEPOSITS	126,428	-	126,428	120,604
TOTAL ASSETS	\$ 5,765,321	\$ -	\$ 5,765,321	\$ 6,214,974
 <u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES				
Current Portion of Capital Leases (Note 7)	\$ 1,380	\$ -	\$ 1,380	\$ 5,250
Current Portion of Note Payable (Note 8)	8,999	-	8,999	8,437
Accounts Payable and Accrued Expenses	3,259,366	-	3,259,366	3,383,349
Due to Funder	58	-	58	22,761
California Department of Education Reserves	23,100	-	23,100	22,113
Deferred Income	62,537	-	62,537	60,360
TOTAL CURRENT LIABILITIES	3,355,440	-	3,355,440	3,502,270
OBLIGATIONS UNDER CAPITAL LEASES (Note 7)	-	-	-	1,751
NOTE PAYABLE (Note 8)	840	-	840	9,852
NET ASSETS (Note 2)				
Unrestricted	241,011	-	241,011	251,634
Unrestricted, Designated	560,000	-	560,000	560,000
Property and Equipment	1,608,030	-	1,608,030	1,889,467
	2,409,041	-	2,409,041	2,701,101
TOTAL LIABILITIES AND NET ASSETS	\$ 5,765,321	\$ -	\$ 5,765,321	\$ 6,214,974

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

	Unrestricted	Temporarily Restricted	Total	
			2018	2017
REVENUE, GAINS, AND OTHER SUPPORT				
Grant Income - Federal	\$ 18,935,709	\$ -	\$ 18,935,709	\$ 17,490,079
Grant Income - State	5,271,831	-	5,271,831	6,058,093
Grant Income - Local Govt	320,977	-	320,977	314,011
Grant and Contract Income - Other	20,000	-	20,000	48,735
Inkind Donations (Note 10)	2,613,647	-	2,613,647	2,378,365
Donations	34,014	-	34,014	79,698
Rental Income	23,892	-	23,892	21,901
Parent Fees	133,632	-	133,632	198,806
Investment Income				
Interest	1,452	-	1,452	1,664
Other Income	86,846	-	86,846	13,995
Net Assets Released from Restrictions (Note 3)				
Satisfaction of Program Restrictions	-	-	-	-
Expiration of Time Restrictions	-	-	-	-
Total Revenue, Gains, and Other Support	27,442,000	-	27,442,000	26,605,347
EXPENSES AND LOSSES				
Corporate	1,918,253	-	1,918,253	1,849,476
CSBG	297,294	-	297,294	333,340
Regional Head Start	5,519,510	-	5,519,510	4,544,795
Migrant Programs	10,155,813	-	10,155,813	10,724,424
Child Care Programs	7,388,269	-	7,388,269	6,392,566
Emergency Food and Shelter	1,099,910	-	1,099,910	1,671,636
Energy Program	850,273	-	850,273	1,054,033
Senior Services	311,209	-	311,209	281,520
Other Programs	1,826,581	-	1,826,581	1,563,073
Eliminations	(1,914,489)	-	(1,914,489)	(1,845,094)
Total Expenses and Losses	27,452,623	-	27,452,623	26,569,769
CHANGE IN NET ASSETS	(10,623)	-	(10,623)	35,578
ADJUSTMENTS TO NET ASSETS				
Net Additions to Restricted Net Assets	23,175	-	23,175	83,377
Net Adjustments for Financing	8,450	-	8,450	7,923
Depreciation and Deductions to Restricted Net Assets	(313,062)	-	(313,062)	(281,785)
NET ASSETS, Beginning of the Year	2,701,101	-	2,701,101	2,856,008
NET ASSETS, End of the Year	\$ 2,409,041	\$ -	\$ 2,409,041	\$ 2,701,101

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

	Total All Funds	
	2018	2017
Cash Flows From Operating Activities		
Change in net assets	\$ (10,623)	\$ 35,578
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation, net of amount charged to Net Assets (Note 4)	14,059	14,772
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	465,854	(361,210)
Accounts receivable	(16,928)	(1,896)
Food and custodial supply inventory	(2,235)	7,411
Prepaid expenses	(132,609)	1,123
Deposits	(5,824)	7,434
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(123,983)	89,586
Funds held for others	-	(128)
Due to funder	(22,703)	(369,942)
CDE reserve	987	8,098
Deferred revenue	2,177	(464,479)
	168,172	(1,033,653)
Net cash provided by operating activities		
Cash Flows From Investing Activities		
Net disposal (purchase) of property and equipment	281,437	(83,377)
Less changes to property and equipment charged to net assets	(281,437)	83,377
	-	-
Net cash provided by investing activities		
Cash Flows From Financing Activities		
Payments on capital lease	(5,620)	(10,578)
Payments on note	(8,450)	(7,923)
Less additions charged directly to restricted net assets	8,450	7,923
	(5,620)	(10,578)
Net cash (used in) financing activities		
Net increase in cash and cash equivalents	162,552	(1,044,231)
Cash and cash equivalents:		
Beginning	1,852,757	2,896,988
Ending	\$ 2,015,309	\$ 1,852,757
NON-CASH ACTIVITIES		
Interest expense	\$ 414	\$ 2,637
Inkind services	\$ 2,613,647	\$ 2,378,365

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Community Action Partnership of Madera County, Inc., (the Agency) was founded as a nonprofit public benefit corporation in December of 1965 as Madera County Action Committee, Inc. The Agency legally changed its name to Madera County Community Action Agency Inc. in April of 1999 and finally to Community Action Partnership of Madera County, Inc. in April of 2006. The Agency was organized for the purpose of directing available public and private resources for a coordinated effort in the prevention of poverty and the circumstances that perpetuate it. The Agency is primarily funded through federal, state and local governmental units.

Major Programs

Head Start: The head start program provides early education and services for low income children and families in Madera and Mariposa Counties. Services include child care, medical/dental screening, meals for children, mental health and disability services, and health and nutrition education.

Migrant Programs: The migrant programs provide early education and other services to low income children and families of migrant workers in Fresno and Madera Counties. Services include child care, medical/dental screening, meals for children, mental health and disability services, and health and nutrition education.

Child Care Programs: The child care programs provide child care and referral services for low income families. Other services provided include nutrition for children enrolled with family day care providers, educational and learning materials, and CPR and first aid classes to providers.

Other major programs of the Agency include *Victim Services* such as domestic violence and sexual assault programs and *Community Services* such as emergency food and shelter program, energy assistance and senior services.

Basis of Accounting

The accounting records of the Agency are maintained on the accrual basis.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. Fund accounting is the procedures by which resources for the various programs are classified for accounting and reporting according to the activities and objectives specified by donors, grantors, officials, and governing boards. Separate accounts are maintained for each fund.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net assets, and revenue and expenses for the reporting period. Actual results could differ from those estimates.

Fair Values of Financial Instruments

The following methods and assumptions were used to estimate the fair value of financial instruments:

Cash and Cash Equivalents: The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value.

Grants Receivable and Deferred Revenue: The carrying amounts of grants receivable and deferred revenue in the balance sheet approximates fair value.

Notes Payable and Lease Obligations: The carrying value of the Agency's debt approximates fair value because of the variable of market interest rates.

Concentration of Credit Risk

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of uninsured cash balances. The Agency places its cash deposits with high-credit, quality financial institutions. At times, balances in the Agency's accounts may exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. The Agency has an agreement with West America Bank, which requires the bank to collateralize all deposits in excess of the first \$250,000 in demand deposits. An independent third party holds assets pledged as collateral by the bank under this agreement.

Concentration of Revenue Sources

During the year ended June 30, 2018, the Agency had four major revenue sources that together accounted for approximately 73% of the total revenue of the Agency. The major revenue sources include the Agency's Head Start Program, their two Migrant Head Start Programs and the California Department of Education grants included within the Child Care programs.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

Cash and Cash Equivalents

Cash is defined as cash on demand deposit accounts as well as cash on hand. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and investments so near their maturity that the risk of changes in value due to changes in interest rates is negligible. These are generally investments with maturity dates within three months of their acquisition date. Not included as cash equivalents are funds restricted as to their use, regardless of liquidity or the maturity dates of investments.

Prepaid Expenses

Prepaid expense balances are calculated and adjusted at year-end to properly charge funds in the period benefited.

Property and Equipment

The Agency reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent of explicit donor stipulations about how those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the long-lived assets are placed in service.

The Agency capitalizes all asset purchases of \$5,000 or more, except where a grantor may impose a different threshold. The Agency records purchased property and equipment at cost on the date received.

Property and equipment purchased in connection with the restricted funds are expensed during the grant period. These purchases are also capitalized in the equipment fund, and depreciated over their useful lives. Depreciation is shown as a reduction to the restricted net asset account. Retirements are reflected as decreases to the furniture and equipment account, with a corresponding reduction in restricted net assets. Title to those assets vests with the Agency subject to any restrictions or limitations placed on it by the specific original funding source.

As further discussed in Note 4, property and equipment not purchased with grant funds are depreciated by the straight-line method over the estimated useful lives of the respective assets.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Vacation and Sick Leave Policy

Vacation benefits are accrued on a monthly basis. Employees may accumulate up to a maximum of 35 days (280 hours) of vacation. Benefits cease to accrue until the employee's accumulated hours drop below 279.

For full-time, regular and limited term employees, sick leave accrues at the rate of one day per month. Sick leave can be accumulated without limit. Part-time employees accrue sick leave on a pro-rated basis based on the number of hours worked.

Revenue Recognition

Contributions and unconditional grants are recognized as support and revenues when they are received or unconditionally pledged. These contributions and gifts are shown as restricted support and revenues if they are subject to time or donor restrictions. Temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions when a stipulated time restriction ends, purpose restriction is accomplished, or both. However, temporarily restricted contributions and grants are reported as unrestricted support and revenues if the restriction is met in the same year that the gift is received.

Conditional contributions are not recorded as support and revenues until the conditions are met. Payments classified as exchange transactions (reciprocal transfers between two entities in which goods and services of equal value is exchanged) are not recorded as other support and revenue until allowable expenditures are incurred.

Allocation of Expense

The costs of operating the various programs and other activities have been summarized on a functional basis in the combining statement of activities. As further discussed in Note 13, certain costs have been allocated among the programs benefited based upon the Agency's cost allocation plan.

Income Taxes

The Agency is exempt from Federal and State income tax under Section 501(c)(3) of the Internal Revenue Code, and Section 23701 (d) of the State of California Revenue and Taxation Code.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Income Taxes (Continued)

Accounting principles generally accepted in the United States of America provide accounting and guidance about positions taken by an Agency in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by the Agency in its federal and state exempt Agency tax returns are more likely than not to be sustained upon examination. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Summarized Information for 2017

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

NOTE 2 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are part of the net assets of the Agency resulting from contributions and other inflows of assets whose use by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Agency pursuant to those stipulations. At June 30, 2018, the Agency had no temporarily restricted net assets.

NOTE 3 – NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net Assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. For the year ended June 30, 2018, there were no net assets released from donor restrictions.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2018, consisted of the following:

	<u>Cost/Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Buildings	\$ 4,364,110	\$ 2,976,022	\$ 1,388,088
Building Improvements	72,460	65,837	6,623
Vehicles	900,771	843,234	57,537
Equipment	948,986	846,029	102,957
Land	59,005	-	59,005
Land Improvements	180,370	91,841	88,529
	<u>\$ 6,525,702</u>	<u>\$ 4,822,963</u>	<u>\$ 1,702,739</u>

Total unrestricted depreciation expense for the year ended June 30, 2018, was \$14,059 as indicated in Note 1, depreciation expense that was charged as a reduction in the Restricted Net Assets account was \$281,437.

NOTE 5 – LINE OF CREDIT

The Agency has an unsecured, bank line of credit in the amount of \$200,000, with a maturity date of January 31, 2019. The line of credit's interest rate currently varies with the bank's index rate. At June 30, 2018, the interest rate was 7%. As of June 30, 2018, there is no balance due on the line of credit.

NOTE 6 – STATE CHILD DEVELOPMENT RESERVES

Child development contractors with the California Department of Education (CDE) are allowed, with prior approval, to maintain a reserve account from earned but unexpended child development contract funds.

Transfers from a reserve account are considered restricted income for child development programs, but may be applied to any of the contracts that are eligible to contribute to that particular program type. The Agency maintains reserve accounts where the funds are deposited in an interest bearing account.

The balance for the reserve account at June 30, 2018, totaled \$23,100, which is recorded as an asset in the cash account. Also, upon termination of child development contracts with CDE, the Agency would have to return the reserve funds to CDE. As such, the offsetting balance of \$23,100 is recorded as a liability in the Agency's financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 7 – OBLIGATIONS UNDER CAPITAL LEASES

At June 30, 2018, obligations under capital leases consisted of the following:

The Agency holds copiers under a capital lease agreement, with principal and interest due in monthly installments of \$468. Lease matures in September 2018.	\$ 1,380
	1,380
Less current portion	1,380
	\$ -

NOTE 8 – NOTE PAYABLE

At June 30, 2018, the note payable balance consisted of the following:

Note payable, secured by deed of trust with interest of 6.46% and principal due in monthly installments of \$781 through August 10, 2019.	\$ 9,839
	9,839
Less current portion	8,999
	\$ 840

Future principal maturities on the note payable are as follows:

Year Ending June 30,	
2019	\$ 8,999
2020	840
Total future principal payments	\$ 9,839

NOTE 9 – NUTRITION PROGRAMS

The contractor had a nutrition agreement with CDE for Child and Adult Care Food Programs, as reported in the Schedule of Expenditures of Federal and State Awards. No nutrition schedules are included in this audit because the audit is not a program-specific nutrition audit, and no program findings or adjustments were calculated with this audit.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 10 – DONATED MATERIALS AND SERVICES

Donated materials and services (In-kind) are reflected as contributions in the accompanying statements at their fair market value. A donation is allowable as In-kind under accounting principles generally accepted in the United States of America and grant funding terms and conditions if such materials or services would have been purchased if not provided by donation or if the service required specialized skills and are provided by individuals possessing such specialized skills. The types of in-kind donated to the Agency include volunteer services and supplies. The total in-kind contributions for the year ended June 30, 2018, were \$2,612,159.

NOTE 11 – DEFINED CONTRIBUTION PLAN

The Agency maintains a defined contributory retirement plan (the Plan) available for its employees which allows participants to make tax deferred investment contributions. The plan qualifies under the provisions of Section 403 (b) of the Internal Revenue Code of 1954, as amended. Total cash contributions made by the Agency to the Plan for the year ended June 30, 2018, were \$508,190.

NOTE 12 – RELATED PARTY TRANSACTIONS

In accordance with state and local laws, the Madera County Board of Supervisors maintains an oversight role with the Agency. Additionally, the Agency's executive director is an employee of the County. The County also has executed contracts with the Agency to provide various services to the community. The Agency's management and the Board of Directors (the Board) believe that all transactions with the County were made in the ordinary course of business on substantially the same terms as those prevailing at the time for comparable transactions with other agencies.

NOTE 13 – COST ALLOCATION PLAN

The Agency updates its cost allocation plans annually or more frequently when there is a need due to changes in program enrollment or other cost drivers. The Cost Allocation plan is reviewed by the Agency's auditors for compliance with applicable laws and regulations. The Agency obtains approval of the cost allocation plan from its Board and the indirect cost rate is approved annually by the U.S. Department of Health and Human Services. Its written cost allocation plan is on file in the Agency's main accounting office. The Agency applies several methods for allocating costs:

Direct Costs. Costs identified 100 percent to a specific program are charged directly to that program.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 13 – COST ALLOCATION PLAN (Continued)

Shared Direct Costs. Costs identified to specific multiple programs or activities are shared between the programs benefitting.

- Payroll costs are allocated using individual time sheets that report the actual time spent by employees in each program each day. Administrative and fiscal staff whose time benefits all programs have their payroll charged to the administrative cost pool. Head Start program managers allocate their time between head start and migrant head start based upon child enrollment.
- Rent and associated utilities, maintenance and insurance are allocated using the square footage of building space occupied by each program, according to the floor plans and/or room measurements.
- Training costs for staff members are allocated to programs in proportion to the actual time employees spent working in those programs.
- IT and computer related expenses are allocated to the programs in proportion to the number of computers in use or assigned to each program.

Indirect Costs. Costs that benefit the operations of the entire Agency, which cannot be identified to specific programs or activities, are allocated according to an indirect cost allocation plan. The Agency follows the Simplified Allocation Method for indirect costs as described in the Uniform Guidance. During the year ended June 30, 2018, the federally approved indirect cost rate was 9.1%. When certain funding sources have a maximum allowable indirect rate that is lower than the Agency's federally approved indirect rate, then unrestricted sources of income are utilized to cover the cost deficit.

NOTE 14 – EMPLOYMENT AGREEMENTS

The Agency's full-time and regular part-time Regional/Migrant/Seasonal Head Start employees are members of the Service Employees International Union, Local 521. The collective bargaining agreement with this Union will continue through June 30, 2020.

NOTE 15 – SUBCONTRACT AGREEMENT

The Agency entered into multiple agreements as a subcontractor to operate their Migrant Head Start Programs and their State Migrant programs for the year ended June 30, 2018. These subcontracts are included in the schedule of expenditures of federal and state awards. In addition the State Migrant programs are also included in the supplemental reporting requirements of the CDE in this audit report.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 16 – COMMITMENTS AND CONTINGENCY

Commitments

The Agency leases various office and facility space. In addition, the Agency has entered into multiple lease agreements for equipment such as copiers, postage machines and dishwashers. Future obligations on non-cancelable leases are as follows:

<u>Year Ending June 30,</u>	<u>Facility Leases</u>	<u>Equipment Leases</u>	<u>Total Commitments</u>
2019	\$ 652,373	\$ 104,371	\$ 756,744
2020	466,199	65,203	531,402
2021	399,558	8,995	408,553
2022	392,357	6,216	398,573
2023	385,757	2,604	388,361
Thereafter	<u>1,570,061</u>	<u>456</u>	<u>1,570,517</u>
	<u>\$ 3,866,305</u>	<u>\$ 187,845</u>	<u>\$ 4,054,150</u>

Total rent expense of facilities for the year ended June 30, 2018, was \$711,519. Total rent expense for equipment was \$100,920.

Contingency

Grant awards require the fulfillment of certain conditions as set forth in the instruments of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Agency deems this contingency remote since by accepting the grants and their terms it has accommodated the objectives of the Agency to the provisions of the grants. The Agency's management is of the opinion that the Agency has complied with the terms of all grants.

NOTE 17 – SUBSEQUENT EVENTS

The Agency has evaluated their financial position and activities from the June 30, 2018, year end of this report through December 13, 2018, which is the date that the financial statements were available to be issued. No material subsequent event items that required recognition or disclosure were identified.

ADDITIONAL INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
U.S. Department of Health & Human Services:								
Regional Head Start-Madera Co.: 6/1/18-5/31/19	93.600	09CH9950/04	\$ 4,349,807	\$ -	\$ 4,349,807	\$ 106,605	\$ -	\$ 106,605
Regional Head Start-Madera Co.: 6/1/17-5/31/18	93.600	09CH9950/03	4,349,807	-	4,349,807	4,245,061	-	4,245,061
<u>Pass-Through Program From:</u>								
<u>Stanislaus County Office of Education:</u>								
Madera Migrant Head Start: 3/1/18-2/28/19	93.600	90CM9801/05	4,714,846	-	4,714,846	995,288	-	995,288
Madera Migrant Head Start: 3/1/17-2/28/18	93.600	90CM9801/04	4,453,846	-	4,453,846	3,232,780	-	3,232,780
<u>Comm. Action Partnership of San Luis Obispo Co. Inc.</u>								
Fresno Migrant Head Start: 9/1/17-8/31/18	93.600	90CM9821/03	4,441,805	-	4,441,805	3,237,401	-	3,237,401
Fresno Migrant Head Start: 9/1/16-8/31/17	93.600	90CM9821/02	4,652,822	-	4,652,822	1,408,605	-	1,408,605
Fresno Migrant Early Head Start: 3/1/17-8/31/18	93.600	90HM00001/01	443,393	-	443,393	303,568	-	303,568
Subtotal Head Start			<u>27,406,326</u>	<u>-</u>	<u>27,406,326</u>	<u>13,529,308</u>	<u>-</u>	<u>13,529,308</u>
<u>California Dept. of Comm. Services & Development:</u>								
CSBG: 1/1/18-5/31/19	93.569	18F-5023	282,285	-	282,285	100,855	-	100,855
CSBG: 1/1/17-12/31/17	93.569	17F-2023	277,728	-	277,728	184,825	-	184,825
CSBG Discretionary Initiative: 6/1/18-5/31/19	93.569	18F-5023	35,000	-	35,000	11,614	-	11,614
LIHEAP: 10/1/17-12/31/18	93.568	18B-4019	402,901	-	402,901	150,058	-	150,058
LIHEAP contract provided to Subrecipient	93.568	18B-4019	355,841	-	355,841	186,335	-	186,335
LIHEAP: 10/1/16-12/31/18	93.568	17B-3019	1,020,657	-	1,020,657	199,352	-	199,352
LIHEAP contract provided to Subrecipient	93.568	17B-3019	424,777	-	424,777	113,772	-	113,772
LIHEAP: 1/1/16-3/31/18	93.568	16B-4019	875,427	-	875,427	-	-	-
LIHEAP contract provided to Subrecipient	93.568	16B-4019	335,837	-	335,837	-	-	-
<u>Fresno Co Economic Opportunity Commission:</u>								
LIWP: 2/1/15-3/31/18	--	N/A	-	59,800	59,800	-	-	-
LIWP contract provided to Subrecipient	--	N/A	-	1,285,700	1,285,700	-	79,169	79,169
<u>California Department of Education:</u>								
Alternative Payment	93.596	CAPP-7034	1,261,778	948,597	2,210,375	1,260,913	948,134	2,209,047
Alternative Payment - Stage 2	93.575	C2AP-7032	606,440	1,836,601	2,443,041	606,440	1,830,077	2,436,517
Alternative Payment - Stage 3	93.575	C3AP-7031	497,594	266,915	764,509	497,594	259,975	757,569
	93.596	C3AP-7031	14,456	-	14,456	14,456	-	14,456
Child Care Initiative Project	93.575	CCIP-7032	26,000	2,503	28,503	26,000	2,503	28,503
CCDF Health & Safety	93.575	CHST-7032	4,702	-	4,702	4,702	-	4,702
Resource & Referral	93.575	CRRP-7032	28,196	158,890	187,086	28,196	158,890	187,086
<u>Pass-Through Program From:</u>								
<u>County of Stanislaus:</u>								
State Migrant	--	CMIG-7017	-	658,139	658,139	-	658,139	658,139
Migrant Specialized Services	--	CMSS-7017	-	110,287	110,287	-	110,287	110,287
<u>Pass-Through Program From:</u>								
<u>Fresno County Office of Education (COE)</u>								
Fresno COE - Quality Rating	--	N/A	-	21,000	21,000	-	14,298	14,298
Subtotal CCDF Cluster Program			<u>2,439,166</u>	<u>4,002,932</u>	<u>6,442,098</u>	<u>2,438,301</u>	<u>3,982,303</u>	<u>6,420,604</u>
<u>California Office of Emergency Services:</u>								
Comprehensive Shelter: 10/01/17-9/30/18	93.671	DV17 09 1245	145,000	-	145,000	145,000	-	145,000
<u>County of Madera-</u>								
Senior Meals	93.045	18-1455	80,000	-	80,000	80,000	-	80,000
<i>Total U.S. Department of Health & Human Services -</i>			<u>34,080,945</u>	<u>5,348,432</u>	<u>39,429,377</u>	<u>17,139,420</u>	<u>4,061,472</u>	<u>21,200,892</u>
U.S. Department of Agriculture:								
<u>Pass-Through Program From:</u>								
<u>California Department of Education-</u>								
Child Care Food Program - Centers 10/1/17-9/30/18	10.558	20-1361-0J	542,419	-	542,419	321,670	-	321,670
Child Care Food Program - Centers 10/1/16-9/30/17	10.558	20-1361-0J	583,642	-	583,642	166,376	-	166,376
<i>Total U.S. Department of Agriculture -</i>			<u>1,126,061</u>	<u>-</u>	<u>1,126,061</u>	<u>488,046</u>	<u>-</u>	<u>488,046</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018**

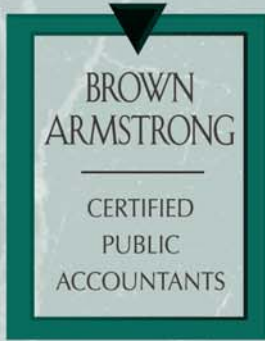
Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
U.S. Department of Justice								
<u>Pass-Through Program From:</u>								
<u>California Office of Emergency Services:</u>								
Transitional Housing Program: 7/1/16 - 12/31/19	16.575	XH 16 01 1245	\$ 430,900	\$ -	\$ 430,900	\$ 162,890	\$ -	\$ 162,890
Rape & Sexual Assault Program - 10/1/17 - 9/30/18	16.575	RC17 31 1245	253,342	23,014	276,356	219,950	15,204	235,154
Rape & Sexual Assault Program - 9/1/16 - 9/30/17	16.575	RC16 30 1245	264,706	36,110	300,816	45,476	14,335	59,811
Victim Witness: 10/1/17-9/30/18	16.575	VW17 31 0200	250,270	50,334	300,604	209,171	34,856	244,027
Victim Witness: 7/1/16-9/30/17	16.575	VW16 30 0200	304,852	106,348	411,200	146,725	21,865	168,590
Advocacy and Outreach Program: 4/1/2017-9/30/18	16.575	UV16 02 1245	211,406	-	211,406	101,637	-	101,637
Comprehensive Shelter: 10/01/17-9/30/18	16.575	DV17 09 1245	135,252	203,128	338,380	81,888	129,365	211,253
Comprehensive Shelter: 7/1/16-9/30/17	16.575	DV16 08 1245	255,268	201,980	457,248	99,517	-	99,517
<u>Pass-Through Program From:</u>								
<u>Children's Advocacy Centers of California</u>	16.758	4-MADE-CA-SA-17	7,000	-	7,000	7,000	-	7,000
<u>Pass-Through Program From:</u>								
<u>California Coalition Against Sexual Assault</u>								
CA Immigration Legal Assistance - 10/1/16-9/30/19	16.524	2016 WLAX 0043	71,250	-	71,250	7,028	-	7,028
<i>Total U.S. Department of Justice -</i>			<u>2,184,246</u>	<u>620,914</u>	<u>2,805,160</u>	<u>1,081,282</u>	<u>215,625</u>	<u>1,296,907</u>
U.S. Department of Housing & Urban Development								
Perm. Support. Housing - Shunammite Place - 10/31/18	14.235	CA0772L9T141608	191,177	-	191,177	126,698	-	126,698
Perm. Support. Housing - Shunammite Place - 10/31/17	14.235	CA0772L9T141507	191,177	-	191,177	67,587	-	67,587
<u>Pass-Through Program From:</u>								
<u>City of Madera:</u>								
Community Devevelopment Block Grant	14.218	N/A	16,950	-	16,950	16,950	-	16,950
<i>Total U.S. Department of Housing & Urban Development -</i>			<u>399,304</u>	<u>-</u>	<u>399,304</u>	<u>211,235</u>	<u>-</u>	<u>211,235</u>
Federal Emergency Management Agency								
<u>Pass-Through Program From:</u>								
<u>United Way FEMA Board</u>								
Emerg Food & Shelter-FEMA: 2018	97.024	Phase 35	2,002	-	2,002	1,971	-	1,971
Emerg Food & Shelter-FEMA: 2017	97.024	Phase 34	18,937	-	18,937	13,755	-	13,755
<i>Total Federal Emergency Management Agency-</i>			<u>20,939</u>	<u>-</u>	<u>20,939</u>	<u>15,726</u>	<u>-</u>	<u>15,726</u>
California Office of Emergency Services								
Emergency Tank Water Continuation: 7/01/17 - 6/30/19	--	039-90701	-	1,190,808	1,190,808	-	756,500	756,500
<i>Total CA Office Emergency Services</i>			<u>-</u>	<u>1,190,808</u>	<u>1,190,808</u>	<u>-</u>	<u>756,500</u>	<u>756,500</u>
California Dept. of Water Resources								
CAA Interim Emergency Drinking Water: 6/30/19	--	D1711005	-	117,905	117,905	-	18,577	18,577
<u>Pass-Through Program From:</u>								
Assoc. of CA Community & Energy Services: 6/30/19	--	N/A	-	129,412	129,412	-	129,786	129,786
<i>Total CA Dept. of Water Resource</i>			<u>-</u>	<u>247,317</u>	<u>247,317</u>	<u>-</u>	<u>148,363</u>	<u>148,363</u>
California Dept. of Health Care Services								
<u>Pass-Through County of Madera:</u>								
Mental Health Services Act	--	N/A	-	89,871	89,871	-	89,871	89,871
Total Federal and State Awards			\$ 37,811,495	\$ 7,557,142	\$ 45,368,637	\$ 18,935,709	\$ 5,271,831	\$ 24,207,540

Note 1. Basis of Presentation:

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the Agency, and is presented on the accrual basis of accounting. The Federal 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)*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. De Minimis Cost Rate:

The Agency did not use the 10% de minimis cost rate within their financial statements.



BROWN ARMSTRONG

Certified Public Accountants

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

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Board of Directors
Community Action Partnership of
Madera County, Inc.
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2018, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

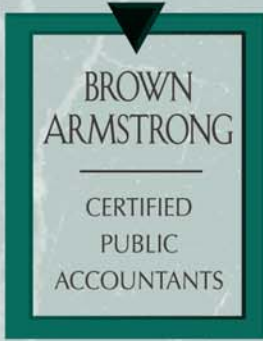
Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 13, 2018



BROWN ARMSTRONG

Certified Public Accountants

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

Board of Directors
Community Action Partnership of
Madera County, Inc.
Madera, California

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Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Madera County, Inc.'s (the Agency's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2018. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal

program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Agency, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

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

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

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

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 13, 2018

FINANCIAL STATEMENTS BY OPERATING PROGRAMS

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

	Unrestricted Programs	Temporarily Restricted Programs							Total All Funds		
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food and Shelter	Energy Program	Senior Services	Other Programs	2018	2017
ASSETS											
CURRENT ASSETS											
Cash and Cash Equivalents	\$ 2,015,159	\$ -	\$ -	\$ 100	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 2,015,309	\$ 1,852,757
Grants Receivable	-	11,614	180,048	203,551	344,855	231,157	264,795	92,831	355,677	1,684,528	2,150,382
Accounts Receivable	11,521	-	6,074	14,973	3,007	-	2,503	1,015	437	39,530	22,602
Due to/(from) Other Funds	(465,627)	52,255	18,458	314,958	262,731	(158,598)	59,886	(78,383)	(5,680)	-	-
Food Inventory	8,026	-	-	-	15,490	-	-	-	-	23,516	21,281
Prepaid Expenses	158,444	-	500	6,608	3,157	-	351	-	4,211	173,271	40,662
Total Current Assets	1,727,523	63,869	205,080	540,190	629,290	72,559	327,535	15,463	354,645	3,936,154	4,087,684
PROPERTY AND EQUIPMENT	1,702,739	-	-	-	-	-	-	-	-	1,702,739	2,006,686
DEPOSITS	107,758	-	1,780	7,590	-	3,600	-	-	5,700	126,428	120,604
TOTAL ASSETS	\$ 3,538,020	\$ 63,869	\$ 206,860	\$ 547,780	\$ 629,290	\$ 76,159	\$ 327,535	\$ 15,463	\$ 360,345	\$ 5,765,321	\$ 6,214,974
LIABILITIES AND NET ASSETS											
CURRENT LIABILITIES											
Current Portion of Capital Leases	\$ 1,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ 5,250
Current Portion of Note Payable	8,999	-	-	-	-	-	-	-	-	8,999	8,437
Accounts Payable and Accrued Expenses	1,418,152	17,126	206,860	546,566	597,050	71,932	273,300	13,351	115,029	3,259,366	3,383,349
Due to Funder	-	-	-	-	58	-	-	-	-	58	22,761
CDE Reserve	-	-	-	-	23,100	-	-	-	-	23,100	22,113
Deferred Revenue	-	46,743	-	1,214	8,030	3,839	-	2,112	599	62,537	60,360
Total Current Liabilities	1,428,531	63,869	206,860	547,780	628,238	75,771	273,300	15,463	115,628	3,355,440	3,502,270
OBLIGATIONS UNDER CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	1,751
NOTES PAYABLE	840	-	-	-	-	-	-	-	-	840	9,852
TOTAL LIABILITIES	1,429,371	63,869	206,860	547,780	628,238	75,771	273,300	15,463	115,628	3,356,280	3,513,873
NET ASSETS:											
Unrestricted	150,619	-	-	-	1,052	388	54,235	-	34,717	241,011	251,634
Unrestricted, Board Designated	350,000	-	-	-	-	-	-	-	210,000	560,000	560,000
Property and Equipment	1,608,030	-	-	-	-	-	-	-	-	1,608,030	1,889,467
	<u>2,108,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,052</u>	<u>388</u>	<u>54,235</u>	<u>-</u>	<u>244,717</u>	<u>2,409,041</u>	<u>2,701,101</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 3,538,020	\$ 63,869	\$ 206,860	\$ 547,780	\$ 629,290	\$ 76,159	\$ 327,535	\$ 15,463	\$ 360,345	\$ 5,765,321	\$ 6,214,974

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 COMBINING STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2018
 (WITH COMPARATIVE TOTALS FOR 2017)**

	Unrestricted Programs	Temporarily Restricted Programs								Total All Funds		
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg.Food Shelter	Energy Programs	Senior Services	Other Programs	Eliminations	2018	2017
REVENUE												
Grant Income- Federal	\$ -	\$ 297,294	\$ 4,351,666	\$ 8,874,074	\$ 3,229,915	\$ 210,011	\$ 649,517	\$ 80,000	\$ 1,243,232	\$ -	\$ 18,935,709	\$ 17,490,079
Grant Income- State	-	-	-	-	3,982,303	860,028	208,955	-	220,545	-	5,271,831	6,058,093
Grant Income- Local Government	-	-	-	-	-	-	-	175,167	145,810	-	320,977	314,011
Grant and Contract Income- Other	-	-	-	-	-	-	-	-	20,000	-	20,000	48,735
In-Kind Contributions	-	-	1,163,458	1,267,451	33,850	-	-	33,528	115,360	-	2,613,647	2,378,365
Donations	10,200	-	100	1,400	-	300	-	13,801	8,213	-	34,014	76,094
Rental Income	-	-	3,500	-	-	20,392	-	-	-	-	23,892	21,901
Parent Fees	-	-	-	-	133,632	-	-	-	-	-	133,632	198,807
Interest Income	1,189	-	-	-	263	-	-	-	-	-	1,452	1,489
Cost Reimbursements	1,914,489	-	-	-	-	-	-	-	-	(1,914,489)	-	-
Other Income	2,604	-	786	12,888	8,306	672	-	8,713	52,877	-	86,846	16,091
TOTAL REVENUE	1,928,482	297,294	5,519,510	10,155,813	7,388,269	1,091,403	858,472	311,209	1,806,037	(1,914,489)	27,442,000	26,605,347
EXPENSES												
Salaries and Wages	1,155,221	152,567	2,354,029	4,767,427	927,008	104,501	190,464	132,580	888,049	-	10,671,846	9,869,403
Payroll Taxes	93,611	6,203	216,264	436,224	81,234	8,971	16,743	13,957	79,547	-	952,754	885,631
Employee Benefits	167,315	54,045	502,412	1,025,802	201,178	29,067	34,129	25,893	146,797	-	2,186,638	2,056,877
Direct Assistance	-	3,552	-	-	4,623,011	762,393	32,205	-	9,828	-	5,430,989	5,446,666
Medical Expenses	365	1,463	2,125	3,908	288	-	301	1,296	750	-	10,496	7,981
Consultants & Contractual	59,025	12,457	55,996	134,873	145,816	26,227	485,844	30	53,440	-	973,708	1,098,830
Materials and Supplies	108,010	2,111	299,848	704,563	534,257	22,844	22,859	10,430	126,065	-	1,830,987	2,035,051
Travel and Training	57,918	17,239	56,412	116,170	33,076	1,268	3,569	1,541	15,633	-	302,826	359,983
Repairs and Maintenance	4,330	548	13,001	23,910	6,780	575	1,756	927	3,295	-	55,122	78,754
Interest Expense	-	-	-	414	-	-	-	-	-	-	414	1,683
Vehicle Expense	3,700	46	29,317	103,316	6,489	61	83	25,299	15,320	-	183,631	175,567
Rent	102,135	31,828	130,383	168,793	51,616	83,802	15,310	19,940	107,712	-	711,519	652,316
Occupancy	56,445	9,289	203,279	367,302	45,352	29,419	3,422	10,806	57,596	-	782,910	844,608
Insurance	38,440	-	3,366	5,399	579	15	-	217	2,765	-	50,781	48,209
Postage and Printing	5,790	866	8,028	38,524	14,943	1,635	3,268	797	5,295	-	79,146	93,702
Telephone	22,020	379	56,083	66,506	11,933	3,191	3,144	8,183	31,103	-	202,542	198,637
Rentals	9,577	133	25,765	36,901	18,307	964	1,827	1,055	6,391	-	100,920	83,463
Capital Purchases	-	-	3,107	57,004	11,946	9,555	-	-	9,374	-	90,986	92,750
Indirect Costs	-	-	363,083	735,496	600,589	15,077	33,949	23,161	143,134	(1,914,489)	-	-
Other Expenses	32,624	4,568	33,554	83,498	40,017	345	1,400	1,569	9,127	-	206,702	146,511
Depreciation	1,727	-	-	12,332	-	-	-	-	-	-	14,059	14,772
In-Kind Expenditures	-	-	1,163,458	1,267,451	33,850	-	-	33,528	115,360	-	2,613,647	2,378,365
TOTAL EXPENSES	1,918,253	297,294	5,519,510	10,155,813	7,388,269	1,099,910	850,273	311,209	1,826,581	(1,914,489)	27,452,623	26,569,769
CHANGE IN NET ASSETS	\$ 10,229	\$ -	\$ -	\$ -	\$ -	\$ (8,507)	\$ 8,199	\$ -	\$ (20,544)	\$ -	\$ (10,623)	\$ 35,578

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
COMMUNITY SERVICES BLOCK GRANT PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

	Community Services Block Grant			Total
	17F-5023	18F-5023	CSBG	
			DISCRETIONARY INITIATIVE: 18F-5023	
	7/1/2017 - 12/31/2017	1/1/2018 - 6/30/2018	1/1/2018 - 6/30/2018	
REVENUE				
Grant Income - Federal	\$ 184,825	\$ 100,855	\$ 11,614	\$ 297,294
TOTAL REVENUES	184,825	100,855	11,614	297,294
EXPENSES				
Salaries and Wages	90,689	61,878	-	152,567
Payroll Taxes	3,001	3,202	-	6,203
Employee Benefits	33,279	20,766	-	54,045
Direct Assistance	3,458	94	-	3,552
Medical Expenses	1,463	-	-	1,463
Consultants & Contractual	6,917	3,800	1,740	12,457
Materials and Supplies	2,039	61	11	2,111
Travel and Training	13,678	3,561	-	17,239
Repairs and Maintenance	1	547	-	548
Vehicle Expense	12	34	-	46
Rent	20,917	4,604	6,307	31,828
Occupancy	8,042	818	429	9,289
Postage and Printing	482	384	-	866
Telephone	133	119	127	379
Rentals	1	132	-	133
Other Expenses	713	855	3,000	4,568
TOTAL EXPENSES	184,825	100,855	11,614	297,294
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
HEAD START PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

	Madera Head Start and Early Head Start		Total All Funds
	09CH9950/03-01	09CH9950/04-01	
	7/1/2017 - 5/31/2018	6/01/2018 - 6/30/2018	
REVENUE			
Grant Income- Federal	\$ 4,245,061	\$ 106,605	\$ 4,351,666
Grant Income- State	-	-	-
Grant Income- Local Govt.	-	-	-
Grant Income- Other	-	-	-
In-Kind Contributions	1,144,040	19,418	1,163,458
Donations	100	-	100
Rental Income	3,500	-	3,500
Other Income	786	-	786
TOTAL REVENUES	5,393,487	126,023	5,519,510
EXPENSES			
Salaries and Wages	2,306,364	47,665	2,354,029
Payroll Taxes	212,756	3,508	216,264
Employee Benefits	492,437	9,975	502,412
Medical Expenses	2,125	-	2,125
Consultants & Contractual	55,346	650	55,996
Materials and Supplies	291,501	8,347	299,848
Travel and Training	55,204	1,208	56,412
Repairs and Maintenance	12,636	365	13,001
Vehicle Expense	26,868	2,449	29,317
Rent	121,483	8,900	130,383
Occupancy	194,047	9,232	203,279
Insurance	3,232	134	3,366
Postage and Printing	7,715	313	8,028
Telephone	55,714	369	56,083
Rentals	23,732	2,033	25,765
Capital Purchases	3,107	-	3,107
Indirect Costs	354,186	8,897	363,083
Other Expenses	30,994	2,560	33,554
In-Kind Expenditures	1,144,040	19,418	1,163,458
TOTAL EXPENSES	5,393,487	126,023	5,519,510
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
MIGRANT PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

	Madera Migrant Head Start		Fresno Migrant Head Start		Total All Funds
	90CM9801/4	90CM9801/5	90CM9821/02	90CM9821/03	
	7/1/2017 - 2/29/2018	3/1/2018 - 6/30/2018	7/1/2017 - 8/31/2017	9/1/2017- 6/30/2018	
REVENUE					
Grant Income- Federal	\$ 3,232,780	\$ 995,288	\$ 1,408,605	\$ 3,237,401	\$ 8,874,074
Grant Income- State	-	-	-	-	-
Grant Income- Local Govt.	-	-	-	-	-
Grant Income- Other	-	-	-	-	-
In-Kind Contributions	652,153	86,315	231,235	297,748	1,267,451
Donations	-	-	700	700	1,400
Other Income	1,750	11,138	-	-	12,888
TOTAL REVENUES	3,886,683	1,092,741	1,640,540	3,535,849	10,155,813
EXPENSES					
Salaries and Wages	1,713,455	566,106	783,200	1,704,666	4,767,427
Payroll Taxes	161,339	42,761	68,503	163,621	436,224
Employee Benefits	414,921	119,903	145,401	345,577	1,025,802
Medical Expenses	847	1,057	-	2,004	3,908
Consultants & Contractual	52,910	18,048	33,986	29,929	134,873
Materials and Supplies	272,025	57,242	144,515	230,781	704,563
Travel and Training	10,102	12,894	9,531	83,643	116,170
Repairs and Maintenance	5,221	1,046	4,231	13,412	23,910
Interest Expense	-	-	147	267	414
Vehicle Expense	23,270	8,388	19,713	51,945	103,316
Rent	53,714	31,056	16,116	67,907	168,793
Occupancy	135,189	40,370	33,794	157,949	367,302
Insurance	1,659	705	900	2,135	5,399
Postage and Printing	1,594	1,439	12,133	23,358	38,524
Telephone	7,041	10,382	(4,173)	53,256	66,506
Rentals	15,673	7,171	4,448	9,609	36,901
Capital Purchases	56,332	-	4,324	(3,652)	57,004
Indirect Costs	265,030	83,946	117,006	269,514	735,496
Other Expenses	44,208	3,912	13,475	21,903	83,498
Depreciation	-	-	2,055	10,277	12,332
In-Kind Expenditures	652,153	86,315	231,235	297,748	1,267,451
TOTAL EXPENSES	3,886,683	1,092,741	1,640,540	3,535,849	10,155,813
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CHILD CARE PROGRAMS – PAGE 1
FOR THE YEAR ENDED JUNE 30, 2018**

	Center-Based Programs					
	Stanislaus State Migrant Basic CMIG-7017	Stanislaus Specialized Services CMSS-7017	Stanislaus Start-up Close-Down CMIG-7017	Migrant Seasonal EHS Child Care Partnership	Fresno COE One-time	Subtotal Child Care Page 1
REVENUE						
Grant Income- Federal	\$ -	\$ -	\$ -	\$ 303,568	\$ -	\$ 303,568
Grant Income- State	559,418	110,287	98,721	-	14,298	782,724
Grant Income- Local Govt.	-	-	-	-	-	-
Grant Income- Other	-	-	-	-	-	-
In-Kind Contributions	-	-	-	33,850	-	33,850
TOTAL REVENUE	559,418	110,287	98,721	337,418	14,298	1,120,142
EXPENSES						
Salaries and Wages	312,848	76,207	59,485	46,473	-	495,013
Payroll Taxes	28,468	6,887	4,624	4,086	-	44,065
Employee Benefits	81,507	13,472	9,208	10,037	-	114,224
Medical Expenses	288	-	-	-	-	288
Consultants & Contractual	7,742	-	-	135,790	1,050	144,582
Materials and Supplies	32,938	3,495	17,040	53,962	907	108,342
Travel and Training	152	-	-	14,473	-	14,625
Repairs and Maintenance	2,787	-	-	-	-	2,787
Vehicle Expense	3,040	-	-	93	-	3,133
Rent	666	853	-	1,647	-	3,166
Occupancy	21,812	152	-	4,026	199	26,189
Insurance	564	-	-	-	-	564
Postage and Printing	346	7	130	7,485	-	7,968
Telephone	2,308	4	-	-	-	2,312
Rentals	2,503	-	-	-	-	2,503
Capital Purchases	-	-	-	-	11,946	11,946
Indirect Costs	46,661	9,199	8,234	25,321	196	89,611
Other Expenses	14,788	11	-	175	-	14,974
In-Kind Expenditures	-	-	-	33,850	-	33,850
TOTAL EXPENSES	559,418	110,287	98,721	337,418	14,298	1,120,142
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CHILD CARE PROGRAMS – PAGE 2
FOR THE YEAR ENDED JUNE 30, 2018**

	Resource & Referral Programs			Subtotal Child Care Page 2
	Resource & Referral CRRP-7032	Child Care Initiative Project CCIP-7032	CCDF Health & Safety CHST-7032	
REVENUE				
Grant Income- Federal	\$ 28,196	\$ 26,000	\$ 4,702	\$ 58,898
Grant Income- State	158,890	2,503	-	161,393
Grant Income- Local Govt.	-	-	-	-
Grant Income- Other	-	-	-	-
Interest Income	7	-	-	7
Other Income	3,300	5,006	-	8,306
TOTAL REVENUE	190,393	33,509	4,702	228,604
EXPENSES				
Salaries and Wages	89,943	14,393	-	104,336
Payroll Taxes	7,339	1,175	-	8,514
Employee Benefits	14,749	2,161	-	16,910
Consultants & Contractual	-	1,234	-	1,234
Materials and Supplies	13,684	5,199	487	19,370
Travel and Training	5,258	5,283	-	10,541
Repairs and Maintenance	59	125	-	184
Vehicle Expense	88	4	-	92
Rent	20,079	714	-	20,793
Occupancy	6,226	127	-	6,353
Insurance	15	-	-	15
Postage and Printing	1,514	96	-	1,610
Telephone	4,182	419	-	4,601
Rentals	452	137	-	589
Indirect Costs	15,881	2,377	392	18,650
Other Expenses	10,924	65	3,823	14,812
TOTAL EXPENSES	190,393	33,509	4,702	228,604
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CHILD CARE PROGRAMS – PAGE 3
FOR THE YEAR ENDED JUNE 30, 2018

	Alternative Payment Programs			Child Care Food Program 20-NP-CS- 1361-OJ	Subtotal Child Care Page 1	Subtotal Child Care Page 2	Total All Child Care Funds
	Alternative Payment CAPP-7034	Alternative Payment Stage 2 C2AP-7032	Alternative Payment Stage 3 C3AP-7031				
REVENUE							
Grant Income- Federal	\$ 1,260,913	\$ 606,440	\$ 512,050	\$ 488,046	\$ 303,568	\$ 58,898	\$ 3,229,915
Grant Income- State	948,134	1,830,077	259,975	-	782,724	161,393	3,982,303
Grant Income- Local Govt.	-	-	-	-	-	-	-
Grant Income- Other	-	-	-	-	-	-	-
In-Kind Contributions	-	-	-	-	33,850	-	33,850
Parent Fees	71,891	25,137	36,604	-	-	-	133,632
Interest Income	114	108	34	-	-	7	263
Other Income	-	-	-	-	-	8,306	8,306
TOTAL REVENUE	2,281,052	2,461,762	808,663	488,046	1,120,142	228,604	7,388,269
EXPENSES							
Salaries and Wages	124,388	130,016	41,309	31,946	495,013	104,336	927,008
Payroll Taxes	10,862	11,306	3,818	2,669	44,065	8,514	81,234
Employee Benefits	25,201	27,150	8,266	9,427	114,224	16,910	201,178
Direct Assistance	1,894,207	2,047,894	680,910	-	-	-	4,623,011
Medical Expenses	-	-	-	-	288	-	288
Consultants & Contractual	-	-	-	-	144,582	1,234	145,816
Materials and Supplies	9,487	8,675	1,551	386,832	108,342	19,370	534,257
Travel and Training	2,882	4,289	739	-	14,625	10,541	33,076
Repairs and Maintenance	1,087	1,100	300	1,322	2,787	184	6,780
Vehicle Expense	236	177	46	2,805	3,133	92	6,489
Rent	12,232	12,140	3,285	-	3,166	20,793	51,616
Occupancy	5,692	5,137	1,081	900	26,189	6,353	45,352
Insurance	-	-	-	-	564	15	579
Postage and Printing	2,356	2,363	646	-	7,968	1,610	14,943
Telephone	1,986	2,362	672	-	2,312	4,601	11,933
Rentals	1,573	1,588	437	11,617	2,503	589	18,307
Capital Purchases	-	-	-	-	11,946	-	11,946
Indirect Costs	184,265	203,238	64,397	40,428	89,611	18,650	600,589
Other Expenses	4,598	4,327	1,206	100	14,974	14,812	40,017
In-Kind Expenditures	-	-	-	-	33,850	-	33,850
TOTAL EXPENSES	2,281,052	2,461,762	808,663	488,046	1,120,142	228,604	7,388,269
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
EMERGENCY FOOD AND SHELTER PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

	Department of Housing & Urban Development Shunammite Place								
	CA0772L9T141507	CA0772L9T141608	FEMA	Madera Co. Behavioral Health	CA Water Tank Continuation	CA Drinking Water Assistance WRCB	Heffernan Foundation	Total All Funds	
REVENUE									
Grant Income- Federal	\$ 67,587	\$ 126,698	\$ 15,726	\$ -	\$ -	\$ -	\$ -	\$ 210,011	
Grant Income- State	-	-	-	84,951	756,500	18,577	-	860,028	
Grant Income- Local Govt.	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	300	300	
Rental Income	4,909	10,335	-	1,076	-	-	4,072	20,392	
Other Income	-	672	-	-	-	-	-	672	
TOTAL REVENUES	72,496	137,705	15,726	86,027	756,500	18,577	4,372	1,091,403	
EXPENSES									
Salaries and Wages	24,503	55,047	2,537	10,371	8,318	3,725	-	104,501	
Payroll Taxes	1,840	5,084	226	852	650	319	-	8,971	
Employee Benefits	7,391	17,087	293	1,898	1,613	785	-	29,067	
Direct Assistance	1,361	173	12,216	-	736,409	11,813	421	762,393	
Consultants & Contractual	-	1,995	-	23,025	-	-	1,207	26,227	
Materials and Supplies	10,852	3,131	6	6,838	485	27	1,505	22,844	
Travel and Training	79	171	-	995	10	-	13	1,268	
Repairs and Maintenance	145	130	20	47	209	24	-	575	
Vehicle Expense	21	31	-	9	-	-	-	61	
Rent	22,800	46,142	-	8,950	1,204	206	4,500	83,802	
Occupancy	2,658	5,981	-	16,171	110	23	4,476	29,419	
Insurance	5	10	-	-	-	-	-	15	
Postage and Printing	-	-	175	26	1,410	24	-	1,635	
Telephone	734	2,260	-	-	131	66	-	3,191	
Rentals	107	463	13	58	310	13	-	964	
Capital Purchases	-	-	-	9,555	-	-	-	9,555	
Indirect Costs	-	-	-	7,175	5,595	1,550	757	15,077	
Other Expenses	-	-	240	57	46	2	-	345	
TOTAL EXPENSES	72,496	137,705	15,726	86,027	756,500	18,577	12,879	1,099,910	
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,507)	\$ (8,507)	

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
ENERGY PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

Department of Community Service & Development						
	LIHEAP 16B-4019	LIHEAP 17B-3019	LIHEAP 18B-4019	LIWP-Solar Fresno Co. EOC	Water Energy Greenhouse Gas Reduction	Total
REVENUE						
Grant Income- Federal	\$ -	\$ 313,124	\$ 336,393	\$ -	\$ -	\$ 649,517
Grant Income- State	-	-	-	79,169	129,786	208,955
TOTAL REVENUES	-	313,124	336,393	79,169	129,786	858,472
EXPENSES						
Salaries and Wages	146	113,553	76,576	-	189	190,464
Payroll Taxes	10	10,228	6,490	-	15	16,743
Employee Benefits	55	21,016	13,041	-	17	34,129
Direct Assistance	(211)	16,786	15,630	-	-	32,205
Medical Expenses	-	-	301	-	-	301
Consultants & Contractual	-	105,347	182,257	72,629	125,611	485,844
Materials and Supplies	-	11,711	11,148	-	-	22,859
Travel and Training	-	1,627	1,942	-	-	3,569
Repairs and Maintenance	-	1,075	681	-	-	1,756
Vehicle Expense	-	61	22	-	-	83
Rent	-	8,005	7,305	-	-	15,310
Occupancy	-	1,847	1,575	-	-	3,422
Postage and Printing	-	827	2,441	-	-	3,268
Telephone	-	1,565	1,579	-	-	3,144
Rentals	-	1,050	777	-	-	1,827
Indirect Costs	-	18,016	13,638	-	2,295	33,949
Other Expenses	-	410	990	-	-	1,400
TOTAL EXPENSES	-	313,124	336,393	72,629	128,127	850,273
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ 6,540	\$ 1,659	\$ 8,199

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
SENIOR PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2018**

	E. Madera Co. Transportation Programs	County of Madera Senior Meals Programs	City of Chowchilla Senior Meals Programs	Total
REVENUE				
Grant Income- Federal	\$ -	\$ 80,000	\$ -	\$ 80,000
Grant Income- State	-	-	-	-
Grant Income- Local Govt.	116,480	53,738	4,949	175,167
In-Kind Contributions	-	33,528	-	33,528
Donations	-	13,768	33	13,801
Other Income	8,713	-	-	8,713
TOTAL REVENUES	125,193	181,034	4,982	311,209
EXPENSES				
Salaries and Wages	58,309	73,824	447	132,580
Payroll Taxes	5,404	8,497	56	13,957
Employee Benefits	18,340	7,501	52	25,893
Medical Expenses	310	986	-	1,296
Consultants & Contractual	30	-	-	30
Materials and Supplies	274	8,199	1,957	10,430
Travel and Training	386	1,037	118	1,541
Repairs and Maintenance	273	654	-	927
Vehicle Expense	24,620	584	95	25,299
Rent	601	19,287	52	19,940
Occupancy	123	10,677	6	10,806
Insurance	-	186	31	217
Postage and Printing	168	624	5	797
Telephone	5,437	2,298	448	8,183
Rentals	310	745	-	1,055
Indirect Costs	10,442	11,121	1,598	23,161
Other Expenses	166	1,286	117	1,569
In-Kind Expenditures	-	33,528	-	33,528
TOTAL EXPENSES	125,193	181,034	4,982	311,209
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
OTHER PROGRAMS – PAGE 1
FOR THE YEAR ENDED JUNE 30, 2018**

	Community Services Programs	City of Madera CDBG	Subtotal Other Programs Page 1
REVENUE			
Grant Income- Federal	\$ -	\$ 16,950	\$ 16,950
Other Income	1,477	-	1,477
TOTAL REVENUE	1,477	16,950	18,427
EXPENSES			
Salaries and Wages	172	10,616	10,788
Payroll Taxes	18	945	963
Employee Benefits	44	2,036	2,080
Direct Assistance	96	-	96
Materials and Supplies	1,401	26	1,427
Travel and Training	61	350	411
Repairs and Maintenance	-	-	-
Vehicle Expense	3	348	351
Rent	-	421	421
Occupancy	19	73	92
Postage and Printing	-	1	1
Telephone	-	68	68
Rentals	-	1	1
Indirect Costs	-	1,414	1,414
Other Expenses	146	651	797
TOTAL EXPENSES	1,960	16,950	18,910
CHANGE IN NET ASSETS	\$ (483)	\$ -	\$ (483)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
OTHER PROGRAMS – PAGE 2
FOR THE YEAR ENDED JUNE 30, 2018

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy Outreach	Cal-OES Comp. Domst. Violence Services	Cal-OES Transitional Housing Program	Other Programs	Subtotal Other Programs Page 2
REVENUE							
Grant Income- Federal	\$ 265,426	\$ 355,896	\$ 101,637	\$ 326,405	\$ 162,890	\$ 14,028	\$ 1,226,282
Grant Income- State	29,539	56,721	-	129,365	-	-	215,625
Grant Income- Local Govt.	-	-	-	-	-	43,810	43,810
Grant Income- Other	-	-	-	-	-	20,000	20,000
In-Kind Contributions	30,814	361	21,008	17,147	46,030	-	115,360
Donations	-	-	-	-	-	8,213	8,213
TOTAL REVENUE	325,779	412,978	122,645	472,917	208,920	86,051	1,629,290
EXPENSES							
Salaries and Wages	183,843	208,670	57,366	278,846	58,847	11,133	798,705
Payroll Taxes	15,549	17,812	4,840	26,666	4,979	1,016	70,862
Employee Benefits	30,687	30,081	7,441	43,102	14,650	2,257	128,218
Direct Assistance	1,983	2,500	-	769	-	25	5,277
Medical Expenses	-	-	-	500	-	-	500
Consultants & Contractual	-	15,199	6,756	(5,088)	-	33,625	50,492
Materials and Supplies	9,219	68,453	3,359	10,051	17,624	6,472	115,178
Travel and Training	3,755	5,141	1,276	2,478	1,194	1,351	15,195
Repairs and Maintenance	821	292	113	1,612	136	-	2,974
Vehicle Expense	1,943	5,081	2,759	4,180	1,001	-	14,964
Rent	7,553	12,430	3,049	9,303	44,559	21,007	97,901
Occupancy	2,686	4,010	1,157	26,262	1,632	10,238	45,985
Insurance	503	597	374	858	433	-	2,765
Postage and Printing	741	1,736	409	1,512	226	385	5,009
Telephone	6,353	8,974	3,663	9,622	575	354	29,541
Rentals	1,284	789	508	1,745	199	14	4,539
Capital Purchases	-	-	-	-	-	9,374	9,374
Indirect Costs	26,542	30,445	8,447	42,200	13,713	7,168	128,515
Other Expenses	1,503	407	120	1,152	3,122	1,693	7,997
In-Kind Expenditures	30,814	361	21,008	17,147	46,030	-	115,360
TOTAL EXPENSES	325,779	412,978	122,645	472,917	208,920	106,112	1,649,351
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,061)	\$ (20,061)

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
OTHER PROGRAMS – PAGE 3
FOR THE YEAR ENDED JUNE 30, 2018**

	Mental Health Services	Madera Co. & Madera USD Strengthening Families	Subtotal Other Programs Page 1	Subtotal Other Programs Page 2	Total All Other Program Funds
REVENUE					
Grant Income- Federal	\$ -	\$ -	\$ 16,950	\$ 1,226,282	\$ 1,243,232
Grant Income- State	4,920	-	-	215,625	220,545
Grant Income- Local Govt.	-	102,000	-	43,810	145,810
Grant Income- Other	-	-	-	20,000	20,000
In-Kind Contributions	-	-	-	115,360	115,360
Donations	-	-	-	8,213	8,213
Other Income	-	51,400	1,477	-	52,877
TOTAL REVENUE	4,920	153,400	18,427	1,629,290	1,806,037
EXPENSES					
Salaries and Wages	-	78,556	10,788	798,705	888,049
Payroll Taxes	-	7,722	963	70,862	79,547
Employee Benefits	-	16,499	2,080	128,218	146,797
Direct Assistance	4,455	-	96	5,277	9,828
Medical Expenses	-	250	-	500	750
Consultants & Contractual	-	2,948	-	50,492	53,440
Materials and Supplies	-	9,460	1,427	115,178	126,065
Travel and Training	-	27	411	15,195	15,633
Repairs and Maintenance	-	321	-	2,974	3,295
Vehicle Expense	-	5	351	14,964	15,320
Rent	-	9,390	421	97,901	107,712
Occupancy	-	11,519	92	45,985	57,596
Insurance	-	-	-	2,765	2,765
Postage and Printing	-	285	1	5,009	5,295
Telephone	-	1,494	68	29,541	31,103
Rentals	-	1,851	1	4,539	6,391
Capital Purchases	-	-	-	9,374	9,374
Indirect Costs	410	12,795	1,414	128,515	143,134
Other Expenses	55	278	797	7,997	9,127
In-Kind Expenditures	-	-	-	115,360	115,360
TOTAL EXPENSES	4,920	153,400	18,910	1,649,351	1,826,581
CHANGE IN NET ASSETS	\$ -	\$ -	\$ (483)	\$ (20,061)	\$ (20,544)

**SUPPLEMENTAL REPORTING REQUIREMENTS OF THE
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIOD OCTOBER 1, 2017 THROUGH JULY 31, 2019

	18B-4019						
	Actual				Reported Costs	Budget	
	10/1/2017 Through 6/30/2018	7/1/2018 Through 6/30/2019	7/1/2019 Through 7/31/2019	Total Audited Costs		10/1/2016 Through 12/31/2018	Budget vs. Actual Variance
REVENUE							
Grants Income Federal	\$ 189,917	\$ -	\$ -	\$ 189,917	\$ 189,917	\$ 240,251	\$ 50,334
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	189,917	-	-	189,917	189,917	240,251	50,334
EXPENSE							
Weatherization Program Costs							
Intake	11,214	-	-	11,214	11,214	19,220	8,006
Outreach	7,737	-	-	7,737	7,737	12,013	4,276
Training and Technical Assistance	4,155	-	-	4,155	4,155	12,013	7,858
Out of State Travel	-	-	-	-	-	-	-
Total Weatherization Program Costs	23,106	-	-	23,106	23,106	43,246	20,140
Weatherization Program Activities and Program Costs							
Weatherization Program Costs Details							
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	462	-	-	462	462	-	(462)
Liability Insurance	2,607	-	-	2,607	2,607	-	(2,607)
General Operating Costs	10,053	-	-	10,053	10,053	-	(10,053)
Total Weatherization Program Costs Details	13,122	-	-	13,122	13,122	-	(13,122)
Weatherization Program Activities Costs							
Weatherization Program Activities	98,324	-	-	98,324	98,324	-	(98,324)
Other Program Costs							
Wages - Field Staff	14,405	-	-	14,405	14,405	-	(14,405)
Wages - Program Management & Support	24,012	-	-	24,012	24,012	-	(24,012)
Worker's Compensation	10,373	-	-	10,373	10,373	-	(10,373)
Lodging and Per Diem	-	-	-	-	-	-	-
Disposal Fees	-	-	-	-	-	-	-
Historic Preservation Review	-	-	-	-	-	-	-
Vehicle & Equipment Repair, Maintenance, Fuel	5,835	-	-	5,835	5,835	-	(5,835)
Ancillary Supplies	285	-	-	285	285	-	(285)
Waste Breakage	339	-	-	339	339	-	(339)
Solar Water Heater Maintenance	116	-	-	116	116	-	(116)
Total Other Program Costs	55,365	-	-	55,365	55,365	-	(55,365)
Total Program Activities and Program Costs	166,811	-	-	166,811	166,811	197,005	30,194
TOTAL EXPENSE	189,917	-	-	189,917	189,917	240,251	50,334
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIOD OCTOBER 1, 2017 THROUGH JULY 31, 2019**

	18B-4019						
	Actual				Reported Costs	Budget 10/1/2016 Through 12/31/2018	Budget vs. Actual Variance
	10/1/2017 Through 6/30/2018	7/1/2018 Through 6/30/2019	7/1/2019 Through 7/31/2019	Total Audited Costs			
REVENUE							
Grants Income Federal	\$ 146,476	\$ -	\$ -	\$ 146,476	\$ 146,476	\$ 368,807	\$ 222,331
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	146,476	-	-	146,476	146,476	368,807	222,331
EXPENSE							
Assurance 16 Costs							
Assurance 16 Activities	27,476	-	-	27,476	27,476	89,113	61,637
Administrative Costs							
Administrative Costs	36,980	-	-	36,980	36,980	-	-
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	36,980	-	-	36,980	36,980	89,113	52,133
Program Costs (ECIP and HEAP)							
Intake	30,187	-	-	30,187	30,187	101,643	71,456
Outreach	17,929	-	-	17,929	17,929	63,527	45,598
Training and Technical Assistance	283	-	-	283	283	25,411	25,128
Out of State Travel	-	-	-	-	-	-	-
Total Program Costs (ECIP and HEAP)	48,399	-	-	48,399	48,399	190,581	142,182
Program Services and Program Costs							
Program Costs Details							
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
General Operating Costs	17,991	-	-	17,991	17,991	-	-
Automation Supplemental (Not to exceed \$10,000)	-	-	-	-	-	-	-
Total Program Costs Details	17,991	-	-	17,991	17,991	-	(17,991)
EHCS Program Costs Detail							
ECIP Emergency Heating & Cooling Services (EHCS)	4,078	-	-	4,078	4,078	-	(4,078)
WPO Program Costs Details							
Wood, Propane and Oil (ECIP & HEAP WPO)	11,552	-	-	11,552	11,552	-	(11,552)
Other Program Costs							
Wages - Field Staff	-	-	-	-	-	-	-
Wages - Program Management & Support	-	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-	-
Lodging and Per Diem	-	-	-	-	-	-	-
Disposal Fees	-	-	-	-	-	-	-
Historic Preservation Review	-	-	-	-	-	-	-
Vehicle & Equipment Repair, Maintenance, Fuel	-	-	-	-	-	-	-
Ancillary Supplies	-	-	-	-	-	-	-
Waste Breakage	-	-	-	-	-	-	-
Total Other Program Costs	-	-	-	-	-	-	-
Total Program Services and Program Costs	33,621	-	-	33,621	33,621	-	(33,621)
TOTAL EXPENSE	146,476	-	-	146,476	146,476	368,807	222,331
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIOD OCTOBER 1, 2016 THROUGH DECEMBER 31, 2018**

	17B-3019						
	Actual			Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	10/1/2016 Through 6/30/2017	7/1/2017 Through 6/30/2018	7/1/2018 Through 12/31/2018			10/1/2016 Through 12/31/2018	
REVENUE							
Grants Income Federal	\$ 299,641	\$ 129,555	\$ -	\$ 429,196	\$ 429,196	\$ 429,196	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	299,641	129,555	-	429,196	429,196	429,196	-
EXPENSE							
Weatherization Program Support Costs							
Intake	14,141	20,030	-	34,171	34,171	34,336	165
Outreach	8,263	13,032	-	21,295	21,295	21,460	165
Training and Technical Assistance	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	1,736	316	-	2,052	2,052	2,500	448
Liability Insurance	3,855	713	-	4,568	4,568	4,800	232
General Operating Costs	19,894	3,024	-	22,918	22,918	30,000	7,082
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
Total Weatherization Program Costs	47,889	37,115	-	85,004	85,004	93,096	8,092
Weatherization Direct Program Costs							
Direct Program activities	122,908	58,831	-	181,739	181,739	160,395	(21,344)
Other Program Costs	128,844	33,609	-	162,453	162,453	175,705	13,252
Total Weatherization Program Costs	251,752	92,440	-	344,192	344,192	336,100	(8,092)
TOTAL EXPENSE	299,641	129,555	-	429,196	429,196	429,196	-
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIOD OCTOBER 1, 2016 THROUGH DECEMBER 31, 2018**

	17B-3019						Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported Costs	Budget	
	10/1/2016 Through 6/30/2017	7/1/2017 Through 6/30/2018	7/1/2018 Through 12/31/2018			10/1/2016 Through 12/31/2018	
REVENUE							
Grants Income Federal	\$ 148,367	\$ 183,569	\$ -	\$ 331,936	\$ 331,936	\$ 333,788	\$ 1,852
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	148,367	183,569	-	331,936	331,936	333,788	1,852
EXPENSE							
Assurance 16 Costs							
Assurance 16 Activities	35,558	40,631	-	76,189	76,189	76,189	-
Administrative Costs							
Administrative Costs	40,607	35,582	-	76,189	76,189	76,189	-
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	40,607	35,582	-	76,189	76,189	76,189	-
Program Support Costs (ECIP and HEAP)							
Intake	25,495	43,523	-	69,018	69,018	69,109	91
Outreach	16,638	24,867	-	41,505	41,505	43,193	1,688
Training and Technical Assistance	-	3,911	-	3,911	3,911	6,828	2,917
Out of State Travel	-	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-	-
General Operating Costs	14,624	18,269	-	32,893	32,893	28,197	(4,696)
Automation Supplemental	-	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	56,757	90,570	-	147,327	147,327	147,327	-
Program Services Costs							
ECIP Emergency Heating & Cooling Services (EHCS)	6,560	8,426	-	14,986	14,986	15,083	97
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	8,885	8,360	-	17,245	17,245	19,000	1,755
Total Program Services Costs	15,445	16,786	-	32,231	32,231	34,083	1,852
TOTAL EXPENSE	148,367	183,569	-	331,936	331,936	333,788	1,852
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR THE PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2018**

	16B-4019						Budget 1/1/2017 Through 3/31/2018	Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported Costs	Budget 1/1/2017 Through 3/31/2018		
	1/1/2016 Through 6/30/2016	7/1/2016 Through 6/30/2017	7/1/2017 Through 3/31/2018					
REVENUE								
Grants Income Federal	\$ 226,406	\$ 90,888	\$ -	\$ 317,294	\$ 317,294	\$ 317,294	\$ -	
Other Revenue	-	-	-	-	-	-	-	
TOTAL REVENUE	226,406	90,888	-	317,294	317,294	317,294	-	
EXPENSE								
Weatherization Program Costs								
Intake	10,236	9,332	-	19,568	19,568	19,570	2	
Outreach	6,297	6,552	-	12,849	12,849	12,850	1	
Training and Technical Assistance	3,868	-	-	3,868	3,868	3,870	2	
Out of State Travel	-	-	-	-	-	-	-	
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-	
Minor Vehicle and Equipment (Less than \$5,000)	2,260	154	-	2,414	2,414	2,415	1	
General Overhead Costs	103,941	43,968	-	147,909	147,909	147,902	(7)	
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-	
Total Weatherization Program Costs	<u>126,602</u>	<u>60,006</u>	<u>-</u>	<u>186,608</u>	<u>186,608</u>	<u>186,607</u>	<u>(1)</u>	
Weatherization Direct Program Costs	<u>99,804</u>	<u>30,882</u>	<u>-</u>	<u>130,686</u>	<u>130,686</u>	<u>130,687</u>	<u>1</u>	
TOTAL EXPENSE	226,406	90,888	-	317,294	317,294	317,294	-	
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2018**

	16B-4019						Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported Costs	Budget 1/1/2017 Through 3/31/2018	
	1/1/2016 Through 6/30/2016	7/1/2016 Through 6/30/2017	7/1/2017 Through 3/31/2018				
REVENUE							
Grants Income Federal	\$ 122,951	\$ 179,482	\$ -	\$ 302,433	\$ 302,433	\$ 302,433	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	122,951	179,482	-	302,433	302,433	302,433	-
EXPENSE							
Assurance 16 Costs							
Assurance 16 Activities	25,194	38,448	-	63,642	63,642	63,659	17
Administrative Costs							
Administrative Costs	29,332	26,507	-	55,839	55,839	56,200	361
Administrative Equipment (More than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	29,332	26,507	-	55,839	55,839	56,200	361
Program Support Costs (ECIP and HEAP)							
Intake	19,700	41,163	43	60,906	60,906	60,936	30
Outreach	11,375	26,542	168	38,085	38,085	38,085	-
Training and Technical Assistance	5,270	2,665	-	7,935	7,935	7,935	-
Out of State Travel	-	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-	-
General Overhead Costs	9,481	21,562	-	31,043	31,043	31,121	78
Automation Supplemental	-	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	45,826	91,932	211	137,969	137,969	138,077	108
Program Services Costs							
ECIP Emergency Heating & Cooling Services (EHCS)	7,535	15,327	-	22,862	22,862	22,165	(697)
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	15,064	7,268	(211)	22,121	22,121	22,332	211
Total Program Services Costs	22,599	22,595	(211)	44,983	44,983	44,497	(486)
TOTAL EXPENSE	122,951	179,482	-	302,433	302,433	302,433	-
CHANGE IN NET ASSETS	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

17F-2023

	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	1/1/2017 Through 6/30/2017	7/1/2017 Through 12/31/2017			1/1/2017 Through 12/31/2017	
REVENUE						
Grants Income Federal	\$ 92,903	\$ 184,825	\$ 277,728	\$ 277,728	\$ 277,728	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	92,903	184,825	277,728	277,728	277,728	-
EXPENSE						
Administrative Costs						
Salaries and Wages	19,427	77,107	96,534	96,534	100,004	3,470
Employee Benefits	4,920	31,584	36,504	36,504	35,567	(937)
Operating Expenses	42	28,688	28,730	28,730	28,789	59
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	970	970	970	970	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	24,389	138,349	162,738	162,738	165,330	2,592
Program Costs						
Salaries and Wages	36,774	13,582	50,356	50,356	48,085	(2,271)
Employee Benefits	13,198	4,696	17,894	17,894	17,532	(362)
Operating Expenses	15,474	20,059	35,533	35,533	35,911	378
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	2,932	3,198	6,130	6,130	5,933	(197)
Other Costs	136	4,941	5,077	5,077	4,937	(140)
Subtotal Program Costs	68,514	46,476	114,990	114,990	112,398	(2,592)
TOTAL EXPENSE	92,903	184,825	277,728	277,728	277,728	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG
FOR THE PERIOD JANUARY 1, 2018 THROUGH JUNE 30, 2018**

	18F-5023				
	Actual		Reported Costs	Budget	
	1/1/2018 Through 6/30/2018	Total Audited Costs		1/1/2018 Through 12/31/2018	Budget vs. Actual Variance
<u>REVENUE</u>					
Grants Income Federal	\$ 100,855	\$ 100,855	\$ 100,855	\$ 282,285	\$ 181,430
Other Revenue	-	-	-	-	-
TOTAL REVENUE	100,855	100,855	100,855	282,285	181,430
<u>EXPENSE</u>					
Administrative Costs					
Salaries and Wages	25,834	25,834	25,834	115,299	89,465
Employee Benefits	12,533	12,533	12,533	36,794	24,261
Operating Expenses	-	-	-	8,291	8,291
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	38,367	38,367	38,367	160,384	122,017
Program Costs					
Salaries and Wages	36,044	36,044	36,044	70,412	34,368
Employee Benefits	11,435	11,435	11,435	20,822	9,387
Operating Expenses	8,113	8,113	8,113	18,219	10,106
Equipment	-	-	-	-	-
Out-of-State Travel	3,002	3,002	3,002	8,448	5,446
Contract/Consultant Services	3,800	3,800	3,800	3,800	-
Other Costs	94	94	94	200	106
Subtotal Program Costs	62,488	62,488	62,488	121,901	59,413
TOTAL EXPENSE	100,855	100,855	100,855	282,285	181,430
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG - DISCRETIONARY
FOR THE PERIOD JANUARY 1, 2018 THROUGH JUNE 30, 2018**

	18F-5023				
	Actual		Reported Costs	Budget	
	1/1/2018 Through 6/30/2018	Total Audited Costs		1/1/2018 Through 12/31/2018	Budget vs. Actual Variance
<u>REVENUE</u>					
Grants Income Federal	\$ 11,614	\$ 11,614	\$ 11,614	\$ 35,000	\$ 23,386
Other Revenue	-	-	-	-	-
TOTAL REVENUE	11,614	11,614	11,614	35,000	23,386
<u>EXPENSE</u>					
Administrative Costs					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-
Program Costs					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Operating Expenses	9,874	9,874	9,874	29,000	19,126
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	1,740	1,740	1,740	6,000	4,260
Other Costs	-	-	-	-	-
Subtotal Program Costs	11,614	11,614	11,614	35,000	23,386
TOTAL EXPENSE	11,614	11,614	11,614	35,000	23,386
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -

**SUPPLEMENTAL REPORTING REQUIREMENTS OF THE
CALIFORNIA OFFICE OF EMERGENCY SERVICES**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
RAPE CRISIS PROGRAM
FOR THE PERIOD SEPTEMBER 1, 2016 THROUGH JUNE 30, 2018**

	<u>Rape/Sexual Assault</u> RC16-30-1245			<u>Rape/Sexual Assault</u> RC17-31-1245			
	Audited Costs 9/1/2016 Through 6/30/2017	Audited Costs 7/1/2017 Through 9/30/2017	Total Audited Costs	Reported Expenses 9/1/2016 Through 6/30/2018	Total Budget 9/1/2016 Through 9/30/2017	Audited Costs 10/1/2017 Through 6/30/2018	Total Budget 10/1/2017 Through 9/30/2018
<u>REVENUE</u>							
Grants Income Federal	\$ 219,230	\$ 45,476	\$ 264,706	\$ 264,706	\$ 264,706	\$ 219,950	\$ 253,342
Grants Income State	21,775	14,335	36,110	36,110	36,110	15,204	23,014
In-Kind Contributions	17,805	18,147	35,952	35,952	35,952	12,667	12,667
TOTAL REVENUE	258,810	77,958	336,768	336,768	336,768	247,821	289,023
<u>EXPENSE</u>							
<u>Personal Services:</u>							
Personal Services	188,603	46,320	234,923	234,923	234,923	183,759	211,274
Salaries In-Kind	17,805	18,147	35,952	35,952	35,952	12,667	12,667
Total Personal Services	206,408	64,467	270,875	270,875	270,875	196,426	223,941
<u>Operating Expenses</u>							
Operating Expenses	52,402	13,491	65,893	65,893	65,893	51,395	65,082
In-Kind Expenses	-	-	-	-	-	-	-
Total Operating Expenses	52,402	13,491	65,893	65,893	65,893	51,395	65,082
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSE	258,810	77,958	336,768	336,768	336,768	247,821	289,023
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
COMPREHENSIVE SHELTER PROGRAM
FOR THE PERIOD SEPTEMBER 1, 2016 THROUGH JUNE 30, 2018**

	<u>Comprehensive Shelter</u> DV16-08-1245			<u>Comprehensive Shelter</u> DV17-09-1245			
	Audited Costs 7/1/2016 Through 6/30/2017	Audited Costs 7/1/2017 Through 9/30/2017	Total Audited Costs	Reported Expenses 7/1/2016 Through 9/30/2017	Total Budget 7/1/2016 Through 9/30/2017	Audited Costs 10/1/2017 Through 6/30/2018	Total Budget 10/1/2017 Through 9/30/2018
<u>REVENUE</u>							
Grants Income Federal	\$ 295,751	\$ 99,517	\$ 395,268	\$ 395,268	\$ 395,268	\$ 226,888	\$ 280,252
Grants Income State	201,980	-	201,980	201,980	201,980	129,365	203,128
In-Kind Contributions	18,198	2,000	20,198	20,198	20,198	15,147	20,198
TOTAL REVENUE	515,929	101,517	617,446	617,446	617,446	371,400	503,578
<u>EXPENSE</u>							
<u>Personal Services:</u>							
Personal Services	319,779	82,368	402,147	402,147	402,147	266,245	353,578
Salaries In-Kind	15,198	-	15,198	15,198	15,198	-	-
Total Personal Services	334,977	82,368	417,345	417,345	417,345	266,245	353,578
<u>Operating Expenses</u>							
Operating Expenses	177,952	17,149	195,101	195,101	195,101	90,008	129,802
In-Kind Expenses	3,000	2,000	5,000	5,000	5,000	15,147	20,198
Total Operating Expenses	180,952	19,149	200,101	200,101	200,101	105,155	150,000
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSE	515,929	101,517	617,446	617,446	617,446	371,400	503,578
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
TRANSITIONAL HOUSING PROGRAM
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2018**

	Transitional Housing Program				
	XH16-01-1245				
	Audited Costs 7/1/2016 Through 6/30/2017	Audited Costs 7/1/2017 Through 6/30/2018	Total Audited Costs	Reported Expenses 7/1/2016 Through 6/30/2018	Total Budget 7/1/2016 Through 12/31/2019
REVENUE					
Grants Income Federal	\$ 93,995	\$ 162,890	\$ 256,885	\$ 256,885	\$ 430,900
In-Kind Contributions	-	46,030	46,030	46,030	107,725
TOTAL REVENUE	93,995	208,920	302,915	302,915	538,625
EXPENSE					
<u>Personal Services:</u>					
Personal Services	34,635	78,476	113,111	113,111	212,975
Salaries In-Kind	12,164	38,666	50,830	50,830	87,757
Total Personal Services	46,799	117,142	163,941	163,941	300,732
<u>Operating Expenses</u>					
Operating Expenses	36,996	84,414	121,410	121,410	228,125
In-Kind Expenses	10,200	7,364	17,564	17,564	9,768
Total Operating Expenses	47,196	91,778	138,974	138,974	237,893
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL EXPENSE	93,995	208,920	302,915	302,915	538,625
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
VICTIM/WITNESS PROGRAM AND COMPREHENSIVE SHELTER PROGRAM
FOR THE PERIOD SEPTEMBER 1, 2016 THROUGH JUNE 30, 2018**

	<u>Victim Witness Program</u> VW16-30-0200			<u>Victim Witness Program</u> VW17-31-0200			
	Audited Costs 7/1/2016 Through 6/30/2017	Audited Costs 7/1/2017 Through 9/30/2017	Total Audited Costs	Reported Expenses 7/1/2016 Through 6/30/2018	Total Budget 7/1/2016 Through 9/30/2017	Audited Costs 10/1/2017 Through 6/30/2018	Total Budget 10/1/2017 Through 9/30/2018
<u>REVENUE</u>							
Grants Income Federal	\$ 158,127	\$ 146,725	\$ 304,852	\$ 304,852	\$ 304,852	\$ 209,171	\$ 257,489
Grants Income State	84,483	21,865	106,348	106,348	106,348	34,856	50,334
In-Kind Contributions	-	-	-	-	-	361	361
TOTAL REVENUE	242,610	168,590	411,200	411,200	411,200	244,388	308,184
<u>EXPENSE</u>							
<u>Personal Services:</u>							
Personal Services	174,937	69,826	244,763	244,763	244,763	186,737	214,274
Salaries In-Kind	-	-	-	-	-	361	361
Total Personal Services	174,937	69,826	244,763	244,763	244,763	187,098	214,635
<u>Operating Expenses</u>							
Operating Expenses	67,673	98,764	166,437	166,437	166,437	57,290	93,549
In-Kind Expenses	-	-	-	-	-	-	-
Total Operating Expenses	67,673	98,764	166,437	166,437	166,437	57,290	93,549
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSE	242,610	168,590	411,200	411,200	411,200	244,388	308,184
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
ADVOCACY AND OUTREACH
FOR THE PERIOD APRIL 1, 2017 THROUGH JUNE 30, 2018**

<u>Unserved/Underserved Victim Advocacy Program</u>					
UV 16-02-1245					
	Audited Costs 4/1/2017 Through 6/30/2017	Audited Costs 7/1/2017 Through 6/30/2018	Total Audited Costs	Reported Expenses 4/1/2017 Through 6/30/2018	Total Budget 4/1/2017 Through 9/30/2018
<u>REVENUE</u>					
Grants Income Federal	\$ 31,843	\$ 101,637	\$ 133,480	\$ 133,480	\$ 187,500
In-Kind Contributions	2,898	21,008	23,906	23,906	23,906
TOTAL REVENUE	34,741	122,645	157,386	157,386	211,406
<u>EXPENSE</u>					
<u>Personal Services:</u>					
Personal Services	21,513	69,648	91,161	91,161	137,622
Salaries In-Kind	2,898	21,008	23,906	23,906	23,906
Total Personal Services	24,411	90,656	115,067	115,067	161,528
<u>Operating Expenses</u>					
Operating Expenses	10,330	31,989	42,319	42,319	49,878
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	10,330	31,989	42,319	42,319	49,878
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
TOTAL EXPENSE	34,741	122,645	157,386	157,386	211,406
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
CALIFORNIA DISASTER ASSISTANCE ACT PROGRAM
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

<u>Emergency Water Tank Continuation Program</u>				
039-90701				
	Audited Costs 7/1/2017 Through 6/30/2018	Total Audited Costs	Reported Expenses 7/1/2017 Through 6/30/2018	Total Budget 7/1/2017 Through 6/30/2019
<u>REVENUE</u>				
Grants Income State	\$ 756,500	\$ 756,500	\$ 756,498	\$ 1,190,808
Other Revenue	-	-	-	-
TOTAL REVENUE	756,500	756,500	756,498	1,190,808
<u>EXPENSE</u>				
<u>Personal Services:</u>				
Personal Services	10,581	10,581	\$ 10,579	41,172
Salaries In-Kind	-	-	-	-
Total Personal Services	10,581	10,581	10,579	41,172
<u>Operating Expenses</u>				
Operating Expenses	745,919	745,919	745,919	1,149,636
In-Kind Expenses	-	-	-	-
Total Operating Expenses	745,919	745,919	745,919	1,149,636
<u>Equipment</u>				
Capital Purchases	-	-	-	-
Total Equipment	-	-	-	-
TOTAL EXPENSE	756,500	756,500	756,498	1,190,808
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -

**SUPPLEMENTAL REPORTING REQUIREMENTS OF THE
CALIFORNIA DEPARTMENT OF EDUCATION**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

Agency Name:	Community Action Partnership of Madera County, Inc.
Address of Agency:	1225 Gill Avenue Madera, CA 93637
Type of Agency: Corporation	California Nonprofit Public Benefit
California Department of Education, Contract Numbers:	C2AP-7032 Alternative Payment-Stage 2 C3AP-7031 Alternative Payment-Stage 3 CAPP-7034 Alternative Payment CCIP-7032 Child Care Initiative Project CHST-7032 CCDF Health and Safety CRRP-7032 Resource and Referral 20-1361-0J Child Care Food Program
Executive Director: Chief Financial Officer:	Mattie Mendez Donna Tooley
Report Period:	Fiscal Year Ended June 30, 2018
Schedule Daily Hours	Varies
Number of Days of Operation:	Varies

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

	CDE Center-Based Programs	CDE Resource and Referral Programs	CDE Alternative Payment Programs	Total Child Care Programs
Direct Payments to Providers	\$ -	\$ -	\$ 4,623,011	\$ 4,623,011
1000 Certified Salaries	-	-	-	-
2000 Classified Salaries	448,540	104,336	327,659	880,535
3000 Employee Benefits	144,166	25,424	98,699	268,289
4000 Books and Supplies	53,473	20,909	411,466	485,848
5000 Services/Other Operating Expenses	58,153	59,285	86,360	203,798
6000 Capital Outlay	-	-	-	-
Depreciation	-	-	-	-
Start-Up	-	-	-	-
Indirect	64,094	18,650	492,328	575,072
Total Expense Claimed for Reimbursement	768,426	228,604	6,039,523	7,036,553
Supplemental Expenses	-	-	-	-
Total Expenditures	\$ 768,426	\$ 228,604	\$ 6,039,523	\$ 7,036,553

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

	Stanislaus Co State Migrant CMIG- 7017	Stanislaus Co Migrant Start/Close CMIG- 7017	Stanislaus Co Migrant Spec. Services CMSS- 7017	Total Center- Based Programs
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	312,848	59,485	76,207	448,540
3000 Employee Benefits	109,975	13,832	20,359	144,166
4000 Books and Supplies	32,938	17,040	3,495	53,473
5000 Services/Other Operating Expenses	56,996	130	1,027	58,153
6000 Capital Outlay	-	-	-	-
Depreciation	-	-	-	-
Start-Up	-	-	-	-
Indirect	46,661	8,234	9,199	64,094
Total Expense Claimed for Reimbursement	559,418	98,721	110,287	768,426
Supplemental Expenses	-	-	-	-
Total Expenditures	\$ 559,418	\$ 98,721	\$ 110,287	\$ 768,426

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

	Resource & Referral CRRP-7032	Child Care Initiative Project CCIP-7032	Health & Safety CHST-7032	Other Non-CDE Programs	Total Resource & Referral Programs
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	89,943	14,393	-	-	104,336
3000 Employee Benefits	22,088	3,336	-	-	25,424
4000 Books and Supplies	15,140	5,282	487	-	20,909
5000 Services/Other Operating Expenses	47,341	8,121	3,823	-	59,285
6000 Capital Outlay	-	-	-	-	-
Depreciation	-	-	-	-	-
Start-Up	-	-	-	-	-
Indirect	15,881	2,377	392	-	18,650
Total Expense Claimed for Reimbursement	190,393	33,509	4,702	-	228,604
Supplemental Expenses	-	-	-	-	-
Total Expenditures	\$ 190,393	\$ 33,509	\$ 4,702	\$ -	\$ 228,604

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

	Alternative Payment CAPP-7034	Alternative Payment Stage 2 C2AP-7032	Alternative Payment Stage 3 C3AP-7031	Child Care Food Programs	Total Alternative Payment Programs
Direct Payments to Providers	\$ 1,894,207	\$ 2,047,894	\$ 680,910	\$ -	\$ 4,623,011
1000 Certified Salaries	-	-	-	-	-
2000 Classified Salaries	124,388	130,016	41,309	31,946	327,659
3000 Employee Benefits	36,063	38,456	12,084	12,096	98,699
4000 Books and Supplies	11,639	10,847	2,148	386,832	411,466
5000 Services/Other Operating Expenses	30,490	31,311	7,815	16,744	86,360
6000 Capital Outlay	-	-	-	-	-
Depreciation	-	-	-	-	-
Start-Up	-	-	-	-	-
Indirect	184,265	203,238	64,397	40,428	492,328
Total Expense Claimed for Reimbursement	<u>2,281,052</u>	<u>2,461,762</u>	<u>808,663</u>	<u>488,046</u>	<u>6,039,523</u>
Supplemental Expenses	-	-	-	-	-
Total Expenditures	<u><u>\$ 2,281,052</u></u>	<u><u>\$ 2,461,762</u></u>	<u><u>\$ 808,663</u></u>	<u><u>\$ 488,046</u></u>	<u><u>\$ 6,039,523</u></u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR EQUIPMENT
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

<u>EQUIPMENT EXPENDITURES</u>	<u>State Migrant CMIG-7017</u>	<u>Resource & Referral CRRP-7032</u>	<u>Alternative Payment CAPP-7034</u>	<u>Alternative Payment C2AP-7032</u>	<u>Alternative Payment C3AP-7031</u>	<u>Local Non-CDE Programs</u>	<u>Totals</u>
<u>UNIT COST UNDER \$7,500 PER ITEM -</u>							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>UNIT COST OVER \$7,500 PER ITEM WITH PRIOR WRITTEN APPROVAL -</u>							
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>UNIT COST OVER \$7,500 PER ITEM WITHOUT PRIOR WRITTEN APPROVAL -</u>							
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,946</u>	<u>11,946</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,946</u>	<u>11,946</u>
TOTAL EQUIPMENT EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,946</u>	<u>\$ 11,946</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EQUIPMENT EXPENDITURES AND
SCHEDULE OF EXPENDITURES FOR BUILDINGS AND IMPROVEMENTS
CALIFORNIA DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2018**

	State Migrant CMIG-7017	Resource & Referral CRRP-7032	Alternative Payment CAPP-7034	Alternative Payment C2AP-7032	Alternative Payment C3AP-7031	Local Non-CDE Programs	Totals
<u>IMPROVEMENT EXPENDITURES</u>							
<u>UNIT COST UNDER \$10,000 PER ITEM -</u>							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITH PRIOR WRITTEN APPROVAL -</u>							
None	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITHOUT PRIOR WRITTEN APPROVAL -</u>							
None	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
TOTAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 COMBINING SCHEDULE OF ADMINISTRATIVE COSTS RELATING TO
 CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS
 CALIFORNIA DEPARTMENT OF EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2018**

	Subcontract- Stanislaus Co. Office of Education		
	Migrant CMIG-7017	Start-Up/ Close-Down CMIG-7017	Specialized Services CMSS-7017
Salaries and wages	\$ 28,156	\$ 4,968	\$ 5,551
Employee benefits	6,359	1,122	1,254
Consultants and contractual	1,439	254	284
Materials and supplies	2,632	465	519
Travel and training	1,412	249	278
Rent	1,489	439	491
Occupancy	1,376	243	271
Insurance	937	165	185
Postage and printing	141	25	28
Telephone	537	95	106
Other	1,183	209	232
<i>Total Administrative Costs</i>	\$ 45,661	\$ 8,234	\$ 9,199

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 COMBINING SCHEDULE OF ADMINISTRATIVE COSTS RELATING TO
 CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS
 CALIFORNIA DEPARTMENT OF EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2018**

	Resource & Referral CRRP-7032	Child Care Initiative Project CCIP-7032	CCDF Health & Safety Training CHST-7032	Alternative Payment CAPP-7034	Alternative Payment Stage 2 C2AP-7032	Alternative Payment Stage 3 C3AP-7031
Salaries and wages	\$ 9,583	\$ 1,434	\$ 237	\$ 111,187	\$ 122,636	\$ 38,858
Employee benefits	2,164	324	53	25,114	27,699	8,777
Consultants and contractual	490	73	12	5,681	6,266	1,985
Materials and supplies	896	134	22	10,396	11,466	3,633
Travel and training	480	72	12	5,574	6,148	1,948
Rent	847	127	21	9,830	10,842	3,435
Occupancy	468	70	12	5,433	5,992	1,899
Insurance	319	48	8	3,700	4,081	1,293
Postage and printing	48	7	1	557	615	195
Telephone	183	27	5	2,119	2,338	741
Other	403	61	9	4,674	5,155	1,633
<i>Total Administrative Costs</i>	<u>\$ 15,881</u>	<u>\$ 2,377</u>	<u>\$ 392</u>	<u>\$ 184,265</u>	<u>\$ 203,238</u>	<u>\$ 64,397</u>

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Madera County, Inc. on behalf of the Stanislaus County Office of Education Vendor No. 20-B509
 Fiscal Year Ended: June 30, 2018 Contract No. CMIG-7017
 Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-	-	-	2.006	-
Full-time	976	-	976	1.700	1,659.200
Three-quarters-time	292	-	292	1.275	372.300
One-half-time	-	-	-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-	-	-	1.652	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
One-half-time	-	-	-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-	-	-	1.652	-
Full-time	2,523	-	2,523	1.400	3,532.200
Three-quarters-time	1,371	-	1,371	1.050	1,439.550
On-half-time	-	-	-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus	-	-	-	1.180	-
Full-time	406	-	406	1.000	406.000
Three-quarters-time	66	-	66	0.750	49.500
One-half-time	-	-	-	0.550	-
<i>Exceptional Needs</i>					
Full-time-plus	-	-	-	1.416	-
Full-time	-	-	-	1.200	-
Three-quarters-time	-	-	-	0.900	-
One-half-time	-	-	-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	4,508	-	4,508	1.100	4,958.800
Three-quarters-time	2,887	-	2,887	0.825	2,381.775
One-half-time	-	-	-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	-	-	-	1.100	-
Three-quarters-time	-	-	-	0.825	-
One-half-time	-	-	-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-	-	-	1.770	-
Full-time	-	-	-	1.500	-
Three-quarters-time	-	-	-	1.125	-
One-half-time	-	-	-	0.825	-
TOTAL DAYS OF ENROLLMENT	13,029	-	13,029		14,799.325
DAYS OF OPERATION	190	-	190		
DAYS OF ATTENDANCE	12,927	-	12,927		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Madera County, Inc. on behalf of the Stanislaus County Office of Education Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. CMIG-7017

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$ -	\$ -	\$ -
County Maintenance of Effort (EC § 8279)	-	-	-
Uncashed Checks to Providers	-	-	-
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
Transfer from Reserve Contract #	-	-	-
Contract #	-	-	-
Family Fees for Certified Children			
Contract #	-	-	-
Interest Earned on Apportionments	-	-	-
Contract #	-	-	-
UNRESTRICTED INCOME			
Family Fees for Noncertified Children	-	-	-
Head Start Program (EC § 8325(b))	-	-	-
Other (Specify):	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -

SECTION IV - REIMBURSABLE EXPENSES			
<i>Direct Payments to Providers (FCCH Only)</i>	\$ -	\$ -	\$ -
1000 Certificated Salaries	-	-	-
2000 Classified Salaries	312,848	-	312,848
3000 Employee Benefits	109,975	-	109,975
4000 Books and Supplies	32,938	-	32,938
5000 Services and Other Operating Expenses	56,996	-	56,996
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Replacement Equipment (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Start-Up Expenses (service level exemption)	98,721	-	98,721
Budget Impasse Credit Contract #	-	-	-
Contract #	-	-	-
Indirect Costs. Rate: 9.10% (Rate is Self-Calculating)	46,661	-	46,661
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 658,139	\$ -	\$ 658,139
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$ 46,661	\$ -	\$ 46,661

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

YES

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

NO - Explain any discrepancies.

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Migrant Special Services Contracts**

Agency Name: Community Action Partnership of Madera County, Inc. on behalf of the Stanislaus County Office of Education Vendor No. 20-B509
 Fiscal Year End: June 30, 2018 Contract No. CMSS-7017
 Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-A	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Other (Specify):	\$ -	\$ -	\$ -
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
INTEREST EARNED ON APPORTIONMENTS	-	-	-
UNRESTRICTED INCOME			
Other (Specify):	-	-	-
Other (Specify):	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -

SECTION II - REIMBURSABLE EXPENSES

1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	76,207	-	76,207
3000 Employee Benefits	20,359	-	20,359
4000 Books and Supplies	3,495	-	3,495
5000 Services and Other Operating Expenses	1,027	-	1,027
Indirect Costs. Rate: 9.10%	9,199	-	9,199
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 110,287	\$ -	\$ 110,287
TOTAL ADMINISTRATIVE COSTS (included in section II above)	\$ 9,199	\$ -	\$ 9,199
DAYS OF OPERATION	-	-	-
FOR CDE-A&I USE ONLY:			

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Resource and Referral Programs**

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. CRRP-7032

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 2507	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
County Maintenance of Effort (EC § 8279)	\$ -	\$ -	\$ -
Other (Specify):	-	-	-
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
TRANSFER FROM RESERVE (<i>Resource & Referral Only</i>)	-	-	-
INTEREST EARNED ON APPORTIONMENTS	7	-	7
UNRESTRICTED INCOME			
Other (Specify): Miscellaneous Revenue	3,300	-	3,300
Other (Specify):	-	-	-
TOTAL REVENUE	\$ 3,307	\$ -	\$ 3,307

SECTION II - REIMBURSABLE EXPENSES

1000 Certificated Salaries	\$ -	\$ -	\$ -
2000 Classified Salaries	89,943	-	89,943
3000 Employee Benefits	22,088	-	22,088
4000 Books and Supplies	15,140	-	15,140
5000 Services and Other Operating Expenses	47,341	-	47,341
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (<i>program-related</i>)	-	-	-
6500 Replacement Equipment (<i>program-related</i>)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs. Rate: 9.10% (Rate is Self-Calculating)	15,881	-	15,881
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 190,393	\$ -	\$ 190,393

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Child Development CCIP Support Contracts**

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. CCIP-7032

Multi-Year Contract? (Check "No" Box or Enter Contract Period): No: or Period: _____

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	COLUMN A1	COLUMN A2	COLUMN B	COLUMN C
	PRIOR YEAR'S AUD 9529 ENDING BALANCE FOR THIS CONTRACT (Multi-Year Contract Only)	CURRENT FISCAL YEAR PER FORM CDFS 9529	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE THROUGH CURRENT FISCAL YEAR PER AUDIT
SECTION I - REVENUE				
RESTRICTED INCOME				
Match Requirement	\$ -	\$ 5,006	\$ -	\$ 5,006
County Maintenance of Effort (EC § 8279)	-	-	-	-
Other (Specify): County	-	-	-	-
Other (Specify):	-	-	-	-
Subtotal	\$ -	\$ 5,006	\$ -	\$ 5,006
INTEREST EARNED ON APPORTIONMENTS	-	-	-	-
UNRESTRICTED INCOME				
Match Requirement	-	-	-	-
Other (Specify):	-	-	-	-
Other (Specify):	-	-	-	-
TOTAL REVENUE	\$ -	\$ 5,006	\$ -	\$ 5,006

SECTION II - REIMBURSABLE EXPENSES

1000 Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	-	14,393	-	14,393
3000 Employee Benefits	-	3,336	-	3,336
4000 Books and Supplies	-	5,282	-	5,282
5000 Services and Other Operating Expenses	-	8,121	-	8,121
6100/6200 Other Approved Capital Outlay	-	-	-	-
6400 New Equipment (<i>program-related</i>)	-	-	-	-
6500 Replacement Equipment (<i>program-related</i>)	-	-	-	-
Depreciation or Use Allowance	-	-	-	-
Indirect Costs. Rate: 9.10%	-	2,377	-	2,377
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ -	\$ 33,509	\$ -	\$ 33,509
TOTAL ADMINISTRATIVE COSTS (<i>included in section II above</i>)	\$ -	\$ 2,377		\$ 2,377

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Child Development Support Contracts**

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. CHST-7032

Multi-Year Contract? (Check "No" Box or Enter Contract Period): No or Period: _____

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	COLUMN A1	COLUMN A2	COLUMN B	COLUMN C
	PRIOR YEAR'S AUD 9529 ENDING BALANCE FOR THIS CONTRACT (Multi-Year Contract Only)	CURRENT FISCAL YEAR PER FORM CDFS 9529	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE THROUGH CURRENT FISCAL YEAR PER AUDIT
SECTION I - REVENUE				
RESTRICTED INCOME				
Match Requirement	\$ -	\$ -	\$ -	\$ -
County Maintenance of Effort (EC § 8279)	-	-	-	-
Other (Specify):	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -
INTEREST EARNED ON CHILD DEVELOPMENT APPORTIONMENTS	-	-	-	-
UNRESTRICTED INCOME				
Other (Specify):	-	-	-	-
Other (Specify):	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -

SECTION II - REIMBURSABLE EXPENSES

1000 Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-	-
3000 Employee Benefits	-	-	-	-
4000 Books and Supplies	-	487	-	487
5000 Services and Other Operating Expenses	-	3,823	-	3,823
6100/6200 Other Approved Capital Outlay	-	-	-	-
6400 New Equipment (<i>program-related</i>)	-	-	-	-
6500 Replacement Equipment (<i>program-related</i>)	-	-	-	-
Depreciation or Use Allowance	-	-	-	-
Indirect Costs. Rate: 9.10%	-	392	-	392
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ -	\$ 4,702	\$ -	\$ 4,702
TOTAL ADMINISTRATIVE COSTS (<i>included in section II above</i>)	\$ -	\$ 392	\$ -	\$ 392

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED FISCAL REPORT
for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. CAPP-7034

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	Column A	Column B	Column C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$ -	\$ -	\$ -
County Maintenance of Effort (EC § 8279)	-	-	-
Uncashed Checks to Providers	-	-	-
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
TRANSFER FROM RESERVE (Alternative Payment Only)			
	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	71,891	-	71,891
INTEREST EARNED ON APPORTIONMENTS	114	-	114
UNRESTRICTED INCOME			
Other (Specify):	-	-	-
TOTAL REVENUE	\$72,005	\$ -	\$72,005

SECTION II - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers</i>	\$ 1,894,207	\$ -	\$ 1,894,207
1000 Certificated Salaries	-	-	-
2000 Classified Salaries	124,387	1	124,388
3000 Employee Benefits	36,063	-	36,063
4000 Books and Supplies	11,638	1	11,639
5000 Services and Other Operating Expenses	30,482	8	30,490
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Replacement Equipment (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs. Rate: 9.10%	184,264	1	184,265
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 2,281,041	\$ 11	\$ 2,281,052
TOTAL ADMINISTRATIVE COSTS (included in Section II above)	\$ 184,264	\$ 1	\$ 184,265
DAYS OF OPERATION	248	-	248
FOR CDE-A&I USE ONLY:			

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED FISCAL REPORT
for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. C2AP-7032

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	Column A	Column B	Column C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$ -	\$ -	\$ -
County Maintenance of Effort (EC § 8279)	-	-	-
Uncashed Checks to Providers	-	-	-
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
TRANSFER FROM RESERVE (Alternative Payment Only)			
	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	25,137	-	25,137
INTEREST EARNED ON APPORTIONMENTS	108	-	108
UNRESTRICTED INCOME			
Other (Specify):	-	-	-
TOTAL REVENUE	\$ 25,245	\$ -	\$ 25,245

SECTION II - EXPENSES			
<i>Direct Payments to Providers</i>	\$ 2,052,174	\$ (4,280)	\$ 2,047,894
1000 Certificated Salaries	-	-	-
2000 Classified Salaries	130,016	-	130,016
3000 Employee Benefits	38,449	7	38,456
4000 Books and Supplies	10,847	-	10,847
5000 Services and Other Operating Expenses	31,310	1	31,311
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment (program-related)	-	-	-
6500 Replacement Equipment (program-related)	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs. Rate: 9.10%	203,627	(389)	203,238
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 2,466,423	\$ (4,661)	\$ 2,461,762
TOTAL ADMINISTRATIVE COSTS (included in Section II above)	\$ 203,627	\$ (389)	\$ 203,238
DAYS OF OPERATION	248		248

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED FISCAL REPORT
for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Community Action Partnership of Madera County, Inc. Vendor No. 20-B509

Fiscal Year End: June 30, 2018 Contract No. C3AP-7031

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

	Column A	Column B	Column C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$ -	\$ -	\$ -
County Maintenance of Effort (EC § 8279)	-	-	-
Uncashed Checks to Providers	-	-	-
Other (Specify):	-	-	-
Subtotal	\$ -	\$ -	\$ -
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>	-	-	-
FAMILY FEES FOR CERTIFIED CHILDREN	36,604	-	36,604
INTEREST EARNED ON APPORTIONMENTS	-	34	34
UNRESTRICTED INCOME			
Other (Specify):	-	-	-
TOTAL REVENUE	\$ 36,604	\$ 34	\$ 36,638

SECTION II - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers</i>	\$ 686,930	\$ (6,020)	\$ 680,910
1000 Certificated Salaries	-	-	-
2000 Classified Salaries	41,322	(13)	41,309
3000 Employee Benefits	12,083	1	12,084
4000 Books and Supplies	2,148	-	2,148
5000 Services and Other Operating Expenses	7,814	1	7,815
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment <i>(program-related)</i>	-	-	-
6500 Replacement Equipment <i>(program-related)</i>	-	-	-
Depreciation or Use Allowance	-	-	-
Indirect Costs. Rate: 9.10%	64,398	(1)	64,397
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$ 814,695	\$ (6,032)	\$ 808,663
TOTAL ADMINISTRATIVE COSTS <i>(included in Section II above)</i>	\$ 64,398	\$ (1)	\$ 64,397
DAYS OF OPERATION	248	-	248

FOR CDE-A&I USE ONLY:

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Community Action Partnership of Madera County, Inc.

Fiscal Year End: June 30, 2018 Vendor No. 20-B509

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

RESERVE ACCOUNT TYPE (Check One): <input type="checkbox"/> Center Based <input checked="" type="checkbox"/> Resource and Referral <input type="checkbox"/> Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT

LAST YEAR:

1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$ 5,391	\$ -	\$ 5,391
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.	\$ -	\$ -	\$ -
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred from Contracts to Reserve Account	\$ -	\$ -	\$ -
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)	\$ -	\$ -	\$ -
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$ 5,391	\$ -	\$ 5,391

5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$ 2	\$ -	\$ 2
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
Contract No.	\$ -	\$ -	\$ -
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred to Contracts from Reserve Account	-	-	-
7. Ending Balance on June 30, 2018 (column A must agree with this year's CDFS 9530-A, Section IV)	\$ 5,393	\$ -	\$ 5,393

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

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Community Action Partnership of Madera County, Inc.

Fiscal Year End: June 30, 2018 Vendor No. 20-B509

Independent Auditor's Name: Brown Armstrong, CPA's, Inc.

RESERVE ACCOUNT TYPE (Check One): <input type="checkbox"/> Center Based <input type="checkbox"/> Resource and Referral <input checked="" type="checkbox"/> Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT

LAST YEAR:

1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$ 16,721	\$ -	\$ 16,721
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No. CAPP-7034	\$ 979	\$ -	\$ 979
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred from Contracts to Reserve Account	979	-	979
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)	\$ -	\$ -	\$ -
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$ 17,700	\$ -	\$ 17,700

THIS YEAR:

5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$ 7	\$ -	\$ 7
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
Contract No.	\$ -	\$ -	\$ -
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Contract No.	-	-	-
Total Transferred to Contracts from Reserve Account	-	-	-
7. Ending Balance on June 30, 2018 (column A must agree with this year's CDFS 9530-A, Section IV)	\$ 17,707	\$ -	\$ 17,707

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? ___ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.600 93.596/93.575 16.575	Head Start and Migrant Head Start CCDF Cluster Crime Victim Assistance

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

Auditee qualified as low-risk auditee? X Yes ___ No

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018**

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.