

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

**FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION**

**FOR THE YEAR ENDED  
JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022)**



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 REPORT ON EXAMINATION OF FINANCIAL STATEMENTS  
 AND ADDITIONAL INFORMATION  
 JUNE 30, 2023**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor’s Report.....	1
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position.....	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows .....	8
Notes to Financial Statements .....	9
<b>ADDITIONAL INFORMATION</b>	
Schedule of Expenditures of Federal and State Awards .....	19
Notes to Schedule of Expenditures of Federal and State Awards.....	24
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	25
Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	27
<b>Financial Statements by Operating Programs:</b>	
Combining Statement of Financial Position.....	30
Combining Statement of Activities.....	31
<b>Statements of Revenue and Expenses:</b>	
Community Services Block Grant Programs .....	32
Head Start Programs .....	33
Migrant Programs .....	34
Child Care Programs .....	36
Emergency Food and Shelter Programs.....	39

	<u>Page</u>
Energy Programs .....	42
Senior Programs .....	43
Other Programs .....	44
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT	
ENERGY PROGRAMS –	
Supplemental Statements of Revenue and Expense .....	47
COMMUNITY SERVICES BLOCK GRANT (CSBG) –	
Statements of Revenue and Expense .....	59
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES	
Statements of Revenue and Expense .....	63
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF SOCIAL SERVICES	
General Information .....	74
Schedules of Expenditures by State Categories .....	75
Schedule of Expenditures for Equipment .....	78
Schedule of Expenditures for Renovations and Repair .....	79
Combining Schedule of Administrative Costs Relating to California Department of Social Services Programs .....	80
Audited Attendance and Fiscal Reports .....	81
Audited Reserve Account Cash Activity Reports .....	102
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	104

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2023; the related statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 30-103 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying supplemental schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 supplemental schedules and the schedule of expenditures of federal and state awards are 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 14, 2023, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

### **Report on Summarized Comparative Information**

We have audited the financial statements of the Agency, as of June 30, 2022, and expressed an unmodified opinion on those financial statements in our report dated June 15, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, 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 14, 2023

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**  
**(WITH COMPARATIVE TOTALS FOR 2022)**

<b><u>ASSETS</u></b>	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2023	Total June 30, 2022
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents (Note 1)	\$ 6,784,362	\$ -	\$ 6,784,362	\$ 3,760,124
Grants Receivable	2,527,926	-	2,527,926	3,469,586
Accounts Receivable	13,171	-	13,171	36,989
Food and Custodial Supply Inventory	28,100	-	28,100	29,501
Right-of-Use Assets - Operating Leases	4,265,259	-	4,265,259	-
Prepaid Expenses	58,452	-	58,452	57,776
<b>Total Current Assets</b>	<b>13,677,270</b>	<b>-</b>	<b>13,677,270</b>	<b>7,353,976</b>
PROPERTY AND EQUIPMENT (Note 3)	1,919,364	-	1,919,364	1,778,397
DEPOSITS	139,952	-	139,952	140,005
<b>TOTAL ASSETS</b>	<b>\$ 15,736,586</b>	<b>\$ -</b>	<b>\$ 15,736,586</b>	<b>\$ 9,272,378</b>
 <b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>LIABILITIES:</b>				
Accounts Payables and Accrued Expenses	\$ 4,057,783	\$ -	\$ 4,057,783	\$ 4,788,052
Due to Funder	729,174	-	729,174	2,916
CDE Reserve (Note 4)	36,680	-	36,680	42,480
Deferred Revenue	3,731,285	-	3,731,285	1,785,313
Operating Lease Liabilities				
Due Within One Year	1,025,975	-	1,025,975	-
Due in More Than One Year	3,239,284	-	3,239,284	-
<b>Total Liabilities</b>	<b>12,820,181</b>	<b>-</b>	<b>12,820,181</b>	<b>6,618,761</b>
<b>NET ASSETS:</b>				
Unrestricted	549,729	-	549,729	438,008
Unrestricted, Designated	560,000	-	560,000	560,000
Property and Equipment	1,806,676	-	1,806,676	1,655,609
<b>Total Net Assets</b>	<b>2,916,405</b>	<b>-</b>	<b>2,916,405</b>	<b>2,653,617</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 15,736,586</b>	<b>\$ -</b>	<b>\$ 15,736,586</b>	<b>\$ 9,272,378</b>

See Notes to Financial Statements.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
**(WITH COMPARATIVE TOTALS FOR 2022)**

	Without Donor Restrictions	With Donor Restrictions	Total Year Ended June 30, 2023	Total Year Ended June 30, 2022
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>				
Grant Income - Federal	\$ 26,599,798	\$ -	\$ 26,599,798	\$ 24,082,854
Grant Income - State	5,736,272	-	5,736,272	6,811,351
Grant Income - Local Govt.	326,514	-	326,514	304,102
Grant and Contract Income - Other	106,778	-	106,778	9,590
In-Kind Donations (Note 7)	2,855,604	-	2,855,604	2,002,170
Donations	123,368	-	123,368	119,495
Rental Income	57,884	-	57,884	48,962
Investment Income		-		
Interest	3,250	-	3,250	2,270
Other Income	2,503	-	2,503	50,475
	<u>35,811,971</u>	<u>-</u>	<u>35,811,971</u>	<u>33,431,269</u>
Total Revenues, Gains, and Other Support				
<b>EXPENSES AND LOSSES:</b>				
Corporate	2,547,207	-	2,547,207	2,497,726
CSBG	441,612	-	441,612	431,131
Regional Head Start	6,454,604	-	6,454,604	5,833,005
Migrant Programs	12,554,211	-	12,554,211	12,219,422
Child Care Programs	10,400,737	-	10,400,737	9,966,880
Emergency Food and Shelter	2,200,356	-	2,200,356	1,954,022
Energy Program	1,481,463	-	1,481,463	941,484
Senior Services	120,086	-	120,086	234,707
Other Programs	2,046,314	-	2,046,314	1,759,978
Eliminations	(2,546,340)	-	(2,546,340)	(2,445,097)
	<u>35,700,250</u>	<u>-</u>	<u>35,700,250</u>	<u>33,393,258</u>
Total Expenses and Losses				
<b>CHANGE IN NET ASSETS</b>	111,721	-	111,721	38,011
<b>ADJUSTMENTS TO NET ASSETS:</b>				
Net Additions to Restricted Net Assets	622,644	-	622,644	381,064
Deprec. and Deductions to Restr. Net Assets	(471,577)	-	(471,577)	(405,026)
<b>NET ASSETS, Beginning of Year</b>	<u>2,653,617</u>	<u>-</u>	<u>2,653,617</u>	<u>2,639,568</u>
<b>NET ASSETS, End of Year</b>	<u>\$ 2,916,405</u>	<u>\$ -</u>	<u>\$ 2,916,405</u>	<u>\$ 2,653,617</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023  
(WITH COMPARATIVE TOTALS FOR 2022)**

<b>EXPENSES</b>	Program Services	General and Administrative	Fundraising	Total June 30, 2023
Salaries and Wages	\$ 12,075,008	\$ 1,275,272	\$ 82,002	\$ 13,432,282
Employee Benefits	3,075,348	297,956	21,438	3,394,742
In-Kind Expenditures	2,855,604	-	-	2,855,604
Direct Assistance	6,676,690	-	-	6,676,690
Medical Expenses	8,030	765	-	8,795
Consultants and Contractual	1,111,814	209,771	-	1,321,585
Materials and Supplies	2,381,975	207,795	-	2,589,770
Travel and Training	226,886	56,677	-	283,563
Repairs and Maintenance	86,880	3,704	-	90,584
Vehicle Expenses	191,874	7,401	-	199,275
Rent	1,085,077	194,929	1,922	1,281,928
Occupancy	1,697,241	117,268	8,164	1,822,673
Insurance	10,708	47,908	-	58,616
Postage and Printing	70,169	9,344	-	79,513
Telephone	511,594	16,552	-	528,146
Rentals	153,542	11,613	-	165,155
Capital Purchases	694,059	-	-	694,059
Other Expenses	184,445	22,725	-	207,170
Depreciation	10,100	-	-	10,100
	<u>\$ 33,107,044</u>	<u>\$ 2,479,680</u>	<u>\$ 113,526</u>	<u>\$ 35,700,250</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
**(WITH COMPARATIVE TOTALS FOR 2022)**

<b>EXPENSES</b>	Program Services	General and Administrative	Fundraising	Total June 30, 2022
Salaries and Wages	\$ 12,316,512	\$ 1,318,662	\$ 78,372	\$ 13,713,546
Employee Benefits	3,226,481	309,919	20,480	3,556,880
In-Kind Expenditures	2,002,170	-	-	2,002,170
Direct Assistance	6,411,425	-	-	6,411,425
Medical Expenses	5,905	-	-	5,905
Consultants and Contractual	912,331	219,241	-	1,131,572
Materials and Supplies	2,387,166	170,020	-	2,557,186
Travel and Training	181,960	20,755	-	202,715
Repairs and Maintenance	76,195	1,984	-	78,179
Vehicle Expenses	176,902	7,552	-	184,454
Rent	978,115	204,768	1,758	1,184,641
Occupancy	1,072,515	85,800	5,435	1,163,750
Insurance	10,613	34,042	-	44,655
Postage and Printing	41,623	10,963	-	52,586
Telephone	409,594	24,271	-	433,865
Rentals	131,641	15,844	-	147,485
Capital Purchases	368,994	-	-	368,994
Other Expenses	124,580	22,860	-	147,440
Depreciation	5,810	-	-	5,810
	<u>\$ 30,840,532</u>	<u>\$ 2,446,681</u>	<u>\$ 106,045</u>	<u>\$ 33,393,258</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2023**  
**(WITH COMPARATIVE TOTALS FOR 2022)**

	Without Donor Restrictions	With Donor Restrictions	Total All Funds	
			June 30, 2023	June 30, 2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Change in Net Assets	\$ 111,721	\$ -	\$ 111,721	\$ 38,011
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities:				
Depreciation, Net of Amount Charged to Net Assets	10,100	-	10,100	5,810
Increase in Carrying Amount of Right-of-Use Assets - Operating Leases	(4,265,259)	-	(4,265,259)	-
(Increase) Decrease in Assets:				
Grants Receivable	941,660	-	941,660	(733,823)
Accounts Receivable	23,818	-	23,818	(4,630)
Food and Custodial Supply Inventory	1,401	-	1,401	(3,055)
Prepaid Expenses	(676)	-	(676)	(12,943)
Deposits	53	-	53	(44,629)
Increase (Decrease) in Liabilities:				
Accounts Payable and Accrued Expenses	(730,269)	-	(730,269)	573,088
Due to Funder	726,258	-	726,258	(185,937)
CDE Reserve	(5,800)	-	(5,800)	2,506
Deferred Revenue	1,945,972	-	1,945,972	1,314,948
Operating Lease Liability	4,265,259	-	4,265,259	-
	2,912,517	-	2,912,517	911,335
Total Adjustments				
Net Cash Provided By Operating Activities:	3,024,238	-	3,024,238	949,346
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of Property and Equipment	(622,644)	-	(622,644)	(417,841)
Less Additions to Property and Equipment Charged to Net Assets	622,644	-	622,644	381,064
	-	-	-	(36,777)
Net Cash Used By Investing Activities:				
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	3,024,238	-	3,024,238	912,569
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	3,760,124	-	3,760,124	2,847,555
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	\$ 6,784,362	\$ -	\$ 6,784,362	\$ 3,760,124
<b>NON-CASH ACTIVITIES:</b>				
In-Kind Services			\$ 2,855,604	\$ 2,002,170
Right-of-Use Assets after ASC 842 Implementation			\$ 4,265,259	

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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 children of low income 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 children of low income families and children 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 of accounting.

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.

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, revenue, and expenses for the reporting period. Actual results could differ from those estimates.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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

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 statement of financial position approximate 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, 2023, the Agency had four major revenue sources that together accounted for approximately 80% of the total revenue of the Agency. The major revenue sources include the Agency's Head Start Program, its two Migrant Head Start Programs, and the California Department of Social Services grants included within the Child Care programs.

Cash and Cash Equivalents

Cash is defined as cash in 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

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

Property and Equipment

The Agency reports gifts of land, buildings, and equipment as net assets without donor restrictions 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 net assets with donor restrictions. 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 3, property and equipment not purchased with grant funds are depreciated by the straight-line method over the estimated useful lives of the respective assets.

Leases

The Agency adopted Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842), on July 1, 2022, using the modified retrospective transition method by applying the lease standard to the existing leases as of the initial date of adoption and not restating the prior year. The Agency recognizes a right-of-use (ROU) asset and a lease liability within its statement of financial position for leases with terms greater than 12 months that are material. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation of the Agency to make lease payments arising from the lease. Some leases have an option to extend, which is included in the lease terms when it is reasonably certain that the Agency will exercise that option.

The initial measurement of the lease liability is determined using the present value of lease payments not yet paid and an incremental borrowing rate which approximates the rate at which the Agency would borrow, on a collateralized basis. This rate varies by lease.

Operating leases are included in operating ROU assets-net, current operating lease liabilities and long-term lease liabilities in the statement of financial position. The adoption of the new lease standard resulted in recognition of total ROU assets-net of \$4,265,259 and total lease liabilities of \$4,265,259.

Lease payments made with grant funds, which are expensed in the month of payment, are recorded in the accompanying statement of activities as an expense. Variance between the current year lease expense and the change in the lease liability amounts are reflected as an adjustment to net assets.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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 at a time. 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 net assets with donor restrictions and revenues if they are subject to donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions when a stipulated time restriction ends, purpose restriction is accomplished, or both. However, contributions and grants with donor restrictions are reported as net assets without donor restrictions 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 9, 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.

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.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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

Net Assets Without Donor Restrictions

These are net asset balances that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. As of June 30, 2023, these include \$549,729 in unrestricted, \$560,000 unrestricted designated, and \$1,806,676 in net investment in capital assets.

Net Assets With Donor Restrictions

These include net asset balances that are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by action of the Agency or by the passage of time.

Summarized Information for 2022

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 accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Change in Accounting Principle

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) 842, *Leases*, to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Agency adopted the standard effective July 1, 2022, and recognized and measured leases existing at, or entered into after, July 1, 2022, with certain practical expedients available. Lease disclosures for the year ended June 30, 2023, are made under prior lease guidance in FASB ASC 840. The Agency elected the available practical expedients to account for existing operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 addresses stakeholder requests for more transparent disclosures of how a nonprofit organization values and utilizes contributed nonfinancial assets. ASU 2020-07 amends presentation and disclosure requirements for contributed nonfinancial assets, without changing recognition and measurement principles. Specifically, in the statement of activities, a nonprofit organization must present contributed nonfinancial assets separately from cash contributions or other financial assets. Furthermore, certain information must be disclosed for each category of contributed nonfinancial asset recognized within the statement of activities during the reporting period (see Note 8). The Agency adopted ASU 2020-07 with a date of initial application of July 1, 2022, using the modified retrospective method.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 2 – LIQUIDITY AND AVAILABILITY**

As of June 30, 2023, the following table shows the total financial assets held by the Agency and the amounts of those financial assets that could readily be made available within one-year of the statement of financial position date to meet general expenditures:

Financial assets held at year-end:	
Cash and cash equivalents	\$ 6,784,362
Grants and accounts receivable	2,541,097
	9,325,459
Less: Donor restrictions	-
Financial assets available to meet expenditures over the next 12 months	\$ 9,325,459

The Agency has certain donor-restricted assets limited to use which are available for expenditure within one-year in the normal course of operations. Accordingly, these assets have been included in the qualitative information above for financial asset to meet general expenditures within one year. The Agency has assets limited to use for donor-restricted purposes. These assets are not available for general expenditure within the next year.

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment at June 30, 2023, consisted of the following:

	Cost/Basis	Accumulated Depreciation	Net Book Value
Buildings	\$ 4,021,500	\$ 3,453,890	\$ 567,610
Building Improvements	427,857	158,846	269,011
Vehicles	1,456,117	979,677	476,440
Equipment	1,789,437	1,261,780	527,657
Land	59,005	-	59,005
Land Improvements	190,835	171,194	19,641
	\$ 7,944,751	\$ 6,025,387	\$ 1,919,364

Total unrestricted depreciation expense for the year ended June 30, 2023, was \$10,100. As indicated in Note 1, depreciation expense that was charged as a reduction in the restricted net assets account was \$471,577.

**NOTE 4 – STATE CHILD DEVELOPMENT RESERVES**

Child development contracts with the California Department of Social Services (CDSS) are allowed, with prior approval, to maintain a reserve account from earned but unexpended child development contract funds.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 4 – STATE CHILD DEVELOPMENT RESERVES** (Continued)

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, 2023, totaled \$36,680, which is recorded as an asset in the cash account. Also, upon termination of child development contracts with the CDSS, the Agency would have to return the reserve funds to the CDSS. As such, the offsetting balance of \$36,680 is recorded as a liability in the Agency’s financial statements.

**NOTE 5 – NUTRITION PROGRAMS**

The Agency had a nutrition agreement with CDSS 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.

**NOTE 6 – IN-KIND CONTRIBUTIONS**

Donated materials and services (in-kind) are reflected as contributions in the accompanying statements at their fair 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, 2023, are shown in the table below.

Description	2023
Volunteer in-kind	\$ 2,291,253
Rent in-kind	554,518
Other in-kind	9,833
Total In-Kind	\$ 2,855,604

**NOTE 7 – 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, 2023, were \$590,938.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 8 – RELATED PARTY TRANSACTIONS**

In accordance with state and local laws, the Madera County (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 9 – COST ALLOCATION PLAN**

The Agency updates its cost allocation plan 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.

*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, 2023, 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 10 – EMPLOYMENT AGREEMENTS**

The Agency’s full-time and regular part-time regional, migrant and 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, 2025.

**NOTE 11 – 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, 2023. 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 California Department of Social Services in this audit report.

**NOTE 12 – COMMITMENTS AND CONTINGENCY**

Commitments

The Agency leases consist primarily of space leased for client services such as child care centers, walk-in offices for a variety of services including child care referrals, case management, emergency services, and energy services. Additionally, office leases are also included. Lease amounts vary and payments are made the first of every month. The Agency has no capital leases.

At June 30, 2023, the operating lease ROU asset and operating liability amounted to \$4,265,259 and \$4,265,259, respectively.

The Agency leases various office and facility spaces. 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:

Year Ending June 30,	Operating Leases
2024	\$ 1,188,168
2025	1,110,143
2026	1,046,910
2027	1,013,055
2028	1,028,835
Thereafter	718,523
Total lease payments	6,105,634
Less present value discount	(1,840,375)
Total lease liability	\$ 4,265,259

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 12 – COMMITMENTS AND CONTINGENCY** (Continued)

Commitments (Continued)

Supplemental balance sheet information related to the operating leases as of June 30, 2023, is as follows:

Operating lease ROU asset, net	<u>\$</u>	<u>4,265,259</u>
Current portion of operating lease liability	\$	1,025,975
Long-term operating lease liability		<u>3,239,284</u>
Total operating lease liability	<u>\$</u>	<u>4,265,259</u>
Weighted average remaining lease in terms of months		46.69
Weighted average discount rate		10.00%

**NOTE 13 – SUBSEQUENT EVENTS**

The Agency has evaluated its financial position and activities from the June 30, 2023 year-end of this report through December 14, 2023, which is the date that the financial statements were available to be issued.

## **ADDITIONAL INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b>U.S. Department of Health &amp; Human Services:</b>								
Regional Head Start-Madera Co.: 6/1/23-5/31/24	93.600	09CH011519-04-00	\$ 5,260,262	\$ -	\$ 5,260,262	\$ 194,285	\$ -	\$ 194,285
Regional Head Start-Madera Co.: 6/1/22-5/31/23	93.600	09CH011519-03-02	5,170,116	-	5,170,116	4,922,740	-	4,922,740
RHS-Madera Co. ARP Basic: 6/1/21-3/31/23	93.600	09HE000306-01-C5	344,592	-	344,592	65,464	-	65,464
RHS-Madera Co. CRRSA: 6/1/21-3/31/23	93.600	09HE000306-01-C6	86,679	-	86,679	22,179	-	22,179
<b>Pass-Through Program From:</b>								
<b>Stanislaus County Office of Education-</b>								
Madera Migrant Head Start: 3/1/23-2/28/24	93.600	90CM9830-05	6,190,342	-	6,190,342	1,383,735	-	1,383,735
Madera Migrant Head Start: 3/1/22-2/28/23	93.600	90CM9830-04	5,664,788	-	5,664,788	4,002,639	-	4,002,639
MMHS-Madera Co. ARP Basic: 4/1/21-3/31/23	93.600	90-HN-000009-01	535,575	-	535,575	269,715	-	269,715
MMHS-Madera Co. CRRSA: 4/1/21-3/31/23	93.600	90-HN-000009-01	163,857	-	163,857	125,164	-	125,164
<b>Comm. Action Partnership of San Luis Obispo Co. Inc.-</b>								
Fresno Migrant Head Start: 9/1/22-8/31/23	93.600	90CM009851-03	4,886,000	-	4,886,000	3,606,243	-	3,606,243
FMEHS COVID CARES EHS: 4/1/21-3/31/23	93.600	90CM009851-02	702,309	-	702,309	191,104	-	191,104
Fresno Migrant Head Start: 9/1/21-8/31/22	93.600	90CM009851-02	4,735,161	-	4,735,161	1,289,208	-	1,289,208
FMHS COVID CARES Basic: 9/1/20-8/31/22	93.600	90CM009851-01	454,125	-	454,125	148,306	-	148,306
		Subtotal Head Start	34,193,806	-	34,193,806	16,220,782	-	16,220,782
<b>Pass-Through Program From:</b>								
<b>California Dept. of Comm. Services &amp; Development-</b>								
CSBG: 1/1/22-5/31/23	93.569	23F-4023	318,202	-	318,202	210,386	-	210,386
CSBG: 1/1/21-5/31/22	93.569	22F-5023	293,479	-	293,479	200,167	-	200,167
CSBG Discretionary: 6/15/23-12/31/23	93.569	23F-4023	7,251	-	7,251	59	-	59
CSBG Discretionary: 6/15/22-5/31/23	93.569	22F-5023	31,000	-	31,000	31,000	-	31,000
LIHEAP: 11/1/22-6/30/24								
LIHEAP EHA-16	93.568	23B-5019	349,545	-	349,545	188,052	-	188,052
LIHEAP Weatherization	93.568	23B-5019	73,053	-	73,053	41,780	-	41,780
LIHEAP EHA-16 provided to Subrecipient	93.568	23B-5019	59,385	-	59,385	32,924	-	32,924
LIHEAP Weatherization provided to Subrecipient	93.568	23B-5019	476,527	-	476,527	364,159	-	364,159
LIHEAP: 11/1/21-12/31/23								
LIHEAP EHA-16	93.568	22B-4019	218,085	-	218,085	190,197	-	190,197
LIHEAP Weatherization	93.568	22B-4019	35,012	-	35,012	111,497	-	111,497
LIHEAP EHA-16 provided to Subrecipient	93.568	22B-4019	67,528	-	67,528	66,413	-	66,413
LIHEAP Weatherization provided to Subrecipient	93.568	22B-4019	301,235	-	301,235	214,793	-	214,793
LIHEAP: 11/1/20 - 10/31/23								
LIHEAP EHA-16	93.568	21B-5019	244,092	-	244,092	-	-	-
LIHEAP Weatherization	93.568	21B-5019	46,649	-	46,649	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	21B-5019	81,967	-	81,967	1,047	-	1,047
LIHEAP Weatherization provided to Subrecipient	93.568	21B-5019	312,192	-	312,192	15,499	-	15,499
LIHEAP ARPA: 8/1/21 - 9/30/23								
LIHEAP EHA-16	93.568	21V-5568	344,346	-	344,346	34,844	-	34,844
LIHEAP Weatherization	93.568	21V-5568	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	21V-5568	145,989	-	145,989	123,135	-	123,135
LIHEAP Weatherization provided to Subrecipient	93.568	21V-5568	-	-	-	-	-	-

See accompanying notes to the schedule of expenditures of federal awards.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
Emergency Supplemental LIHEAP: 4/15/23 - 5/31/25								
LIHEAP EHA-16	93.568	23J-5723	143,644	-	143,644	8,881	-	8,881
LIHEAP Weatherization	93.568	23J-5723	27,272	-	27,272	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	23J-5723	6,000	-	6,000	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	23J-5723	182,511	-	182,511	-	-	-
Supplemental LIHEAP (SLIHEAP): 5/1/23 - 5/31/24	93.568	23Q-5568	51,445	-	51,445	4,640	-	4,640
Supplemental LIHEAP (SLIHEAP): 9/1/22 - 6/30/23	93.568	22Q-4568	7,177	-	7,177	7,174	-	7,174
Low Income Household Water Assistance Program (LIHWAP): 4/01/22 - 12/31/23	93.499	21W-9010	115,848	-	115,848	76,428	-	76,428
<u>Pass-Through Program From:</u>								
<u>California Department of Social Services-</u>								
Alternative Payment	93.596	CAPP-1033	1,261,778	2,030,106	3,291,884	556,486	895,343	1,451,829
Alternative Payment - Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment	93.575	CAPP-1033	2,193,973	-	2,193,973	967,612	-	967,612
Alternative Payment	93.596	CAPP-2032	1,261,778	2,839,591	4,101,369	290,837	185,844	476,681
Alternative Payment	93.575	CAPP-2032	3,708,735	-	3,708,735	1,179,468	-	1,179,468
Alternative Payment - Stage 2	93.575	C2AP-2031	721,213	964,896	1,686,109	721,213	525,512	1,246,725
Alternative Payment - Stage 2 Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment - Stage 3	93.596	C3AP-2030	54,562	550,347	604,909	54,562	536,078	590,640
Alternative Payment - Stage 3 Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment - Stage 3	93.575	C3AP-2030	737,610	-	737,610	737,610	-	737,610
Alternative Payment - SB115 Provider Stipends	93.575	N/A	157,314	-	157,314	137,433	-	137,433
Child Care Initiative Project	93.575	CCIP-2032	26,000	2,503	28,503	25,150	850	26,000
CCIP Expansion ARPA	93.575	FRGT-21-CCD-CCIP30	304,849	-	304,849	302,122	-	302,122
CCDF Health & Safety	93.575	CHST-2032	4,702	-	4,702	4,702	-	4,702
Resource & Referral	93.575	CRRP-2031	93,260	186,861	280,121	93,260	186,861	280,121
R&R: CCPU Dues Deduction Fee	--	N/A	-	31,000	31,000	-	31,000	31,000
<u>Pass-Through Program From:</u>								
<u>County of Madera Dept. of Social Services-</u>								
Emergency Child Care Bridge Program for Foster Children	--	11937-21	-	197,138	197,138	-	145,193	145,193
<u>Pass-Through Program From:</u>								
<u>Stanislaus County Office of Education-</u>								
State Migrant	--	CMIG-2017	-	970,788	970,788	-	970,788	970,788
Migrant Specialized Services	--	CMSS-2017	-	137,096	137,096	-	137,096	137,096
CSPP RHS Layered	--	3-STCDE-D20-02	-	1,247,984	1,247,984	-	1,121,782	1,121,782
CSPP RHS Layered ARP	--	3-STCDE-D20-02	-	64,200	64,200	-	64,200	64,200

See accompanying notes to the schedule of expenditures of federal awards.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Pass-Through Program From:</u>								
<u>Fresno County Office of Education-</u>								
Fresno COE - Quality Rating	--	N/A	-	266,423	266,423	-	22,013	22,013
Subtotal CCDF Cluster Program			10,525,774	9,488,933	20,014,707	5,070,455	4,822,560	9,893,015
<u>Pass-Through Program From:</u>								
<u>California Office of Emergency Services-</u>								
Domestic Violence Assistance - 10/01/22-9/30/23	93.671	DV22 14 1245	117,666	-	117,666	117,666	-	117,666
Domestic Violence Assistance - 10/01/20-9/30/22	93.671	DV20 12 1245	65,000	-	65,000	-	-	-
<i>Total U.S. Department of Health &amp; Human Services</i>			48,841,680	9,488,933	58,330,613	23,331,978	4,822,560	28,154,538
<u>U.S. Department of Agriculture:</u>								
<u>Pass-Through Program From:</u>								
<u>California Department of Social Services-</u>								
Child Care Food Program - Centers 10/1/22-9/30/23	10.558	0440-CACFP-20-NP-CS 1361-OJ	520,632	-	520,632	306,469	-	306,469
Child Care Food Program - Centers 10/1/21-9/30/22	10.558	0440-CACFP-20-NP-CS 1361-OJ	513,902	-	513,902	200,222	-	200,222
<i>Total U.S. Department of Agriculture</i>			1,034,534	-	1,034,534	506,691	-	506,691
<u>U.S. Department of Justice:</u>								
<u>Pass-Through Program From:</u>								
<u>California Office of Emergency Services-</u>								
Transitional Housing - 1/1/23-12/31/23	16.575	XH22 01 1245	135,000	-	135,000	80,572	-	80,572
Transitional Housing - 1/1/22-12/31/22	16.575	XH21 04 1245	103,456	23,351	126,807	38,102	17,538	55,640
Rape & Sexual Assault - 10/1/22 - 9/30/23	16.575	RC22 36 1245	319,414	15,620	335,034	194,440	15,620	210,060
Rape & Sexual Assault - 10/1/21 - 9/30/23	16.575	RC21 35 1245	181,829	150,345	332,174	108,566	-	108,566
Rape & Sexual Assault - 10/1/21 - 9/30/23	93.497	RC21 35 1245	103,119	-	103,119	35,806	-	35,806
Victim Witness - 10/1/22-9/30/23	16.575	VW22 36 0200	284,265	32,616	316,881	211,997	32,616	244,613
Victim Witness - 10/1/21-9/30/22	16.575	VW21 35 0200	131,424	223,412	354,836	-	96,688	96,688
Advocacy and Outreach - 1/1/2023-12/31/23	16.575	UV22 01 1245	196,906	-	196,906	86,486	-	86,486
Advocacy and Outreach - 1/1/2022-12/31/22	16.575	UV21 06 1245	105,154	58,024	163,178	37,478	51,930	89,408
Domestic Violence Assistance - 10/01/22-9/30/23	16.575	DV22 14 1245	217,941	201,980	419,921	63,821	201,980	265,801
Domestic Violence Assistance - 10/01/20-9/30/22	16.575	DV20 12 1245	647,857	492,317	1,140,174	172,829	-	172,829
Child Advocacy Center - 4/1/23-3/31/24	16.575	KC22 01 1245	200,000	-	200,000	104,849	-	104,849
<u>Pass-Through Program From:</u>								
<u>National Children's Alliance-</u>								
Child Advocacy Center Program Improvement	16.758	MADE-CA-PI23	50,000	-	50,000	7,486	-	7,486
<i>Total U.S. Department of Justice</i>			2,676,365	1,197,665	3,874,030	1,142,432	416,372	1,558,804

See accompanying notes to the schedule of expenditures of federal awards.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b>U.S. Department of Housing &amp; Urban Development:</b>								
Perm. Support. Housing - Shunammite Place - 10/31/23 Rental Income	14.235	CA0772L9T142113	604,486	-	604,486	415,117	-	415,117
Perm. Support. Housing - Shunammite Place - 10/31/22 Rental Income	14.235	CA0772L9T142012	581,016	-	581,016	280,200	-	280,200
	--	Program Income	-	-	-	40,879	-	40,879
	--	Program Income	-	-	-	17,005	-	17,005
<b>Pass-Through Program From:</b>								
<b>City of Madera-</b>								
Community Development Block Grant	14.218	22-110	20,000	-	20,000	20,000	-	20,000
Community Development Block Grant CARES	14.218	#21-78	122,322	-	122,322	14,537	-	14,537
Community Development Block Grant Housing Stabilization	14.218	#21-102	345,027	-	345,027	560	-	560
<b>Pass-Through Program From:</b>								
<b>County of Fresno-</b>								
Emergency Solutions Grant Program CARES: 11/16/21-07/31/22	14.231	A21-491	682,324	-	682,324	81,666	-	81,666
<i>Total U.S. Department of Housing &amp; Urban Development</i>			<u>2,355,175</u>	<u>-</u>	<u>2,355,175</u>	<u>869,964</u>	<u>-</u>	<u>869,964</u>
<b>U.S. Department of Treasury:</b>								
<b>Pass-Through Program From:</b>								
<b>County of Madera-</b>								
ARPA - Senior Meals	21.027	12261-22	112,088	-	112,088	96,242	-	96,242
ARPA - MCRMUAP	21.027	12131-22	912,000	-	912,000	707,113	-	707,113
<i>Total U.S. Department of Treasury</i>			<u>1,024,088</u>	<u>-</u>	<u>1,024,088</u>	<u>803,355</u>	<u>-</u>	<u>803,355</u>
<b>Federal Emergency Management Agency:</b>								
<b>Pass-Through Program From:</b>								
<b>United Way FEMA Board-</b>								
Emerg Food & Shelter-FEMA - 11/01/21-12/31/23	97.024	Phase 39	1,588	-	1,588	902	-	902
Emerg Food & Shelter-FEMA - 11/01/21-12/31/23	97.024	Phase 40	1,684	-	1,684	1,022	-	1,022
Emerg Food & Shelter-FEMA CARES - 11/01/21-12/31/23	97.024	ARPA	4,910	-	4,910	1,338	-	1,338
<i>Total Federal Emergency Management Agency</i>			<u>8,182</u>	<u>-</u>	<u>8,182</u>	<u>3,262</u>	<u>-</u>	<u>3,262</u>
<b>California Dept. of Health Care Services:</b>								
<b>Pass-Through Program From:</b>								
<b>County of Madera Behavioral Health-</b>								
Mental Health Services Act - Property Management	--	11521-19	-	50,000	50,000	-	39,904	39,904
Mental Health Services Act	--	11715-20	-	45,000	45,000	-	13	13
<b>Pass-Through Program From:</b>								
<b>CalViva Health-</b>								
Housing and Homelessness Incentive Program			-	161,257	161,257	-	46,613	46,613
<i>Total California Dept. of Health Care Services</i>			<u>-</u>	<u>256,257</u>	<u>256,257</u>	<u>-</u>	<u>86,530</u>	<u>86,530</u>

See accompanying notes to the schedule of expenditures of federal awards.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b>California Homeless Coordinating &amp; Financing Council:</b>								
Pass-Through Program From:								
County of Madera Behavioral Health-								
Homeless Housing & Assistance Program		11681-20	-	411,434	411,434	-	60,360	60,360
Homeless Housing & Assistance Program Round 2		12108-22	-	188,084	188,084	-	105,519	105,519
<i>Total California Homeless Coordinating &amp; Financing Council</i>			-	599,518	599,518	-	165,879	165,879
<b>California Community Development Block Grant AB109:</b>								
Pass-Through Program From:								
County of Madera -								
Homeless Outreach CCP - AB109			-	244,931	244,931	-	244,931	244,931
<i>Total California Community Development Block Grant AB109</i>			-	244,931	244,931	-	244,931	244,931
<b>Total Federal and State Awards</b>			<b>\$ 55,940,024</b>	<b>\$ 11,787,304</b>	<b>\$ 67,727,328</b>	<b>\$ 26,657,682</b>	<b>\$ 5,736,272</b>	<b>\$ 32,393,954</b>

See accompanying notes to the schedule of expenditures of federal awards.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc. (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 its financial statements.

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

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, 2023; the related statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the financial statements, and have issued our report thereon dated December 14, 2023.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 or significant deficiencies may exist that were not identified.

## Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 14, 2023

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

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

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

***Opinion on 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 identified as subject to audit 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, 2023. 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.

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, 2023.

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

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

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



## **Responsibilities of Management for Compliance**

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

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

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

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

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

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

## **Report on Internal Control over Compliance**

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

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

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

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

### **Purpose of this Report**

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 14, 2023

**FINANCIAL STATEMENTS BY OPERATING PROGRAMS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2023**  
**(WITH COMPARATIVE TOTALS FOR 2022)**

	Unrestricted Programs		Temporarily Restricted Programs						Total All Funds		
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Program	Senior Services	Other Program	2023	2022
<b>ASSETS</b>											
<b>CURRENT ASSETS</b>											
Cash and Cash Equivalents	\$ 6,783,912	\$ -	\$ 200	\$ -	\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 6,784,362	\$ 3,760,124
Grants Receivable	-	207,944	378,787	377,217	551,870	263,458	253,015	5,673	489,962	2,527,926	3,469,586
Accounts Receivable	12,690	-	-	-	34	447	-	-	-	13,171	36,989
Due to/(from) Other Funds	(4,639,925)	(182,735)	(50,829)	866,447	3,972,044	(107,330)	(22,581)	(5,585)	170,494	-	-
Inventory	14,874	-	-	-	13,226	-	-	-	-	28,100	29,501
Right-of-Use Assets - Operating Leases	4,265,259	-	-	-	-	-	-	-	-	4,265,259	5,299,447
Prepaid Expenses	56,683	-	-	-	-	475	-	-	1,294	58,452	57,776
<b>Total Current Assets</b>	<b>6,493,493</b>	<b>25,209</b>	<b>328,158</b>	<b>1,243,664</b>	<b>4,537,224</b>	<b>156,775</b>	<b>230,909</b>	<b>88</b>	<b>661,750</b>	<b>13,677,270</b>	<b>12,653,423</b>
PROPERTY AND EQUIPMENT	1,919,364	-	-	-	-	-	-	-	-	1,919,364	1,778,397
DEPOSITS	105,290	-	1,780	7,590	-	16,564	-	-	8,728	139,952	140,005
<b>TOTAL ASSETS</b>	<b>\$ 8,518,147</b>	<b>\$ 25,209</b>	<b>\$ 329,938</b>	<b>\$ 1,251,254</b>	<b>\$ 4,537,224</b>	<b>\$ 173,339</b>	<b>\$ 230,909</b>	<b>\$ 88</b>	<b>\$ 670,478</b>	<b>\$ 15,736,586</b>	<b>\$ 14,571,825</b>
<b>LIABILITIES AND NET ASSETS</b>											
<b>LIABILITIES</b>											
Accounts Payable and Accrued Expenses	\$ 1,917,454	\$ 25,209	\$ 329,938	\$ 632,064	\$ 744,225	\$ 62,925	\$ 169,368	\$ 88	\$ 176,512	\$ 4,057,783	\$ 4,788,052
Due to Funder	-	-	-	-	729,174	-	-	-	-	729,174	2,916
CDE Reserve	-	-	-	-	36,680	-	-	-	-	36,680	42,480
Deferred Revenue	-	-	-	619,190	2,969,981	96,484	7,282	-	38,348	3,731,285	1,785,313
Operating Lease Liabilities											
Due Within One Year	1,025,975	-	-	-	-	-	-	-	-	1,025,975	1,034,188
Due in More Than One Year	3,239,284	-	-	-	-	-	-	-	-	3,239,284	4,265,259
<b>Total Liabilities</b>	<b>6,182,713</b>	<b>25,209</b>	<b>329,938</b>	<b>1,251,254</b>	<b>4,480,060</b>	<b>159,409</b>	<b>176,650</b>	<b>88</b>	<b>214,860</b>	<b>12,820,181</b>	<b>11,918,208</b>
NET ASSETS	2,335,434	-	-	-	57,164	13,930	54,259	-	455,618	2,916,405	2,653,617
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 8,518,147</b>	<b>\$ 25,209</b>	<b>\$ 329,938</b>	<b>\$ 1,251,254</b>	<b>\$ 4,537,224</b>	<b>\$ 173,339</b>	<b>\$ 230,909</b>	<b>\$ 88</b>	<b>\$ 670,478</b>	<b>\$ 15,736,586</b>	<b>\$ 14,571,825</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 COMBINING STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2023  
 (WITH COMPARATIVE TOTALS FOR 2022)**

	Unrestricted Programs		Temporarily Restricted Programs							Eliminations	Total All Funds	
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Programs	Senior Services	Other Programs		2023	2022
<b>REVENUE</b>												
Grant Income - Federal	\$ -	\$ 441,612	\$ 5,204,668	\$ 11,016,114	\$ 5,577,146	\$ 1,502,455	\$ 1,481,463	\$ 96,242	\$ 1,280,098	\$ -	\$ 26,599,798	\$ 24,082,854
Grant Income - State	-	-	-	-	4,822,560	497,327	-	-	416,385	-	5,736,272	6,811,351
Grant Income - Local Govt.	-	-	-	-	-	27,933	-	23,844	274,737	-	326,514	304,102
Grant and Contract Income - Other	-	-	-	-	-	95,000	-	-	11,778	-	106,778	9,590
In-Kind Contributions	-	-	1,249,936	1,538,097	-	11,688	-	-	55,883	-	2,855,604	2,002,170
Donations	6,323	-	-	-	-	8,771	-	-	108,274	-	123,368	119,495
Rental Income	-	-	-	-	-	57,884	-	-	-	-	57,884	48,962
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	2,253	-	-	-	997	-	-	-	-	-	3,250	2,270
Cost Reimbursements	2,546,340	-	-	-	-	-	-	-	-	(2,546,340)	-	-
Other Revenue	1,372	-	-	-	34	-	-	-	1,097	-	2,503	50,475
	<u>2,556,288</u>	<u>441,612</u>	<u>6,454,604</u>	<u>12,554,211</u>	<u>10,400,737</u>	<u>2,201,058</u>	<u>1,481,463</u>	<u>120,086</u>	<u>2,148,252</u>	<u>(2,546,340)</u>	<u>35,811,971</u>	<u>33,431,269</u>
<b>EXPENSES</b>												
Salaries and Wages	1,322,658	253,794	2,358,090	5,714,887	2,029,742	485,048	309,959	1,669	956,435	-	13,432,282	13,713,546
Employee Benefits	299,498	71,161	591,761	1,464,655	537,343	114,217	70,742	282	245,083	-	3,394,742	3,556,880
In-Kind Expenditures	-	-	1,249,936	1,538,097	-	11,688	-	-	55,883	-	2,855,604	2,002,170
Direct Assistance	-	31,568	-	-	5,772,513	783,953	37,929	-	50,727	-	6,676,690	6,411,425
Medical Expenses	765	180	2,290	3,270	180	720	-	-	1,390	-	8,795	5,905
Consultants and Contractual	209,771	8,331	59,934	84,710	5,119	25,036	817,701	92,045	18,938	-	1,321,585	1,131,572
Materials and Supplies	207,780	10,837	392,337	806,943	851,848	128,659	38,253	135	152,978	-	2,589,770	2,557,186
Travel and Training	56,677	2,348	57,245	113,891	3,774	6,395	7,453	-	35,780	-	283,563	202,715
Repairs and Maintenance	2,210	588	18,434	48,546	16,226	3,411	305	-	864	-	90,584	78,179
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	7,401	-	46,236	91,150	8,589	12,859	7,448	45	25,547	-	199,275	184,454
Rent	196,851	15,542	263,800	296,233	122,005	245,992	20,313	19,302	101,890	-	1,281,928	1,184,641
Occupancy	125,354	40,589	598,539	847,547	74,315	80,333	4,713	189	51,094	-	1,822,673	1,163,750
Insurance	47,908	-	2,490	4,583	537	16	-	-	3,082	-	58,616	44,655
Postage and Printing	9,344	118	4,838	36,230	8,180	1,351	13,271	58	6,123	-	79,513	52,586
Telephone	16,552	4,205	168,574	226,719	56,531	14,474	2,332	1,820	36,939	-	528,146	433,865
Rentals	11,613	393	27,557	54,240	37,519	9,410	16,463	115	7,845	-	165,155	147,485
Capital Purchases	-	-	134,614	243,598	-	116,265	80,023	-	119,559	-	694,059	368,994
Indirect Administration	-	-	422,891	898,532	850,667	157,109	53,405	4,424	159,312	(2,546,340)	-	-
Other Expenses	22,725	1,958	55,038	80,380	25,649	3,420	1,153	2	16,845	-	207,170	147,440
Depreciation	10,100	-	-	-	-	-	-	-	-	-	10,100	5,810
	<u>2,547,207</u>	<u>441,612</u>	<u>6,454,604</u>	<u>12,554,211</u>	<u>10,400,737</u>	<u>2,200,356</u>	<u>1,481,463</u>	<u>120,086</u>	<u>2,046,314</u>	<u>(2,546,340)</u>	<u>35,700,250</u>	<u>33,393,258</u>
<b>CHANGE IN NET ASSETS</b>	9,081	-	-	-	-	702	-	-	101,938	-	111,721	38,011
<b>ADJUSTMENTS TO NET ASSETS</b>												
Net Additions to Restricted Net Assets	622,644	-	-	-	-	-	-	-	-	-	622,644	-
Deprec. and Deductions to Restr. Net Assets	(471,577)	-	-	-	-	-	-	-	-	-	(471,577)	(23,962)
Reclassification to Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS, beginning of year</b>	<u>2,175,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,164</u>	<u>13,228</u>	<u>54,259</u>	<u>-</u>	<u>353,680</u>	<u>-</u>	<u>2,653,617</u>	<u>2,639,568</u>
<b>NET ASSETS, end of year</b>												
- Unrestricted	<u>\$ 2,335,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,164</u>	<u>\$ 13,930</u>	<u>\$ 54,259</u>	<u>\$ -</u>	<u>\$ 455,618</u>	<u>\$ -</u>	<u>\$ 2,916,405</u>	<u>\$ 2,653,617</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
COMMUNITY SERVICES BLOCK GRANT PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Comm. Service Block Grant</b>		<b>CSBG</b>	<b>CSBG</b>	<b>Total</b>
	<b>22F-5023</b>	<b>23F-4023</b>	<b>Discretionary</b>	<b>Discretionary</b>	
	<b>7/1/2022 -</b>	<b>3/1/2023 -</b>	<b>22F-5023</b>	<b>23F-4023</b>	
	<b>2/28/2023</b>	<b>6/30/2023</b>	<b>7/1/2022 -</b>	<b>6/15/2023 -</b>	
			<b>5/31/2023</b>	<b>6/30/2023</b>	
<b>REVENUE</b>					
Grant Income - Federal	\$ 200,167	\$ 210,386	\$ 31,000	\$ 59	\$ 441,612
Donations	-	-	-	-	-
	<u>200,167</u>	<u>210,386</u>	<u>31,000</u>	<u>59</u>	<u>441,612</u>
<b>EXPENSES</b>					
Salaries and Wages	115,785	137,961	-	48	253,794
Employee Benefits	36,716	34,439	-	6	71,161
In-Kind Expenditures	-	-	-	-	-
Direct Assistance	568	-	31,000	-	31,568
Medical Expenses	-	180	-	-	180
Consultants and Contractual	4,939	3,392	-	-	8,331
Materials and Supplies	4,173	6,664	-	-	10,837
Travel and Training	547	1,801	-	-	2,348
Repairs and Maintenance	354	234	-	-	588
Interest	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-
Rent	7,591	7,948	-	3	15,542
Occupancy	26,039	14,549	-	1	40,589
Insurance	-	-	-	-	-
Postage and Printing	-	118	-	-	118
Telephone	2,071	2,133	-	1	4,205
Rentals	226	167	-	-	393
Capital Purchases	-	-	-	-	-
Indirect Administration	-	-	-	-	-
Other Expenses	1,158	800	-	-	1,958
Depreciation	-	-	-	-	-
	<u>200,167</u>	<u>210,386</u>	<u>31,000</u>	<u>59</u>	<u>441,612</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
HEAD START PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

	Madera Head Start				Total All Funds
			C-19 ARP	C-19 CRRSA	
	09CH011519-03 7/01/22-5/31/23	09CH011519-04 6/1/23-6/30/23	09HE000306-01 7/1/22-3/31/23	09HE000306-01 7/1/22-3/31/23	
<b>REVENUE</b>					
Grant Income - Federal	\$ 4,922,740	\$ 194,285	\$ 65,464	\$ 22,179	\$ 5,204,668
Grant Income - State	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-
In-Kind Contributions	1,222,421	27,515	-	-	1,249,936
Donations	-	-	-	-	-
Rental Income	-	-	-	-	-
Parent Fees	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>6,145,161</u>	<u>221,800</u>	<u>65,464</u>	<u>22,179</u>	<u>6,454,604</u>
<b>EXPENSES</b>					
Salaries and Wages	2,270,027	88,063	-	-	2,358,090
Employee Benefits	589,113	2,648	-	-	591,761
In-Kind Expenditures	1,222,421	27,515	-	-	1,249,936
Direct Assistance	-	-	-	-	-
Medical Expenses	2,290	-	-	-	2,290
Consultants and Contractual	54,910	5,024	-	-	59,934
Materials and Supplies	335,625	9,118	27,265	20,329	392,337
Travel and Training	46,989	10,256	-	-	57,245
Repairs and Maintenance	16,208	2,226	-	-	18,434
Interest	-	-	-	-	-
Vehicle Expenses	43,140	3,096	-	-	46,236
Rent	239,938	23,862	-	-	263,800
Occupancy	547,882	17,918	32,739	-	598,539
Insurance	2,197	293	-	-	2,490
Postage and Printing	3,448	1,390	-	-	4,838
Telephone	164,864	3,710	-	-	168,574
Rentals	23,920	3,637	-	-	27,557
Capital Purchases	134,614	-	-	-	134,614
Indirect Administration	399,376	16,205	5,460	1,850	422,891
Other Expenses	48,199	6,839	-	-	55,038
Depreciation	-	-	-	-	-
	<u>6,145,161</u>	<u>221,800</u>	<u>65,464</u>	<u>22,179</u>	<u>6,454,604</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
MIGRANT PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2023**

	Madera Migrant Head Start				Subtotal Madera Migrant Page 1
	90CM9830-04 7/1/22 - 2/28/23	90CM9830-05 3/1/23 - 6/30/23	COVID-19 CRRSA 90HN000009-01 7/1/22 - 3/31/23	COVID-19 ARP 90HN000009-01 7/1/22 - 3/31/23	
<b>REVENUE</b>					
Grant Income - Federal	\$ 4,002,639	\$ 1,383,735	\$ 125,164	\$ 269,715	\$ 5,781,253
Grant Income - State	-	-	-	-	-
In-Kind Contributions	747,669	89,989	-	-	837,658
Donations	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>4,750,308</u>	<u>1,473,724</u>	<u>125,164</u>	<u>269,715</u>	<u>6,618,911</u>
<b>EXPENSES</b>					
Salaries and Wages	1,953,292	771,765	50,612	4,727	2,780,396
Employee Benefits	556,994	176,867	7,963	1,495	743,319
In-Kind Expenditures	747,669	89,989	-	-	837,658
Direct Assistance	-	-	-	-	-
Medical Expenses	805	1,380	-	-	2,185
Consultants and Contractual	10,501	29,733	-	20,007	60,241
Materials and Supplies	272,823	93,524	56,149	114,566	537,062
Travel and Training	19,429	15,387	-	-	34,816
Repairs and Maintenance	10,459	6,051	-	-	16,510
Interest	-	-	-	-	-
Vehicle Expenses	27,783	12,949	-	-	40,732
Rent	138,380	70,012	-	-	208,392
Occupancy	492,908	70,718	-	39,710	603,336
Insurance	2,010	636	-	-	2,646
Postage and Printing	6,243	5,401	-	-	11,644
Telephone	99,360	(400)	-	-	98,960
Rentals	12,216	7,681	-	-	19,897
Capital Purchases	35,284	-	-	72,784	108,068
Indirect Administration	330,916	115,417	10,440	16,426	473,199
Other Expenses	33,236	6,614	-	-	39,850
Depreciation	-	-	-	-	-
	<u>4,750,308</u>	<u>1,473,724</u>	<u>125,164</u>	<u>269,715</u>	<u>6,618,911</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**MIGRANT PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Fresno Migrant Head Start			Fresno Early Head Start Child Care Partnership		Subtotal Madera Migrant Page 1	Total All Funds
	90CM009851-02 7/1/22 - 8/31/22	90CM009851-03 9/1/22 - 6/30/23	CARES 90CM009851-01 7/1/22 - 8/31/22	CARES 90HN000017-01 9/1/22 - 3/31/23	CARES 90HN000017-01 7/1/22 - 3/31/23		
<b>REVENUE</b>							
Grant Income - Federal	\$ 1,289,208	\$ 3,606,243	\$ 7,152	\$ 141,154	\$ 191,104	\$ 5,781,253	\$ 11,016,114
Grant Income - State	-	-	-	-	-	-	-
In-Kind Contributions	204,824	495,615	-	-	-	837,658	1,538,097
Donations	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>1,494,032</u>	<u>4,101,858</u>	<u>7,152</u>	<u>141,154</u>	<u>191,104</u>	<u>6,618,911</u>	<u>12,554,211</u>
<b>EXPENSES</b>							
Salaries and Wages	794,873	2,037,541	-	85,103	16,974	2,780,396	5,714,887
Employee Benefits	187,297	504,376	-	23,014	6,649	743,319	1,464,655
In-Kind Expenditures	204,824	495,615	-	-	-	837,658	1,538,097
Direct Assistance	-	-	-	-	-	-	-
Medical Expenses	-	1,085	-	-	-	2,185	3,270
Consultants and Contractual	10,239	14,230	-	-	-	60,241	84,710
Materials and Supplies	29,478	197,642	6,556	21,250	14,955	537,062	806,943
Travel and Training	40,280	38,795	-	-	-	34,816	113,891
Repairs and Maintenance	5,839	26,197	-	-	-	16,510	48,546
Interest	-	-	-	-	-	-	-
Vehicle Expenses	8,472	41,946	-	-	-	40,732	91,150
Rent	14,467	73,374	-	-	-	208,392	296,233
Occupancy	47,720	184,146	-	-	12,345	603,336	847,547
Insurance	381	1,556	-	-	-	2,646	4,583
Postage and Printing	101	24,485	-	-	-	11,644	36,230
Telephone	30,451	97,308	-	-	-	98,960	226,719
Rentals	4,472	29,871	-	-	-	19,897	54,240
Capital Purchases	-	-	-	-	135,530	108,068	243,598
Indirect Administration	107,532	300,796	596	11,774	4,635	473,199	898,532
Other Expenses	7,606	32,895	-	13	16	39,850	80,380
Depreciation	-	-	-	-	-	-	-
	<u>1,494,032</u>	<u>4,101,858</u>	<u>7,152</u>	<u>141,154</u>	<u>191,104</u>	<u>6,618,911</u>	<u>12,554,211</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	State Migrant Basic CMIG-2017	Stanislaus Start-Up/ Close-Down CMIG-2017	Stanislaus Specialized Services CMSS-2017	Stanislaus CSPP RHS Layered 3-STCDE-D20-02	CSPP 1st Rd ARP RHS Layered 3-STCDE-D20-02	Fresno COE One-Time QRIS	Regional QRIS Early Stars	Subtotal Child Care Programs Page 1
<b>REVENUE</b>								
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - State	838,279	132,509	137,096	1,121,782	64,200	22,013	-	2,315,879
Grant Income - Local Govt.	-	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>838,279</u>	<u>132,509</u>	<u>137,096</u>	<u>1,121,782</u>	<u>64,200</u>	<u>22,013</u>	<u>-</u>	<u>2,315,879</u>
<b>EXPENSES</b>								
Salaries and Wages	581,130	92,280	99,316	679,996	-	-	-	1,452,722
Employee Benefits	174,542	27,185	25,566	184,958	-	-	-	412,251
In-Kind Expenditures	-	-	-	-	-	-	-	-
Direct Assistance	-	-	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-	-	-
Consultants and Contractual	-	-	-	2,493	-	-	-	2,493
Materials and Supplies	12,326	1,991	382	21,464	61,143	20,177	-	117,483
Travel and Training	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	4,726	-	-	-	4,726
Interest	-	-	-	-	-	-	-	-
Vehicle Expenses	360	-	-	-	-	-	-	360
Rent	-	-	185	24,267	-	-	-	24,452
Occupancy	-	-	60	52,948	-	-	-	53,008
Insurance	-	-	-	521	-	-	-	521
Postage and Printing	-	-	-	-	-	-	-	-
Telephone	-	-	133	50,506	-	-	-	50,639
Rentals	-	-	-	6,079	-	-	-	6,079
Capital Purchases	-	-	-	-	-	-	-	-
Indirect Administration	69,921	11,053	11,435	93,568	3,057	1,836	-	190,870
Other Expenses	-	-	19	256	-	-	-	275
Depreciation	-	-	-	-	-	-	-	-
	<u>838,279</u>	<u>132,509</u>	<u>137,096</u>	<u>1,121,782</u>	<u>64,200</u>	<u>22,013</u>	<u>-</u>	<u>2,315,879</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Resource & Referral Programs						Subtotal Child Care Programs Page 2
	Resource & Referral CRRP-2031	Child Care Initiative Project CCIP-2032	CCIP Expansion ARPA FRGT-21 -CCD-CCIP30	CCDF Health & Safety CHST-2032	Instructional Materials FRGT-21-CCD -GAN-IMS27	CCPU Dues Deduction Fee	
<b>REVENUE</b>							
Grant Income - Federal	\$ 93,260	\$ 25,150	\$ 302,122	\$ 4,702	\$ -	\$ -	\$ 425,234
Grant Income - State	186,861	850	-	-	-	31,000	218,711
Grant Income - Local Govt.	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	34	-	-	-	-	-	34
	<u>280,155</u>	<u>26,000</u>	<u>302,122</u>	<u>4,702</u>	<u>-</u>	<u>31,000</u>	<u>643,979</u>
<b>EXPENSES</b>							
Salaries and Wages	152,740	18,188	2,105	-	-	25,850	198,883
Employee Benefits	31,531	4,046	597	-	-	5,150	41,324
In-Kind Expenditures	-	-	-	-	-	-	-
Direct Assistance	-	-	-	-	-	-	-
Medical Expenses	180	-	-	-	-	-	180
Consultants and Contractual	656	-	-	-	-	-	656
Materials and Supplies	20,031	282	274,192	793	-	-	295,298
Travel and Training	847	-	28	-	-	-	875
Repairs and Maintenance	412	87	-	-	-	-	499
Interest	-	-	-	-	-	-	-
Vehicle Expenses	1,979	-	-	-	-	-	1,979
Rent	24,537	767	-	-	-	-	25,304
Occupancy	5,605	169	-	-	-	-	5,774
Insurance	16	-	-	-	-	-	16
Postage and Printing	1,386	-	-	-	-	-	1,386
Telephone	2,180	169	-	-	-	-	2,349
Rentals	672	117	-	-	-	-	789
Capital Purchases	-	-	-	-	-	-	-
Indirect Administration	23,368	2,169	25,200	392	-	-	51,129
Other Expenses	14,015	6	-	3,517	-	-	17,538
Depreciation	-	-	-	-	-	-	-
	<u>280,155</u>	<u>26,000</u>	<u>302,122</u>	<u>4,702</u>	<u>-</u>	<u>31,000</u>	<u>643,979</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Alternative Payment Programs				Emergency Child Care Bridge Program for Foster Children 11937-21	ARPA SB 179 Provider Stipends	Alternative Payment One-Time Provider Stipends	CDSS SB115 ARPA Survey Provider Stipends	Child Care Food Program 04440-CACFP	Subtotal Child Care Programs Page 1	Subtotal Child Care Programs Page 2	Total All Child Care Funds
	Alternative Payment CAPP-1033	Alternative Payment CAPP-2032	Alternative Payment Stage 2 C2AP-2031	Alternative Payment Stage 3 C3AP-2030								
<b>REVENUE</b>												
Grant Income - Federal	\$ 1,524,098	\$ 1,470,305	\$ 721,213	\$ 792,172	\$ -	\$ -	\$ -	\$ 137,433	\$ 506,691	\$ -	\$ 425,234	\$ 5,577,146
Grant Income - State	895,343	185,844	525,512	536,078	145,193	-	-	-	-	2,315,879	218,711	4,822,560
Grant Income - Local Govt.	-	-	-	-	-	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	829	102	66	-	-	-	-	-	-	-	997
Other Revenue	-	-	-	-	-	-	-	-	-	-	34	34
	<u>2,419,441</u>	<u>1,656,978</u>	<u>1,246,827</u>	<u>1,328,316</u>	<u>145,193</u>	<u>-</u>	<u>-</u>	<u>137,433</u>	<u>506,691</u>	<u>2,315,879</u>	<u>643,979</u>	<u>10,400,737</u>
<b>EXPENSES</b>												
Salaries and Wages	136,016	77,490	54,237	64,038	34,245	-	-	-	12,111	1,452,722	198,883	2,029,742
Employee Benefits	28,021	16,113	11,216	14,129	9,685	-	-	-	4,604	412,251	41,324	537,343
In-Kind Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Direct Assistance	2,005,444	1,397,540	1,029,582	1,117,677	96,300	-	-	125,970	-	-	-	5,772,513
Medical Expenses	-	-	-	-	-	-	-	-	-	-	180	180
Consultants and Contractual	-	1,313	368	289	-	-	-	-	-	2,493	656	5,119
Materials and Supplies	14,363	2,575	7,475	3,728	3,336	-	-	-	407,590	117,483	295,298	851,848
Travel and Training	1,538	125	649	337	250	-	-	-	-	-	875	3,774
Repairs and Maintenance	507	634	403	245	-	-	-	-	9,212	4,726	499	16,226
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	343	148	316	55	-	-	-	-	5,388	360	1,979	8,589
Rent	19,045	15,269	26,324	11,611	-	-	-	-	-	24,452	25,304	122,005
Occupancy	4,300	3,023	5,695	2,515	-	-	-	-	-	53,008	5,774	74,315
Insurance	-	-	-	-	-	-	-	-	-	521	16	537
Postage and Printing	1,272	2,010	2,670	827	15	-	-	-	-	-	1,386	8,180
Telephone	646	516	877	362	1,142	-	-	-	-	50,639	2,349	56,531
Rentals	1,993	1,501	1,604	784	47	-	-	-	24,722	6,079	789	37,519
Capital Purchases	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Administration	201,805	138,208	103,997	110,795	-	-	-	11,463	42,400	190,870	51,129	850,667
Other Expenses	4,148	513	1,414	924	173	-	-	-	664	275	17,538	25,649
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	<u>2,419,441</u>	<u>1,656,978</u>	<u>1,246,827</u>	<u>1,328,316</u>	<u>145,193</u>	<u>-</u>	<u>-</u>	<u>137,433</u>	<u>506,691</u>	<u>2,315,879</u>	<u>643,979</u>	<u>10,400,737</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Dept. of Housing & Urban Develop. Shunammite Place				CDBG CARES City of Madera Phase 2	CDBG Housing Stabilization City of Madera	Subtotal Emerg. Food and Shelter Page 1
	CA0772L9T142012 7/1/22 - 10/31/22	CA0772L9T142113 11/1/22 - 6/30/23	FEMA	FEMA ARPA			
<b>REVENUE</b>							
Grant Income - Federal	\$ 280,200	\$ 415,117	\$ 1,924	\$ 1,338	\$ 14,537	\$ 560	\$ 713,676
Grant Income - State	-	-	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-
In-Kind Contributions	3,820	7,868	-	-	-	-	11,688
Donations	-	-	-	-	-	-	-
Rental Income	17,005	40,879	-	-	-	-	57,884
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>301,025</u>	<u>463,864</u>	<u>1,924</u>	<u>1,338</u>	<u>14,537</u>	<u>560</u>	<u>783,248</u>
<b>EXPENSES</b>							
Salaries and Wages	51,964	124,929	1,544	1,060	5,534	361	185,392
Employee Benefits	12,896	33,392	276	200	1,204	115	48,083
In-Kind Expenditures	3,820	7,868	-	-	-	-	11,688
Direct Assistance	2,785	1,541	-	-	5,998	-	10,324
Medical Expenses	-	-	-	-	-	-	-
Consultants and Contractual	4,474	20,562	-	-	-	-	25,036
Materials and Supplies	61,400	37,365	-	-	-	-	98,765
Travel and Training	232	1,539	-	-	-	-	1,771
Repairs and Maintenance	712	1,311	-	-	-	-	2,023
Interest	-	-	-	-	-	-	-
Vehicle Expenses	1,635	6,336	-	-	-	-	7,971
Rent	66,585	154,103	84	55	460	27	221,314
Occupancy	13,959	41,533	15	10	81	4	55,602
Insurance	6	10	-	-	-	-	16
Postage and Printing	39	24	-	12	-	-	75
Telephone	2,980	6,098	5	1	44	6	9,134
Rentals	178	3,059	-	-	3	-	3,240
Capital Purchases	58,445	-	-	-	-	-	58,445
Indirect Administration	18,804	24,025	-	-	1,213	47	44,089
Other Expenses	111	169	-	-	-	-	280
Depreciation	-	-	-	-	-	-	-
	<u>301,025</u>	<u>463,864</u>	<u>1,924</u>	<u>1,338</u>	<u>14,537</u>	<u>560</u>	<u>783,248</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Homeless Outreach AB109 Madera County	Homeless Housing Assistance & Prevention (HHAP) Madera County 11681-20	Homeless Housing Assistance & Prevention (HHAP) Round 2 12108-22	Madera Co. Behavioral Health Programs	Madera Co. Rent, Mortgage & Utility Assistance Program 12131-22	Emergency Solutions Grants Fresno County	Subtotal Emerg. Food & Shelter Page 2
<b>REVENUE</b>							
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ 707,113	\$ 81,666	\$ 788,779
Grant Income - State	244,931	60,360	105,519	39,904	-	-	450,714
Grant Income - Local Govt.	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>244,931</u>	<u>60,360</u>	<u>105,519</u>	<u>39,904</u>	<u>707,113</u>	<u>81,666</u>	<u>1,239,493</u>
<b>EXPENSES</b>							
Salaries and Wages	143,166	22,318	30,677	5,809	61,797	23,787	287,554
Employee Benefits	32,257	5,695	7,139	1,470	12,392	4,712	63,665
In-Kind Expenditures	-	-	-	-	-	-	-
Direct Assistance	108	24,354	56,275	-	563,075	43,567	687,379
Medical Expenses	720	-	-	-	-	-	720
Consultants and Contractual	-	-	-	-	-	-	-
Materials and Supplies	14,433	108	-	8,243	696	-	23,480
Travel and Training	3,073	-	233	725	43	70	4,144
Repairs and Maintenance	1,157	-	-	-	231	-	1,388
Interest	-	-	-	-	-	-	-
Vehicle Expenses	3,726	-	246	-	-	-	3,972
Rent	12,806	2,045	1,379	417	5,316	1,943	23,906
Occupancy	2,912	384	235	19,731	1,001	325	24,588
Insurance	-	-	-	-	-	-	-
Postage and Printing	602	-	150	102	373	-	1,227
Telephone	3,257	421	242	16	816	425	5,177
Rentals	4,102	-	-	62	2,006	-	6,170
Capital Purchases	-	-	-	-	-	-	-
Indirect Administration	20,430	5,035	8,801	3,328	58,980	6,812	103,386
Other Expenses	2,182	-	142	1	387	25	2,737
Depreciation	-	-	-	-	-	-	-
	<u>244,931</u>	<u>60,360</u>	<u>105,519</u>	<u>39,904</u>	<u>707,113</u>	<u>81,666</u>	<u>1,239,493</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 3  
FOR THE YEAR ENDED JUNE 30, 2023**

	Kaiser Housing for Health Program 152014	Kaiser Individualized Economic Stability 138178	Blue Cross CalViva Housing & Homelessness Incentive Program	CA Drinking Water Assistance SWRCB	Other Housing Foundation Programs	Subtotal Emerg. Food & Shelter Page 1	Subtotal Emerg. Food & Shelter Page 2	Total All Emerg. Food & Shelter Funds
<b>REVENUE</b>								
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,676	\$ 788,779	\$ 1,502,455
Grant Income - State	-	-	46,613	-	-	-	450,714	497,327
Grant Income - Local Govt.	-	-	27,933	-	-	-	-	27,933
Grant and Contract Income - Other	-	95,000	-	-	-	-	-	95,000
In-Kind Contributions	-	-	-	-	-	11,688	-	11,688
Donations	-	-	-	-	8,771	-	-	8,771
Rental Income	-	-	-	-	-	57,884	-	57,884
Interest Income	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	-	95,000	74,546	-	8,771	783,248	1,239,493	2,201,058
<b>EXPENSES</b>								
Salaries and Wages	-	1,214	10,888	-	-	185,392	287,554	485,048
Employee Benefits	-	344	2,125	-	-	48,083	63,665	114,217
In-Kind Expenditures	-	-	-	-	-	11,688	-	11,688
Direct Assistance	-	82,153	-	-	4,097	10,324	687,379	783,953
Medical Expenses	-	-	-	-	-	-	720	720
Consultants and Contractual	-	-	-	-	-	25,036	-	25,036
Materials and Supplies	-	2,793	540	(1)	3,082	98,765	23,480	128,659
Travel and Training	-	-	38	-	442	1,771	4,144	6,395
Repairs and Maintenance	-	-	-	-	-	2,023	1,388	3,411
Interest	-	-	-	-	-	-	-	-
Vehicle Expenses	-	108	808	-	-	7,971	3,972	12,859
Rent	-	97	675	-	-	221,314	23,906	245,992
Occupancy	-	17	126	-	-	55,602	24,588	80,333
Insurance	-	-	-	-	-	16	-	16
Postage and Printing	-	49	-	-	-	75	1,227	1,351
Telephone	-	32	131	-	-	9,134	5,177	14,474
Rentals	-	-	-	-	-	3,240	6,170	9,410
Capital Purchases	-	-	57,820	-	-	58,445	-	116,265
Indirect Administration	-	7,924	1,395	-	315	44,089	103,386	157,109
Other Expenses	-	269	-	-	134	280	2,737	3,420
Depreciation	-	-	-	-	-	-	-	-
	-	95,000	74,546	(1)	8,070	783,248	1,239,493	2,200,356
<b>CHANGE IN NET ASSETS</b>	\$ -	\$ -	\$ -	\$ 1	\$ 701	\$ -	\$ -	\$ 702

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
ENERGY PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

Department of Community Services & Development

	LIHEAP 23B-5019	LIHEAP 21B-5019	LIHEAP 22B-4019	LIHEAP ARPA 21V-5568	LIHWAP 21W-9010	SLIHEAP 22Q-4568	ESLIHEAP 23J-5723	SLIHEAP 23Q-5568	Total
<b>REVENUE</b>									
Grant Income - Federal	\$ 626,915	\$ 16,546	\$ 582,900	\$ 157,979	\$ 76,428	\$ 7,174	\$ 8,881	\$ 4,640	\$ 1,481,463
Grant Income - State	-	-	-	-	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
	<u>626,915</u>	<u>16,546</u>	<u>582,900</u>	<u>157,979</u>	<u>76,428</u>	<u>7,174</u>	<u>8,881</u>	<u>4,640</u>	<u>1,481,463</u>
<b>EXPENSES</b>									
Salaries and Wages	117,519	-	119,701	8,393	50,643	4,889	5,497	3,317	309,959
Employee Benefits	28,315	-	26,903	1,636	11,352	758	1,088	690	70,742
In-Kind Expenditures	-	-	-	-	-	-	-	-	-
Direct Assistance	14,215	-	8,143	14,517	-	-	1,054	-	37,929
Medical Expenses	-	-	-	-	-	-	-	-	-
Consultants and Contractual	397,083	16,546	280,937	123,135	-	-	-	-	817,701
Materials and Supplies	19,423	-	16,478	2,212	140	-	-	-	38,253
Travel and Training	3,849	-	3,604	-	-	-	-	-	7,453
Repairs and Maintenance	248	-	-	1	56	-	-	-	305
Interest	-	-	-	-	-	-	-	-	-
Vehicle Expenses	4,920	-	2,498	-	30	-	-	-	7,448
Rent	6,324	-	8,601	758	3,293	772	374	191	20,313
Occupancy	1,383	-	1,824	552	726	121	71	36	4,713
Insurance	-	-	-	-	-	-	-	-	-
Postage and Printing	4,603	-	5,320	535	2,813	-	-	-	13,271
Telephone	909	-	985	35	293	35	56	19	2,332
Rentals	7,764	-	6,747	1,359	593	-	-	-	16,463
Capital Purchases	-	-	80,023	-	-	-	-	-	80,023
Indirect Administration	20,070	-	20,749	4,485	6,375	598	741	387	53,405
Other Expenses	290	-	387	361	114	1	-	-	1,153
Depreciation	-	-	-	-	-	-	-	-	-
	<u>626,915</u>	<u>16,546</u>	<u>582,900</u>	<u>157,979</u>	<u>76,428</u>	<u>7,174</u>	<u>8,881</u>	<u>4,640</u>	<u>1,481,463</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
SENIOR PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2023**

	County of Madera		Total
	Senior Meals 20-1455	Senior Meals CARES Act 12261-22	
<b>REVENUE</b>			
Grant Income - Federal	\$ -	\$ 96,242	\$ 96,242
Grant Income - State	-	-	-
Grant Income - Local Govt.	23,844	-	23,844
Grant and Contract Income - Other	-	-	-
In-Kind Contributions	-	-	-
Donations	-	-	-
Parent Fees	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<u>23,844</u>	<u>96,242</u>	<u>120,086</u>
<b>EXPENSES</b>			
Salaries and Wages	222	1,447	1,669
Employee Benefits	54	228	282
In-Kind Expenditures	-	-	-
Direct Assistance	-	-	-
Medical Expenses	-	-	-
Consultants and Contractual	-	92,045	92,045
Materials and Supplies	129	6	135
Travel and Training	-	-	-
Repairs and Maintenance	-	-	-
Interest	-	-	-
Vehicle Expenses	45	-	45
Rent	19,302	-	19,302
Occupancy	189	-	189
Insurance	-	-	-
Postage and Printing	58	-	58
Telephone	1,820	-	1,820
Rentals	34	81	115
Capital Purchases	-	-	-
Indirect Administration	1,989	2,435	4,424
Other Expenses	2	-	2
Depreciation	-	-	-
	<u>23,844</u>	<u>96,242</u>	<u>120,086</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
OTHER PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2023**

	Community Services Programs	City of Madera CDBG	Volunteer Income Tax Assistance & CA EITC Outreach	United Way Madera Rising	Subtotal Other Programs Page 1
<b>REVENUE</b>					
Grant Income - Federal	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Grant Income - State	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-
Grant and Contract Income - Other	-	-	1,778	10,000	11,778
In-Kind Contributions	-	-	-	-	-
Donations	-	-	-	-	-
Rental Income	-	-	-	-	-
Other Revenue	1,097	-	-	-	1,097
	<u>1,097</u>	<u>20,000</u>	<u>1,778</u>	<u>10,000</u>	<u>32,875</u>
<b>EXPENSES</b>					
Salaries and Wages	-	13,001	-	6,946	19,947
Employee Benefits	-	3,174	-	3,054	6,228
In-Kind Expenditures	-	-	-	-	-
Direct Assistance	100	-	-	-	100
Medical Expenses	-	-	-	-	-
Consultants and Contractual	-	-	1,370	-	1,370
Materials and Supplies	324	4	389	-	717
Travel and Training	49	104	-	-	153
Repairs and Maintenance	-	-	-	-	-
Interest	-	-	-	-	-
Vehicle Expenses	21	395	-	-	416
Rent	-	698	-	-	698
Occupancy	-	140	-	-	140
Insurance	-	-	-	-	-
Postage and Printing	1	-	-	-	1
Telephone	-	163	-	-	163
Rentals	-	-	19	-	19
Capital Purchases	-	-	-	-	-
Indirect Administration	-	1,668	-	-	1,668
Other Expenses	-	653	-	-	653
Depreciation	-	-	-	-	-
	<u>495</u>	<u>20,000</u>	<u>1,778</u>	<u>10,000</u>	<u>32,273</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 602</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 602</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
OTHER PROGRAMS – PAGE 2  
FOR THE YEAR ENDED JUNE 30, 2023**

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy & Outreach	Cal-OES Comprehensive Domestic Violence Serv	Cal-OES Transitional Housing	Cal-OES Child Advocacy Center	National Children's Alliance (NCA)	Other Programs	Subtotal Other Programs Page 2
<b>REVENUE</b>									
Grant Income - Federal	\$ 338,812	\$ 211,997	\$ 123,964	\$ 354,316	\$ 118,674	\$ 104,849	\$ 7,486	\$ -	\$ 1,260,098
Grant Income - State	15,620	129,304	51,930	201,980	17,538	-	-	-	416,372
Grant Income - Local Govt.	-	-	-	-	-	-	-	40,420	40,420
Grant and Contract Income - Other	-	-	-	-	-	-	-	-	-
In-Kind Contributions	8,943	9,005	3,653	30,629	3,653	-	-	-	55,883
Donations	-	-	-	-	-	-	-	60,102	60,102
Rental Income	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
	<u>363,375</u>	<u>350,306</u>	<u>179,547</u>	<u>586,925</u>	<u>139,865</u>	<u>104,849</u>	<u>7,486</u>	<u>100,522</u>	<u>1,832,875</u>
<b>EXPENSES</b>									
Salaries and Wages	176,107	188,059	99,503	288,706	62,059	27,493	-	121	842,048
Employee Benefits	42,956	46,890	24,106	74,757	16,424	6,747	-	21	211,901
In-Kind Expenditures	8,943	9,005	3,653	30,629	3,653	-	-	-	55,883
Direct Assistance	31,960	-	-	219	17,739	-	-	709	50,627
Medical Expenses	180	180	-	360	-	-	-	-	720
Consultants and Contractual	2,528	2,569	745	2,654	73	-	4,064	-	12,633
Materials and Supplies	29,311	15,830	16,561	13,491	5,276	24,408	-	9,671	114,548
Travel and Training	7,432	5,753	1,650	5,839	30	1,675	2,798	-	25,177
Repairs and Maintenance	19	6	5	10	-	-	-	-	40
Interest	-	-	-	-	-	-	-	-	-
Vehicle Expenses	1,195	13,061	3,322	6,515	951	67	-	-	25,111
Rent	17,333	20,699	3,974	10,660	20,130	-	-	-	72,796
Occupancy	4,717	8,778	1,085	31,618	609	1,450	-	-	48,257
Insurance	671	711	322	1,120	258	-	-	-	3,082
Postage and Printing	634	1,318	380	1,437	118	30	-	-	3,917
Telephone	4,346	6,239	5,103	13,664	123	44	-	-	29,519
Rentals	2,473	1,170	1,028	1,566	131	-	-	-	6,368
Capital Purchases	-	-	-	51,431	-	37,301	-	-	88,732
Indirect Administration	29,562	28,468	14,670	46,401	11,361	5,634	624	958	137,678
Other Expenses	3,008	1,570	3,440	5,848	930	-	-	-	14,796
Depreciation	-	-	-	-	-	-	-	-	-
	<u>363,375</u>	<u>350,306</u>	<u>179,547</u>	<u>586,925</u>	<u>139,865</u>	<u>104,849</u>	<u>7,486</u>	<u>11,480</u>	<u>1,743,833</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,042</u>	<u>\$ 89,042</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
OTHER PROGRAMS – PAGE 3  
FOR THE YEAR ENDED JUNE 30, 2023**

	Mental Health Services	Strengthening Families Parenting	Child Advocacy Center CFIT	Subtotal Other Programs Page 1	Subtotal Other Programs Page 2	Total All Funds
<b>REVENUE</b>						
Grant Income - Federal	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,260,098	\$ 1,280,098
Grant Income - State	13	-	-	-	416,372	416,385
Grant Income - Local Govt.	-	234,317	-	-	40,420	274,737
Grant and Contract Income - Other	-	-	-	11,778	-	11,778
In-Kind Contributions	-	-	-	-	55,883	55,883
Donations	-	-	48,172	-	60,102	108,274
Rental Income	-	-	-	-	-	-
Other Revenue	-	-	-	1,097	-	1,097
	<u>13</u>	<u>234,317</u>	<u>48,172</u>	<u>32,875</u>	<u>1,832,875</u>	<u>2,148,252</u>
<b>EXPENSES</b>						
Salaries and Wages	-	94,440	-	19,947	842,048	956,435
Employee Benefits	-	26,954	-	6,228	211,901	245,083
In-Kind Expenditures	-	-	-	-	55,883	55,883
Direct Assistance	-	-	-	100	50,627	50,727
Medical Expenses	-	670	-	-	720	1,390
Consultants and Contractual	-	4,935	-	1,370	12,633	18,938
Materials and Supplies	-	33,083	4,630	717	114,548	152,978
Travel and Training	-	10,450	-	153	25,177	35,780
Repairs and Maintenance	-	824	-	-	40	864
Interest	-	-	-	-	-	-
Vehicle Expenses	-	20	-	416	25,111	25,547
Rent	-	28,396	-	698	72,796	101,890
Occupancy	-	2,697	-	140	48,257	51,094
Insurance	-	-	-	-	3,082	3,082
Postage and Printing	-	2,205	-	1	3,917	6,123
Telephone	-	7,257	-	163	29,519	36,939
Rentals	-	1,458	-	19	6,368	7,845
Capital Purchases	-	-	30,827	-	88,732	119,559
Indirect Administration	1	19,544	421	1,668	137,678	159,312
Other Expenses	12	1,384	-	653	14,796	16,845
Depreciation	-	-	-	-	-	-
	<u>13</u>	<u>234,317</u>	<u>35,878</u>	<u>32,273</u>	<u>1,743,833</u>	<u>2,046,314</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,294</u>	<u>\$ 602</u>	<u>\$ 89,042</u>	<u>\$ 101,938</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 21B-5019 (WX)  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH OCTOBER 31, 2022**

	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	7/1/2022 Through 10/31/2022	Total Audited Costs	Total Reported Expenses	Budget 11/1/2020 Through 10/31/2022
<b>REVENUE</b>						
Grant Revenue	\$ 34,668	\$ 308,674	\$ 15,499	\$ 358,841		\$ 358,841
Interest Income	-	-	-	-		-
Program Income	-	-	-	-		-
<b>Total Revenue</b>	<b>34,668</b>	<b>308,674</b>	<b>15,499</b>	<b>358,841</b>		<b>358,841</b>
<b>EXPENDITURES</b>						
<b>Weatherization Support Costs</b>						
Intake	16,284	12,423	-	28,707	\$ 28,707	28,707
Outreach	9,408	8,534	-	17,942	17,942	17,942
Training and Technical Assistance	-	17,942	-	17,942	17,942	17,942
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Costs	-	-	-	-	-	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-	-
<b>Total Support Costs</b>	<b>25,692</b>	<b>38,899</b>	<b>-</b>	<b>64,591</b>	<b>64,591</b>	<b>64,591</b>
<b>Weatherization Direct Program Costs</b>						
Direct Program Activities	8,976	269,775	15,255	294,006	294,250	294,250
Other Program Costs	-	-	244	244	244	-
<b>Total Expenses</b>	<b>\$ 34,668</b>	<b>\$ 308,674</b>	<b>\$ 15,499</b>	<b>\$ 358,841</b>	<b>\$ 359,085</b>	<b>\$ 358,841</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 21B-5019 (EHA16)  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH OCTOBER 31, 2022**

	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	7/1/2022 Through 10/31/2022	Total Audited Costs	Total Reported Expenses	Budget 11/1/2020 Through 10/31/2022
<b>REVENUE</b>						
Grants Income Federal	\$ 136,832	\$ 188,180	\$ 1,047	\$ 326,059		\$ 326,059
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>136,832</b>	<b>188,180</b>	<b>1,047</b>	<b>326,059</b>		<b>326,059</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	21,780	43,815	-	65,595	\$ 65,594	72,216
<b>Administrative Costs</b>						
Administrative Costs	25,424	46,577	-	72,001	72,000	72,216
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>47,204</b>	<b>90,392</b>	<b>-</b>	<b>137,596</b>	<b>137,594</b>	<b>144,432</b>
<b>Program Support Costs</b>						
Intake	33,895	35,296	-	69,191	69,191	69,191
Outreach	20,122	23,122	-	43,244	43,244	43,244
Training and Technical Assistance	-	439	-	439	439	2,808
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	27,225	16,070	76	43,371	43,373	42,384
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>81,242</b>	<b>74,927</b>	<b>76</b>	<b>156,245</b>	<b>156,247</b>	<b>157,627</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	22,861	971	23,832	23,832	16,000
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	8,386	-	-	8,386	8,386	8,000
<b>Total Program Services Costs</b>	<b>8,386</b>	<b>22,861</b>	<b>971</b>	<b>32,218</b>	<b>32,218</b>	<b>24,000</b>
<b>Total Expenses</b>	<b>\$ 136,832</b>	<b>\$ 188,180</b>	<b>\$ 1,047</b>	<b>\$ 326,059</b>	<b>\$ 326,059</b>	<b>\$ 326,059</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 22B-4019 (WX)  
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023**

	11/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs	Total Reported Expenses	Budget 11/1/2021 Through 12/31/2023
<b>REVENUE</b>						
Grant Revenue	\$ 9,957	\$ 326,290	\$ -	\$ 336,247		\$ 336,247
Interest Income	-	-	-	-		-
Program Income	-	-	-	-		-
<b>Total Revenue</b>	<b>9,957</b>	<b>326,290</b>	<b>-</b>	<b>336,247</b>		<b>336,247</b>
<b>EXPENDITURES</b>						
<b>Weatherization Support Costs</b>						
Intake	1,740	18,460	-	20,200	\$ 20,200	20,200
Outreach	1,532	13,281	-	14,813	14,812	14,812
Training and Technical Assistance	267	6,306	-	6,573	6,573	17,312
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	80,023	-	80,023	80,023	-
Minor Vehicle and Field Equipment (Less than \$5k)	-	1,709	-	1,709	1,709	-
Liability Insurance	-	955	-	955	955	-
General Operating Costs	-	31,225	-	31,225	31,225	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-	-
<b>Total Support Costs</b>	<b>3,539</b>	<b>151,959</b>	<b>-</b>	<b>155,498</b>	<b>155,497</b>	<b>52,324</b>
<b>Weatherization Direct Program Costs</b>						
Direct Program Activities	6,418	112,016	-	118,434	118,433	283,923
Other Program Costs	-	62,315	-	62,315	62,315	-
<b>Total Expenses</b>	<b>\$ 9,957</b>	<b>\$ 326,290</b>	<b>\$ -</b>	<b>\$ 336,247</b>	<b>\$ 336,245</b>	<b>\$ 336,247</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 22B-4019 (EHA16)  
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023**

	11/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs	Total Reported Expenses	Budget 11/1/2021 Through 12/31/2023
<b>REVENUE</b>						
Grants Income Federal	\$ 21,718	\$ 256,610	\$ -	\$ 278,328		\$ 285,613
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>21,718</b>	<b>256,610</b>	<b>-</b>	<b>278,328</b>		<b>285,613</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	2,603	54,642	-	57,245	\$ 57,245	72,024
<b>Administrative Costs</b>						
Administrative Costs	5,371	64,335	-	69,706	76,988	77,024
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>7,974</b>	<b>118,977</b>	<b>-</b>	<b>126,951</b>	<b>134,233</b>	<b>149,048</b>
<b>Program Support Costs</b>						
Intake	3,485	52,121	-	55,606	55,606	65,571
Outreach	2,994	35,109	-	38,103	38,103	39,273
Training and Technical Assistance	35	924	-	959	959	16,852
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	3,084	26,126	-	29,210	29,308	14,869
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>9,598</b>	<b>114,280</b>	<b>-</b>	<b>123,878</b>	<b>123,976</b>	<b>136,565</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	1,117	15,210	-	16,327	16,231	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	3,029	8,143	-	11,172	11,172	-
<b>Total Program Services Costs</b>	<b>4,146</b>	<b>23,353</b>	<b>-</b>	<b>27,499</b>	<b>27,403</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 21,718</b>	<b>\$ 256,610</b>	<b>\$ -</b>	<b>\$ 278,328</b>	<b>\$ 285,612</b>	<b>\$ 285,613</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23B-5019 (WX)  
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH JUNE 30, 2024**

	11/1/2022 Through 6/30/2023	7/1/2023 Through 6/30/2024	Total Audited Costs	Total Reported Expenses	Budget 11/1/2022 Through 6/30/2024
<b><u>REVENUE</u></b>					
Grant Revenue	\$ 405,939	\$ -	\$ 405,939		\$ 549,580
Interest Income	-	-	-		-
Program Income	-	-	-		-
<b>Total Revenue</b>	<b>405,939</b>	<b>-</b>	<b>405,939</b>		<b>549,580</b>
<b><u>EXPENDITURES</u></b>					
<b>Weatherization Support Costs</b>					
Intake	24,032	-	24,032	\$ 24,032	43,966
Outreach	17,748	-	17,748	17,748	27,479
Training and Technical Assistance	6,632	-	6,632	6,632	27,479
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	3,072	-	3,072	3,072	-
Liability Insurance	4,481	-	4,481	4,481	-
General Operating Costs	42,343	-	42,343	42,343	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-
<b>Total Support Costs</b>	<b>98,308</b>	<b>-</b>	<b>98,308</b>	<b>98,308</b>	<b>98,924</b>
<b>Weatherization Direct Program Costs</b>					
Direct Program Activities	187,644	-	187,644	187,644	450,656
Other Program Costs	119,987	-	119,987	119,987	-
<b>Total Expenses</b>	<b>\$ 405,939</b>	<b>\$ -</b>	<b>\$ 405,939</b>	<b>\$ 405,939</b>	<b>\$ 549,580</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23B-5019 (EHA16)  
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH JUNE 30, 2024**

	11/1/2022 Through 6/30/2023	7/1/2023 Through 6/30/2024	Total Audited Costs	Total Reported Expenses	Budget 11/1/2022 Through 6/30/2024
<b>REVENUE</b>					
Grants Income Federal	\$ 220,976	\$ -	\$ 220,976		\$ 408,930
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>220,976</u>	<u>-</u>	<u>220,976</u>		<u>408,930</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	37,427	-	37,427	\$ 37,427	108,259
<b>Administrative Costs</b>					
Administrative Costs	42,877	-	42,877	42,877	108,259
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>80,304</u>	<u>-</u>	<u>80,304</u>	<u>80,304</u>	<u>216,518</u>
<b>Program Support Costs</b>					
Intake	41,830	-	41,830	41,830	103,742
Outreach	38,880	-	38,880	38,880	64,193
Training and Technical Assistance	4,267	-	4,267	4,267	24,477
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	31,529	-	31,529	31,529	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>116,506</u>	<u>-</u>	<u>116,506</u>	<u>116,506</u>	<u>192,412</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	9,951	-	9,951	9,951	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	6,428	-	6,428	6,428	-
Wood, Propane and Oil (ECIP & HEAP WPO)	7,787	-	7,787	7,787	-
<b>Total Program Services Costs</b>	<u>24,166</u>	<u>-</u>	<u>24,166</u>	<u>24,166</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 220,976</u>	<u>\$ -</u>	<u>\$ 220,976</u>	<u>\$ 220,976</u>	<u>\$ 408,930</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 21V-5568 (EHA16)  
FOR THE PERIOD AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023**

	8/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 9/30/2023	Total Audited Costs	Total Reported Expenses	Budget 8/1/2021 Through 9/30/2023
<b>REVENUE</b>						
Grants Income Federal	\$ 332,355	\$ 157,979	\$ -	\$ 490,334		\$ 491,014
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>332,355</b>	<b>157,979</b>	<b>-</b>	<b>490,334</b>		<b>491,014</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	39,370	31,217	-	70,587	\$ 70,587	70,587
<b>Administrative Costs</b>						
Administrative Costs	40,349	11,623	-	51,972	51,972	52,062
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>79,719</b>	<b>42,840</b>	<b>-</b>	<b>122,559</b>	<b>122,559</b>	<b>122,649</b>
<b>Program Support Costs</b>						
Intake	87,054	4,899	-	91,953	91,952	92,941
Outreach	55,777	3,049	-	58,826	58,826	58,826
Training and Technical Assistance	422	-	-	422	422	22,543
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	32,268	-	-	32,268	32,268	-
Minor Vehicle and Equipment (Less than \$5,000)	-	42	-	42	42	-
General Operating Expenditures	35,502	8,318	-	43,820	43,820	54,006
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>211,023</b>	<b>16,308</b>	<b>-</b>	<b>227,331</b>	<b>227,330</b>	<b>228,316</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	10,934	84,314	-	95,248	95,249	95,249
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	30,679	14,517	-	45,196	45,196	44,800
<b>Total Program Services Costs</b>	<b>41,613</b>	<b>98,831</b>	<b>-</b>	<b>140,444</b>	<b>140,445</b>	<b>140,049</b>
<b>Total Expenses</b>	<b>\$ 332,355</b>	<b>\$ 157,979</b>	<b>\$ -</b>	<b>\$ 490,334</b>	<b>\$ 490,334</b>	<b>\$ 491,014</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 21W-9010 (ADMIN)  
FOR THE PERIOD APRIL 1, 2022 THROUGH DECEMBER 31, 2023**

	4/1/2022 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs	Total Reported Expenses	Budget 4/1/2022 Through 12/31/2023
<b>REVENUE</b>						
Grants Income Federal	\$ -	\$ 76,428	\$ -	\$ 76,428		\$ 85,848
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>-</b>	<b>76,428</b>	<b>-</b>	<b>76,428</b>		<b>85,848</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	-	-	-	-	\$ -	-
<b>Administrative Costs</b>						
Administrative Costs	-	14,075	-	14,075	14,075	19,649
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>-</b>	<b>14,075</b>	<b>-</b>	<b>14,075</b>	<b>14,075</b>	<b>19,649</b>
<b>Program Support Costs</b>						
Intake	-	15,778	-	15,778	15,778	-
Outreach	-	45,933	-	45,933	45,933	-
Training and Technical Assistance	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	-	642	-	642	642	66,199
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>-</b>	<b>62,353</b>	<b>-</b>	<b>62,353</b>	<b>62,353</b>	<b>66,199</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
<b>Total Program Services Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 76,428</b>	<b>\$ -</b>	<b>\$ 76,428</b>	<b>\$ 76,428</b>	<b>\$ 85,848</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 22Q-4568 (EHA16)  
FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH JUNE 30, 2023**

	9/1/2022 Through 6/30/2023	Total Audited Costs	Total Reported Expenses	Budget 9/1/2022 Through 6/30/2023
<b><u>REVENUE</u></b>				
Grants Income Federal	\$ 7,174	\$ 7,174		\$ 7,177
Other Revenue	-	-		-
<b>Total Revenue</b>	<b>7,174</b>	<b>7,174</b>		<b>7,177</b>
<b><u>EXPENDITURES</u></b>				
<b>Assurance 16 Costs</b>				
Assurance 16 Costs	1,527	1,527	\$ 1,527	1,527
<b>Administrative Costs</b>				
Administrative Costs	1,527	1,527	1,527	1,527
Administrative Equipment (More Than \$5,000)	-	-	-	-
Out of State Travel	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>3,054</b>	<b>3,054</b>	<b>3,054</b>	<b>3,054</b>
<b>Program Support Costs</b>				
Intake	2,199	2,199	2,199	2,199
Outreach	1,374	1,374	1,374	1,374
Training and Technical Assistance	547	547	547	550
Out of State Travel	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-
General Operating Expenditures	-	-	-	-
Automation Supplemental	-	-	-	-
<b>Total Program Support Costs</b>	<b>4,120</b>	<b>4,120</b>	<b>4,120</b>	<b>4,123</b>
<b>Program Services Costs</b>				
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-
<b>Total Program Services Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 7,174</b>	<b>\$ 7,174</b>	<b>\$ 7,174</b>	<b>\$ 7,177</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23Q-5568 (EHA16)  
FOR THE PERIOD MAY 1, 2023 THROUGH MAY 31, 2024**

	5/1/2023 Through 6/30/2023	7/1/2023 Through 5/31/2024	Total Audited Costs	Total Reported Expenses	Budget 5/1/2023 Through 5/31/2024
<b>REVENUE</b>					
Grants Income Federal	\$ 4,640	\$ -	\$ 4,640		\$ 12,089
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>4,640</u>	<u>-</u>	<u>4,640</u>		<u>12,089</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	1,056	-	1,056	\$ 37,427	2,572
<b>Administrative Costs</b>					
Administrative Costs	633	-	633	42,877	2,572
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>1,689</u>	<u>-</u>	<u>1,689</u>	<u>80,304</u>	<u>5,144</u>
<b>Program Support Costs</b>					
Intake	1,523	-	1,523	41,830	3,704
Outreach	951	-	951	38,880	2,315
Training and Technical Assistance	477	-	477	4,267	926
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	-	-	-	31,529	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>2,951</u>	<u>-</u>	<u>2,951</u>	<u>116,506</u>	<u>6,945</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	9,951	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	6,428	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	7,787	-
<b>Total Program Services Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,166</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 4,640</u>	<u>\$ -</u>	<u>\$ 4,640</u>	<u>\$ 220,976</u>	<u>\$ 12,089</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23J-5723 (WX)  
FOR THE PERIOD APRIL 15, 2023 THROUGH MAY 31, 2025**

	4/15/2023 Through 6/30/2023	7/1/2023 Through 6/30/2024	7/1/2024 Through 5/31/2025	Total Audited Costs	Total Reported Expenses	Budget 4/15/2023 Through 5/31/2025
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ -	\$ -	\$ -		\$ 209,783
Interest Income	-	-	-	-		-
Program Income	-	-	-	-		-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>209,783</b>
<b>EXPENDITURES</b>						
<b>Weatherization Support Costs</b>						
Intake	-	-	-	-	\$ -	16,783
Outreach	-	-	-	-	-	10,489
Training and Technical Assistance	-	-	-	-	-	10,489
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Costs	-	-	-	-	-	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-	-
<b>Total Support Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,761</b>
<b>Weatherization Direct Program Costs</b>						
Direct Program Activities	-	-	-	-	-	172,022
Other Program Costs	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,783</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23J-5723 (EHA16)  
FOR THE PERIOD APRIL 15, 2023 THROUGH MAY 31, 2025**

	4/15/2023 Through 6/30/2023	7/1/2023 Through 6/30/2024	7/1/2024 Through 5/31/2025	Total Audited Costs	Total Reported Expenses	Budget 4/15/2023 Through 5/31/2025
<b>REVENUE</b>						
Grants Income Federal	\$ 8,881	\$ -	\$ -	\$ 8,881		\$ 149,644
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>8,881</b>	<b>-</b>	<b>-</b>	<b>8,881</b>		<b>149,644</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	1,581	-	-	1,581	\$ 1,581	32,112
<b>Administrative Costs</b>						
Administrative Costs	866	-	-	866	866	41,957
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>2,447</b>	<b>-</b>	<b>-</b>	<b>2,447</b>	<b>2,447</b>	<b>74,069</b>
<b>Program Support Costs</b>						
Intake	3,095	-	-	3,095	3,095	40,278
Outreach	1,910	-	-	1,910	1,910	25,174
Training and Technical Assistance	-	-	-	-	-	10,070
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	375	-	-	375	375	53
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>5,380</b>	<b>-</b>	<b>-</b>	<b>5,380</b>	<b>5,380</b>	<b>75,575</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	1,054	-	-	1,054	1,054	-
<b>Total Program Services Costs</b>	<b>1,054</b>	<b>-</b>	<b>-</b>	<b>1,054</b>	<b>1,054</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 8,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,881</b>	<b>\$ 8,881</b>	<b>\$ 149,644</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG  
FOR THE PERIOD JANUARY 1, 2022 THROUGH MAY 31, 2023**

	22F-5023 CAA				
	Actual		Total Audited Costs	Reported Costs	Budget
	1/1/2022 Through 6/30/2022	7/1/2022 Through 5/31/2023			1/1/2022 Through 5/31/2023
<b>REVENUE</b>					
Grants Income Federal	\$ 93,312	\$ 200,167	\$ 293,479		\$ 293,479
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>93,312</b>	<b>200,167</b>	<b>293,479</b>		<b>293,479</b>
<b>EXPENSES</b>					
Administrative Costs					
Salaries and Wages	7,404	26,857	34,261	\$ 34,261	35,032
Employee Benefits	3,548	13,623	17,171	17,175	16,920
Operating Expenses	71	14	85	85	1,000
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	11,023	40,494	51,517	51,521	52,952
Program Costs					
Salaries and Wages	37,005	88,928	125,933	125,933	124,621
Employee Benefits	12,657	23,093	35,750	35,746	35,037
Operating Expenses	30,171	42,713	72,884	73,387	73,869
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	2,456	4,939	7,395	6,892	7,000
Other Costs	-	-	-	-	-
Subtotal Program Costs	82,289	159,673	241,962	241,958	240,527
<b>TOTAL EXPENSES</b>	<b>\$ 93,312</b>	<b>\$ 200,167</b>	<b>\$ 293,479</b>	<b>\$ 293,479</b>	<b>\$ 293,479</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - DISCRETIONARY  
FOR THE PERIOD JUNE 15, 2022 THROUGH MAY 31, 2023**

	22F-5023 Discretionary				
	Actual		Total Audited Costs	Reported Costs	Budget
	6/15/2022 Through 6/30/2022	7/1/2022 Through 5/31/2023			6/15/2022 Through 5/31/2023
<b>REVENUE</b>					
Grants Income Federal	\$ -	\$ 31,000	\$ 31,000		\$ 31,000
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>31,000</b>	<b>31,000</b>		<b>31,000</b>
<b>EXPENSES</b>					
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	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	31,000	31,000	31,000	31,000
Subtotal Program Costs	-	31,000	31,000	31,000	31,000
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG  
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	23F-4023 CAA				
	Actual		Total Audited Costs	Reported Costs	Budget
	1/1/2023 Through 6/30/2023	7/1/2023 Through 12/31/2023			1/1/2023 Through 12/31/2023
<b>REVENUE</b>					
Grants Income Federal	\$ 210,386	\$ -	\$ 210,386		\$ 318,202
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>210,386</b>	<b>-</b>	<b>210,386</b>		<b>318,202</b>
<b>EXPENSES</b>					
Administrative Costs					
Salaries and Wages	53,113	-	53,113	\$ 18,209	51,439
Employee Benefits	17,115	-	17,115	8,823	14,130
Operating Expenses	1,571	-	1,571	1,571	2,115
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	71,799	-	71,799	28,603	67,684
Program Costs					
Salaries and Wages	84,848	-	84,848	87,751	163,015
Employee Benefits	17,324	-	17,324	18,986	40,863
Operating Expenses	33,023	-	33,023	33,020	35,460
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	3,392	-	3,392	3,392	7,000
Other Costs	-	-	-	-	4,180
Subtotal Program Costs	138,587	-	138,587	143,149	250,518
<b>TOTAL EXPENSES</b>	<b>\$ 210,386</b>	<b>\$ -</b>	<b>\$ 210,386</b>	<b>\$ 171,752</b>	<b>\$ 318,202</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - CARES DISCRETIONARY  
FOR THE PERIOD JUNE 15, 2023 THROUGH DECEMBER 31, 2023**

	23F-4023 Discretionary				Budget 6/15/2023 Through 12/31/2023
	Actual		Total Audited Costs	Reported Costs	
	6/15/2023 Through 6/30/2023	7/1/2023 Through 12/31/2023			
<b>REVENUE</b>					
Grants Income Federal	\$ 59	\$ -	\$ 59		\$ 7,251
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>59</b>	<b>-</b>	<b>59</b>		<b>7,251</b>
<b>EXPENSES</b>					
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	48	-	48	48	5,856
Employee Benefits	6	-	6	6	1,395
Operating Expenses	5	-	5	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Program Costs	59	-	59	54	7,251
<b>TOTAL EXPENSES</b>	<b>\$ 59</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ 54</b>	<b>\$ 7,251</b>

**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 PERIODS OCTOBER 1, 2021 THROUGH JUNE 30, 2023**

	<u>Rape/Sexual Assault</u> RC21 35 1245					
	Audited Costs 10/1/2021 Through 6/30/2022	Audited Costs 7/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2021 Through 9/30/2023	Total Budget 10/1/2021 Through 9/30/2023
<b><u>REVENUE</u></b>						
Grants Income Federal	\$ 73,263	\$ 144,372	\$ -	\$ 217,635	\$ 217,635	\$ 284,948
Grants Income State	150,345	-	-	150,345	150,345	150,345
In-Kind Contributions	5,774	-	-	5,774	5,774	-
<b>TOTAL REVENUE</b>	<b>229,382</b>	<b>144,372</b>	<b>-</b>	<b>373,754</b>	<b>373,754</b>	<b>435,293</b>
<b><u>EXPENSE</u></b>						
<u>Personnel Services</u>						
Personnel Services	171,721	65,763	-	237,484	237,484	237,019
Salaries In-Kind	5,415	-	-	5,415	5,415	-
Total Personnel Services	177,136	65,763	-	242,899	242,899	237,019
<u>Operating Expenses</u>						
Operating Expenses	51,887	78,609	-	130,496	130,496	198,274
In-Kind Expenses	359	-	-	359	359	-
Total Operating Expenses	52,246	78,609	-	130,855	130,855	198,274
<u>Equipment</u>						
Capital Purchases	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-
<b>Total Expenses</b>	<b>229,382</b>	<b>144,372</b>	<b>-</b>	<b>373,754</b>	<b>373,754</b>	<b>435,293</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
RAPE CRISIS PROGRAM  
FOR THE PERIODS OCTOBER 1, 2021 THROUGH JUNE 30, 2023**

	<u>Rape/Sexual Assault</u> RC22 36 1245				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 194,440	\$ -	\$ 194,440	\$ 194,440	\$ 319,414
Grants Income State	15,620	-	15,620	15,620	15,620
In-Kind Contributions	8,943	-	8,943	8,943	
<b>TOTAL REVENUE</b>	<b>219,003</b>	<b>-</b>	<b>219,003</b>	<b>219,003</b>	<b>335,034</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	154,450	-	154,450	154,450	209,926
Salaries In-Kind	8,525	-	8,525	8,525	-
Total Personnel Services	162,975	-	162,975	162,975	209,926
<u>Operating Expenses</u>					
Operating Expenses	55,610	-	55,610	55,610	125,108
In-Kind Expenses	418	-	418	418	-
Total Operating Expenses	56,028	-	56,028	56,028	125,108
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>219,003</b>	<b>-</b>	<b>219,003</b>	<b>219,003</b>	<b>335,034</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
VICTIM WITNESS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Victim Witness Program</u> VW21 35 0200				
	Audited Costs 10/1/2021 Through 6/30/2022	Audited Costs 7/1/2022 Through 9/30/2022	Total Audited Costs	Reported Expenses 10/1/2021 Through 9/30/2022	Total Budget 10/1/2021 Through 9/30/2022
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 131,424	\$ -	\$ 131,424	\$ 131,424	\$ 131,424
Grants Income State	126,724	96,688	223,412	223,412	223,412
In-Kind Contributions	5,812	3,481	9,293	9,293	-
<b>TOTAL REVENUE</b>	<b>263,960</b>	<b>100,169</b>	<b>364,129</b>	<b>364,129</b>	<b>354,836</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	189,350	69,286	258,636	258,636	258,637
Salaries In-Kind	5,415	3,331	8,746	8,746	-
Total Personnel Services	194,765	72,617	267,382	267,382	258,637
<u>Operating Expenses</u>					
Operating Expenses	68,798	27,402	96,200	96,200	96,199
In-Kind Expenses	397	150	547	547	-
Total Operating Expenses	69,195	27,552	96,747	96,747	96,199
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>263,960</b>	<b>100,169</b>	<b>364,129</b>	<b>364,129</b>	<b>354,836</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
VICTIM WITNESS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2022 THROUGH JUNE 30, 2023**

	<u>Victim Witness Program</u> VW22 36 0200				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 211,997	\$ -	\$ 211,997	\$ 211,997	\$ 284,265
Grants Income State	32,616	-	32,616	32,616	32,616
In-Kind Contributions	5,524	-	5,524	5,524	-
<b>TOTAL REVENUE</b>	<b>250,137</b>	<b>-</b>	<b>250,137</b>	<b>250,137</b>	<b>316,881</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	165,662	-	165,662	165,662	215,841
Salaries In-Kind	5,194	-	5,194	5,194	-
Total Personnel Services	170,856	-	170,856	170,856	215,841
<u>Operating Expenses</u>					
Operating Expenses	78,951	-	78,951	78,951	101,040
In-Kind Expenses	330	-	330	330	-
Total Operating Expenses	79,281	-	79,281	79,281	101,040
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>250,137</b>	<b>-</b>	<b>250,137</b>	<b>250,137</b>	<b>316,881</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

**Unserviced/Underserved Victim Advocacy Program**

UV21 06 1245

	Audited Costs 1/1/2022 Through 6/30/2022	Audited Costs 7/1/2022 Through 12/31/2022	Total Audited Costs	Reported Expenses 1/1/2022 Through 12/31/2022	Total Budget 1/1/2022 Through 12/31/2022
<b><u>REVENUE</u></b>					
Grants Income Federal	67,676	\$ 37,478	\$ 105,154	\$ 105,154	\$ 105,154
Grants Income State	6,094	51,930	58,024	58,024	58,024
In-Kind Contributions	1,602	3,267	4,869	4,869	-
<b>TOTAL REVENUE</b>	<b>75,372</b>	<b>92,675</b>	<b>168,047</b>	<b>168,047</b>	<b>163,178</b>
<b><u>EXPENSE</u></b>					
<b><u>Personnel Services</u></b>					
Personnel Services	57,117	58,418	115,535	115,535	115,535
Salaries In-Kind	1,602	3,267	4,869	4,869	-
Total Personnel Services	58,719	61,685	120,404	120,404	115,535
<b><u>Operating Expenses</u></b>					
Operating Expenses	16,653	30,990	47,643	47,643	47,643
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	16,653	30,990	47,643	47,643	47,643
<b><u>Equipment</u></b>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>75,372</b>	<b>92,675</b>	<b>168,047</b>	<b>168,047</b>	<b>163,178</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2023 THROUGH JUNE 30, 2023**

**Unserviced/Underserved Victim Advocacy Program**

UV22 01 1245

	Audited Costs 1/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 12/31/2023	Total Audited Costs	Reported Expenses 1/1/2023 Through 12/31/2023	Total Budget 1/1/2023 Through 12/31/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	86,486	\$ -	\$ 86,486	\$ 86,486	\$ 196,906
Grants Income State	-	-	-	-	-
In-Kind Contributions	387	-	387	387	-
<b>TOTAL REVENUE</b>	<b>86,873</b>	<b>-</b>	<b>86,873</b>	<b>86,873</b>	<b>196,906</b>
<b><u>EXPENSE</u></b>					
<b><u>Personnel Services</u></b>					
Personnel Services	65,190	-	65,190	65,190	139,587
Salaries In-Kind	387	-	387	387	-
Total Personnel Services	65,577	-	65,577	65,577	139,587
<b><u>Operating Expenses</u></b>					
Operating Expenses	21,296	-	21,296	21,296	57,319
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	21,296	-	21,296	21,296	57,319
<b><u>Equipment</u></b>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>86,873</b>	<b>-</b>	<b>86,873</b>	<b>86,873</b>	<b>196,906</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
COMPREHENSIVE SHELTER PROGRAM  
FOR THE PERIODS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2022**

	<u>Comprehensive Shelter</u> DV20 12 1245					
	Audited Costs 10/1/2020 Through 6/30/2021	Audited Costs 7/1/2021 Through 6/30/2022	Audited Costs 7/1/2022 Through 9/30/2022	Total Audited Costs	Reported Expenses 10/1/2020 Through 6/30/2022	Total Budget 10/1/2020 Through 9/30/2022
<b><u>REVENUE</u></b>						
Grants Income Federal	\$ 294,829	\$ 180,199	\$ 172,829	\$ 647,857	\$ 647,857	\$ 647,857
Grants Income State	155,823	336,494	-	492,317	492,317	492,317
In-Kind Contributions	21,284	32,429	8,131	61,844	61,844	-
<b>TOTAL REVENUE</b>	<b>471,936</b>	<b>549,122</b>	<b>180,960</b>	<b>1,202,018</b>	<b>1,202,018</b>	<b>1,140,174</b>
<b><u>EXPENSE</u></b>						
<u>Personnel Services</u>						
Personnel Services	339,770	386,509	80,521	806,800	806,800	806,800
Salaries In-Kind	-	27,624	-	27,624	27,624	-
Total Personnel Services	339,770	414,133	80,521	834,424	834,424	806,800
<u>Operating Expenses</u>						
Operating Expenses	110,882	130,184	40,877	281,943	281,943	281,943
In-Kind Expenses	21,284	4,805	8,131	34,220	34,220	-
Total Operating Expenses	132,166	134,989	49,008	316,163	316,163	281,943
<u>Equipment</u>						
Capital Purchases	-	-	51,431	51,431	51,431	51,431
Total Equipment	-	-	51,431	51,431	51,431	51,431
<b>Total Expenses</b>	<b>471,936</b>	<b>549,122</b>	<b>180,960</b>	<b>1,202,018</b>	<b>1,202,018</b>	<b>1,140,174</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
COMPREHENSIVE SHELTER PROGRAM  
FOR THE PERIODS OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	<u>Comprehensive Shelter</u> DV22 14 1245				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 181,487	\$ -	\$ 181,487	\$ 181,487	\$ 335,607
Grants Income State	201,980	-	201,980	201,980	201,980
In-Kind Contributions	22,498	-	22,498	22,498	-
<b>TOTAL REVENUE</b>	<b>405,965</b>	<b>-</b>	<b>405,965</b>	<b>405,965</b>	<b>537,587</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	282,942	-	282,942	282,942	387,406
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	282,942	-	282,942	282,942	387,406
<u>Operating Expenses</u>					
Operating Expenses	100,525	-	100,525	100,525	150,181
In-Kind Expenses	22,498	-	22,498	22,498	-
Total Operating Expenses	123,023	-	123,023	123,023	150,181
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>405,965</b>	<b>-</b>	<b>405,965</b>	<b>405,965</b>	<b>537,587</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
TRANSITIONAL HOUSING PROGRAM  
FOR THE PERIODS JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

	<u>Transitional Housing Program</u> XH21 04 1245				
	Audited Costs 1/1/2022 Through 6/30/2022	Audited Costs 7/1/2022 Through 12/31/2022	Total Audited Costs	Reported Expenses 1/1/2022 Through 12/31/2022	Total Budget 1/1/2022 Through 12/31/2022
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 65,354	\$ 38,102	\$ 103,456	\$ 103,456	\$ 103,456
Grants Income State	5,813	17,538	23,351	23,351	23,351
In-Kind Contributions	1,602	3,267	4,869	4,869	-
<b>TOTAL REVENUE</b>	<b>72,769</b>	<b>58,907</b>	<b>131,676</b>	<b>131,676</b>	<b>126,807</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	46,077	33,380	79,457	79,457	80,782
Salaries In-Kind	1,602	3,267	4,869	4,869	-
Total Personnel Services	47,679	36,647	84,326	84,326	80,782
<u>Operating Expenses</u>					
Operating Expenses	25,090	22,260	47,350	47,350	46,025
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	25,090	22,260	47,350	47,350	46,025
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>72,769</b>	<b>58,907</b>	<b>131,676</b>	<b>131,676</b>	<b>126,807</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
TRANSITIONAL HOUSING PROGRAM  
FOR THE PERIODS JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	<u>Transitional Housing Program</u> XH22 01 1245				
	Audited Costs 1/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 12/31/2023	Total Audited Costs	Reported Expenses 1/1/2023 Through 12/31/2023	Total Budget 1/1/2023 Through 12/31/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 80,572	\$ -	\$ 80,572	\$ 80,572	\$ 135,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	387	-	387	387	-
<b>TOTAL REVENUE</b>	<b>80,959</b>	<b>-</b>	<b>80,959</b>	<b>80,959</b>	<b>135,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	45,103	-	45,103	45,103	80,730
Salaries In-Kind	387	-	387	387	-
Total Personnel Services	45,490	-	45,490	45,490	80,730
<u>Operating Expenses</u>					
Operating Expenses	35,469	-	35,469	35,469	54,270
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	35,469	-	35,469	35,469	54,270
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>Total Expenses</b>	<b>80,959</b>	<b>-</b>	<b>80,959</b>	<b>80,959</b>	<b>135,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
CHILD ADVOCACY CENTER PROGRAM  
FOR THE PERIODS APRIL 1, 2023 THROUGH MARCH 31, 2024**

<u>Child Advocacy Center Program</u>					
KC22 01 1245					
	Audited Costs 4/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 3/31/2024	Total Audited Costs	Reported Expenses 4/1/2023 Through 3/31/2024	Total Budget 4/1/2023 Through 3/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 104,849	\$ -	\$ 104,849	\$ 104,849	\$ 200,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>104,849</b>	<b>-</b>	<b>104,849</b>	<b>104,849</b>	<b>200,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	34,241	-	34,241	34,241	85,497
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	34,241	-	34,241	34,241	85,497
<u>Operating Expenses</u>					
Operating Expenses	33,307	-	33,307	33,307	77,189
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	33,307	-	33,307	33,307	77,189
<u>Equipment</u>					
Capital Purchases	37,301	-	37,301	37,301	37,314
Total Equipment	37,301	-	37,301	37,301	37,314
<b>Total Expenses</b>	<b>104,849</b>	<b>-</b>	<b>104,849</b>	<b>104,849</b>	<b>200,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SUPPLEMENTAL REPORTING REQUIREMENTS OF THE  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
GENERAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2023**

Agency Name:	Community Action Partnership of Madera County, Inc.																
Address of Agency:	1225 Gill Avenue Madera, CA 93637																
Type of Agency:	California Nonprofit Public Benefit Corporation																
California Department of Social Services, Contract Numbers:	<table border="0"> <tr> <td>C2AP-2031</td> <td>Alternative Payment-Stage 2</td> </tr> <tr> <td>C3AP-2030</td> <td>Alternative Payment-Stage 3</td> </tr> <tr> <td>CAPP-1033</td> <td>Alternative Payment</td> </tr> <tr> <td>CAPP-2032</td> <td>Alternative Payment</td> </tr> <tr> <td>CCIP-2032</td> <td>Child Care Initiative Project</td> </tr> <tr> <td>CHST-2032</td> <td>CCDF Health and Safety</td> </tr> <tr> <td>CRRP-2031</td> <td>Resource and Referral</td> </tr> <tr> <td>0440-CACFP-20-NP-CS 1361-0J</td> <td>Child Care Food Program</td> </tr> </table>	C2AP-2031	Alternative Payment-Stage 2	C3AP-2030	Alternative Payment-Stage 3	CAPP-1033	Alternative Payment	CAPP-2032	Alternative Payment	CCIP-2032	Child Care Initiative Project	CHST-2032	CCDF Health and Safety	CRRP-2031	Resource and Referral	0440-CACFP-20-NP-CS 1361-0J	Child Care Food Program
C2AP-2031	Alternative Payment-Stage 2																
C3AP-2030	Alternative Payment-Stage 3																
CAPP-1033	Alternative Payment																
CAPP-2032	Alternative Payment																
CCIP-2032	Child Care Initiative Project																
CHST-2032	CCDF Health and Safety																
CRRP-2031	Resource and Referral																
0440-CACFP-20-NP-CS 1361-0J	Child Care Food Program																
Executive Director:	Mattie Mendez																
Chief Financial Officer:	Daniel Seeto																
Report Period:	Fiscal Year Ended June 30, 2023																
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 SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>CDE Resource and Referral Programs</b>	<b>CDE Alternative Payment and CACFP Programs</b>	<b>Total Child Care Programs</b>
Direct Payments to Providers	\$ -	\$ 5,550,243	\$ 5,550,243
1000 Certified Salaries	-	-	-
2000 Classified Salaries	170,928	343,892	514,820
3000 Employee Benefits	35,577	74,083	109,660
4000 Books and Supplies	22,492	442,510	465,002
5000 Services/Other Operating Expenses	55,931	150,320	206,251
6000 Capital Outlay	-	-	-
Depreciation	-	-	-
Start-Up	-	-	-
Indirect	25,929	597,205	623,134
<b>Total Expense Claimed for Reimbursement</b>	<b>310,857</b>	<b>7,158,253</b>	<b>7,469,110</b>
Supplemental Expenses	-	-	-
<b>Total Expenditures</b>	<b>\$ 310,857</b>	<b>\$ 7,158,253</b>	<b>\$ 7,469,110</b>

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, 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, 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Resource and Referral CRRP-2031</b>	<b>Child Care Initiative Project CCIP-2032</b>	<b>Health and Safety CHST-2032</b>	<b>Total Resource and Referral Programs</b>
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	152,740	18,188	-	170,928
3000 Employee Benefits	31,531	4,046	-	35,577
4000 Books and Supplies	21,417	282	793	22,492
5000 Services/Other Operating Expenses	51,099	1,315	3,517	55,931
6000 Capital Outlay	-	-	-	-
Depreciation	-	-	-	-
Indirect	23,368	2,169	392	25,929
<b>Total Expense Claimed for Reimbursement</b>	<b>280,155</b>	<b>26,000</b>	<b>4,702</b>	<b>310,857</b>
Supplemental Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 280,155</b>	<b>\$ 26,000</b>	<b>\$ 4,702</b>	<b>\$ 310,857</b>

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, 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*, 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Alternative Payment CAPP-1033</b>	<b>Alternative Payment CAPP-2032</b>	<b>Alternative Payment Stage 2 C2AP-2031</b>	<b>Alternative Payment Stage 3 C3AP-2030</b>	<b>Child Care Food Programs</b>	<b>Total Alternative Payment Programs</b>
Direct Payments to Providers	\$ 2,005,444	\$ 1,397,540	\$ 1,029,582	\$ 1,117,677	\$ -	\$ 5,550,243
1000 Certified Salaries	-	-	-	-	-	-
2000 Classified Salaries	136,016	77,490	54,237	64,038	12,111	343,892
3000 Employee Benefits	28,021	16,113	11,216	14,129	4,604	74,083
4000 Books and Supplies	15,635	4,585	10,145	4,555	407,590	442,510
5000 Services/Other Operating Expenses	32,520	23,042	37,650	17,122	39,986	150,320
6000 Capital Outlay	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Start-Up	-	-	-	-	-	-
Indirect	201,805	138,208	103,997	110,795	42,400	597,205
<b>Total Expense Claimed for Reimbursement</b>	<b>2,419,441</b>	<b>1,656,978</b>	<b>1,246,827</b>	<b>1,328,316</b>	<b>506,691</b>	<b>7,158,253</b>
Supplemental Expenses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,419,441</b>	<b>\$ 1,656,978</b>	<b>\$ 1,246,827</b>	<b>\$ 1,328,316</b>	<b>\$ 506,691</b>	<b>\$ 7,158,253</b>

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, 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, 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES FOR EQUIPMENT  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Resource and Referral CRRP-2031</u>	<u>Child Care Initiative Project CCIP-2032</u>	<u>Health and Safety CHST-2032</u>	<u>Alternative Payment CAPP-1033</u>	<u>Alternative Payment CAPP-2032</u>	<u>Alternative Payment Stage 2 C2AP-2031</u>	<u>Alternative Payment Stage 3 C3AP-2030</u>	<u>Local Non-CDE Programs</u>	<u>Totals</u>
<u>Capitalized Equipment Expensed on the AUD With Prior Written Approval</u>									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capitalized Equipment Expensed on the AUD Without Prior Written Approval</u>									
None	<u>-</u>	<u>-</u>	<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>-</u>	<u>-</u>
<b>TOTAL EQUIPMENT EXPENDITURES</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NOTE: CAPMC's Capitalization Threshold is \$5,000.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES FOR RENOVATIONS AND REPAIR  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Resource and Referral CRRP-2031	Child Care Initiative Project CCIP-2032	Health and Safety CHST-2032	Alternative Payment CAPP-1033	Alternative Payment CAPP-2032	Alternative Payment Stage 2 C2AP-2031	Alternative Payment Stage 3 C3AP-2030	Local Non-CDE Programs	Totals
<b><u>IMPROVEMENT EXPENDITURES</u></b>									
<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	-	-	-	-	-	-	-	-	-
<b>TOTAL IMPROVEMENT EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

NOTE: Agency's Capitalization Threshold is \$5,000.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 COMBINING SCHEDULE OF ADMINISTRATIVE COSTS RELATING TO  
 CALIFORNIA DEPARTMENT OF SOCIAL SERVICES PROGRAMS  
 FOR THE YEAR ENDED JUNE 30, 2023**

	Resource and Referral CRRP-2031	Child Care Initiative Project CCIP-2032	Health and Safety CHST-2032	Alternative Payment CAPP-1033	Alternative Payment CAPP-2032	Alternative Payment Stage 2 C2AP-2031	Alternative Payment Stage 3 C3AP-2030
Salaries and Wages	\$ 13,902	\$ 1,655	\$ -	\$ 129,358	\$ 88,342	\$ 49,807	\$ 71,060
Employee Benefits	2,869	368	-	26,649	18,370	10,300	15,679
Medical Expenses	16	-	-	-	-	-	-
Consultants and Contractual	60	-	-	-	1,497	338	321
Materials and Supplies	1,823	26	72	13,660	2,936	6,864	4,137
Travel and Training	77	-	-	1,463	143	596	374
Repairs and Maintenance	37	8	-	482	723	370	272
Vehicle Expense	180	-	-	326	169	290	61
Rent	2,233	70	-	18,113	17,407	24,174	12,885
Occupancy	510	15	-	4,090	3,446	5,230	2,791
Insurance	1	-	-	-	-	-	-
Postage and Printing	126	-	-	1,210	2,291	2,452	918
Telephone	198	15	-	614	588	805	402
Rentals	61	11	-	1,895	1,711	1,473	870
Other	1,275	1	320	3,945	585	1,298	1,025
Depreciation	-	-	-	-	-	-	-
<i>Total Administrative Costs</i>	<u>\$ 23,368</u>	<u>\$ 2,169</u>	<u>\$ 392</u>	<u>\$ 201,805</u>	<u>\$ 138,208</u>	<u>\$ 103,997</u>	<u>\$ 110,795</u>

**AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS**

Fiscal Year Ending	June 30, 2023
Contract Number	CAPP1033
Vendor Code	20-B509

Full Name of Contractor Community Action Partnership of Madera County

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*	370,509	145,011		515,520
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>				

Contract Number **CAPP1033**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers	2,530,307	2,005,444		4,535,751
1000 Certificated Salaries				
2000 Classified Salaries	182,685	136,016		318,701
3000 Employee Benefits	42,695	28,021		70,716
4000 Books and Supplies	13,852	15,635		29,487
5000 Services and Other Operating Expenses	41,108	32,520		73,628
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)	255,769	201,805		457,574
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>	<b>3,066,416</b>	<b>2,419,441</b>		<b>5,485,857</b>
Total Administrative Cost (included in Section 2 above)	255,769	201,805		457,574
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

**Contract Number** CAPP1033

**Full Name of Contractor** Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers	2,530,307	2,005,444		4,535,751
Total Administrative Cost	255,769	201,805		457,574
Days of Operation		248		248
Total Reimbursable Expenses	3,066,416	2,419,441		5,485,857

Comments:

**AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS**

Fiscal Year Ending **June 30, 2023**  
 Contract Number **CAPP2032**  
 Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		133,218		133,218
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		829		829
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>829</b>		<b>829</b>

**Contract Number** CAPP2032

**Full Name of Contractor** Community Action Partnership of Madera County

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		1,443,296	-45,756	1,397,540
1000 Certificated Salaries				
2000 Classified Salaries		83,284	-5,794	77,490
3000 Employee Benefits		16,594	-481	16,113
4000 Books and Supplies		7,190	-2,605	4,585
5000 Services and Other Operating Expenses		22,504	538	23,042
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		143,131	-4,923	138,208
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>1,715,999</b>	<b>-59,021</b>	<b>1,656,978</b>
Total Administrative Cost (included in Section 2 above)		143,131	-4,923	138,208
Days of Operation		248		248

Approved Indirect Cost Rate: 9.1%

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

Audit Report Page 2

Contract Number **CAPP2032**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		829		829
Direct Payments to Providers		1,443,296	-45,756	1,397,540
Total Administrative Cost		143,131	-4,923	138,208
Days of Operation		248		248
Total Reimbursable Expenses		1,715,999	-59,021	1,656,978

Comments:

**AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS**

Fiscal Year Ending **June 30, 2023**  
 Contract Number **C2AP2031**  
 Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		35,516		35,516
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		102		102
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>102</b>		<b>102</b>



Contract Number **C2AP2031**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		1,029,582		1,029,582
1000 Certificated Salaries				
2000 Classified Salaries		54,237		54,237
3000 Employee Benefits		11,216		11,216
4000 Books and Supplies		10,144	1	10,145
5000 Services and Other Operating Expenses		37,650		37,650
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		103,998	-1	103,997
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>1,246,827</b>		<b>1,246,827</b>
Total Administrative Cost (included in Section 2 above)		103,998		103,998
Days of Operation		248		248

Approved Indirect Cost Rate: **9.1%**

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

Audit Report Page **2**

**Contract Number** C2AP2031

**Full Name of Contractor** Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		102		102
Direct Payments to Providers		1,029,582		1,029,582
Total Administrative Cost		103,998		103,998
Days of Operation		248		248
Total Reimbursable Expenses		1,246,827		1,246,827

Comments:

**AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS**

Fiscal Year Ending **June 30, 2023**  
 Contract Number **C3AP2030**  
 Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		74,144		74,144
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		66		66
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>66</b>		<b>66</b>

Contract Number **C3AP2030**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		1,117,677		1,117,677
1000 Certificated Salaries				
2000 Classified Salaries		64,038		64,038
3000 Employee Benefits		14,129		14,129
4000 Books and Supplies		4,557	-2	4,555
5000 Services and Other Operating Expenses		17,122		17,122
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		110,794	1	110,795
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>1,328,317</b>	<b>-1</b>	<b>1,328,316</b>
Total Administrative Cost (included in Section 2 above)		110,794	1	110,795
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number **C3AP2030**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		66		66
Direct Payments to Providers		1,117,677		1,117,677
Total Administrative Cost		110,794	1	110,795
Days of Operation		248		248
Total Reimbursable Expenses		1,328,317	-1	1,328,316

Comments:

**AUDITED FISCAL REPORT FOR  
CHILD DEVELOPMENT SUPPORT CONTRACTS**

Fiscal Year Ending   
 Contract Number   
 Vendor Code

Full Name of Contractor

**Section 1 - Revenue**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CCIP and CLPC only)			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement (CCIP and CLPC only)			
Unrestricted Income - Other:			
<b>Total Revenue</b>			

Contract Number **CCIP2032**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	18,188		18,188
3000 Employee Benefits	4,046		4,046
4000 Books and Supplies	281	1	282
5000 Services and Other Operating Expenses	1,316	-1	1,315
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)	2,169		2,169
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>26,000</b>		<b>26,000</b>
Total Administrative Cost (included in Section 2 above)	2,169		2,169

Approved Indirect Cost Rate:

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

Audit Report Page

**Contract Number** CCIP2032

**Full Name of Contractor** Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CCIP and CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	26,000		26,000
Total Administrative Cost	2,169		2,169

Comments:



**AUDITED FISCAL REPORT FOR  
CHILD DEVELOPMENT SUPPORT CONTRACTS**

Fiscal Year Ending **June 30, 2023**  
 Contract Number **CHST2032**  
 Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Revenue**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CCIP and CLPC only)			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement (CCIP and CLPC only)			
Unrestricted Income - Other:			
<b>Total Revenue</b>			

Contract Number **CHST2032**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	793		793
5000 Services and Other Operating Expenses	3,517		3,517
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)	392		392
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>4,702</b>		<b>4,702</b>
Total Administrative Cost (included in Section 2 above)	392		392

Approved Indirect Cost Rate:

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

Audit Report Page

**Contract Number** CHST2032

**Full Name of Contractor** Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CCIP and CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	4,702		4,702
Total Administrative Cost	392		392

Comments:

**AUDITED FISCAL REPORT FOR  
RESOURCE AND REFERRAL PROGRAMS**

**Fiscal Year Ending**   
**Contract Number**   
**Vendor Code**

**Full Name of Contractor**

**Section 1 - Revenue**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
<b>Total Revenue</b>			

Contract Number **CRRP2031**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	153,173	-433	152,740
3000 Employee Benefits	32,042	-511	31,531
4000 Books and Supplies	20,920	497	21,417
5000 Services and Other Operating Expenses	50,621	478	51,099
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	23,365	3	23,368
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>280,121</b>	<b>34</b>	<b>280,155</b>

Approved Indirect Cost Rate: **9.1%**

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

Contract Number **CRRP2031**

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Transfer from Reserve			
Interest Earned on Apportionment Payments			
Total Reimbursable Expenses	280,121	34	280,155

Comments:

**AUDITED RESERVE ACCOUNT  
ACTIVITY REPORT**

Fiscal Year End	June 30, 2023
Reserve Account Type	Alternative Payment
Vendor Code	20-B509

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	31,258
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2021–22 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2021-22 Post-Audit CDNFS 9530	31,258

**Section 2 - Current Year (2022–23) Reserve Account Activity**

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	19		19
6. Less Transfers to Contracts from Reserve:			
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, 2023	31,277		31,277

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

**AUDITED RESERVE ACCOUNT  
ACTIVITY REPORT**

Fiscal Year End	June 30, 2023
Reserve Account Type	Resource & Referral
Vendor Code	20-B509

Full Name of Contractor **Community Action Partnership of Madera County**

**Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	5,401
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2021–22 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2021-22 Post-Audit CDNFS 9530	5,401

**Section 2 - Current Year (2022–23) Reserve Account Activity**

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	2		2
6. Less Transfers to Contracts from Reserve:			
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, 2023	5,403		5,403

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, 2023**

**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:

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.600	Head Start and Migrant Head Start
93.596/93.575	CCDF Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2023**

**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.