



**Community Action Partnership of Madera County, Inc.  
Board of Directors Meeting**

**Thursday, February 10, 2022**

**CAPMC Conference Room 1 / 1a  
1225 Gill Avenue  
Madera, CA 93637  
5:30 pm**

**Webex Meeting Information**

**Meeting number: 146 208 1692 | Password: CAPMC1225**

**Meeting Link: <https://maderacap.webex.com/maderacap/j.php?MTID=m876f6692b88957dc5300bb4a4d139117>**

**Join by phone: 1-844-992-4726 United States Toll Free**

**Access code: 146 208 1692**

*Supporting documents relating to the items on this agenda that are not listed as "Closed Session" are available for inspection during the normal business hours at Community Action Partnership of Madera County, 1225 Gill Avenue, Madera, CA 93637. Supporting documents relating to the items on the agenda that are not listed as "Closed Session" may be submitted after the posting of the agenda and are available at Community Action Partnership of Madera County, Inc. during normal business hours.*

*Please visit [www.maderacap.org](http://www.maderacap.org) for updates.*

**CALL TO ORDER BOARD OF DIRECTORS**

**ROLL CALL** – Nancy Contreras

**A. PUBLIC COMMENT**

The first ten minutes of the meeting are reserved for members of the public to address the Board of Directors on items of interest to the public that are within the subject matter jurisdiction of the agency. Speakers shall be limited to three minutes. Attention is called to the fact that the Board is prohibited by law from taking any action on matters discussed that are not on the agenda, and no adverse conclusion should be drawn if the Board does not respond to the public comments at this time.

**B. ADOPTION OF THE AGENDA**

**B-1 ADDITIONS TO THE AGENDA:** Items identified after posting the Agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-third vote, or unanimous vote if quorum is less than full board, required for consideration. (Government code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

**B-2 ADOPTION OF AGENDA:** Adoption of agenda as presented or with approved additions.

**C. TRAINING/ADVOCACY ISSUES**

None

**D. CONSENT ITEMS**

All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be made a part of the Discussion Items at the request of any member of the Board or any person in the audience.

D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – January 13, 2022.

D-2 Review and consider approving the Minutes of the Madera/Mariposa Regional & Early Head Start Policy Council Executive Committee Meeting – January 6, 2022.

D-3 Review and consider accepting the Bank of America Credit Card Statements:

- December 2021
- January 2022

D-4 Review and consider accepting the American Express Credit Card Statement and All Other Credit Card Statements:

- December 2021
- January 2022

D-5 Review and consider approving the following **Madera/Mariposa Regional Head Start** Reports:

- Monthly Enrollment Report – December 2021
- In-Kind Report – December 2021
- CACFP Program Report – December 2021

D-6 Review and Consider approving the following **Madera Early Head Start** Reports:

- Monthly Enrollment Report – December 2021
- In-Kind Report – December 2021

D-7 Review and Consider approving the following **Madera Migrant/Seasonal Head Start** Reports:

- Monthly Enrollment Report – December 2021
- In-Kind Report – December 2021
- CACFP Program Report – December 2021
- Program Information Report (PIR) – December 2021

D-8 Review and consider approving the following **Fresno Migrant Head Start** reports:

- In-Kind Report – December 2021

- D-9 Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2022 – 2023 program year for *Madera/Mariposa Regional and Early Head Start*.
- D-10 Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2022 – 2023 program year for *Migrant/Seasonal Head Start*.
- D-11 Review the Madera County Child Advocacy Center (CAC) Program Report for January 2022 (Informational Only).
- D-12 Review the Child Care Alternative Payment and Resource & Referral Program Report for January 2022 (Informational Only).
- D-13 Review the Community Services Report for January 2022 (Informational Only).
- D-14 Review the Homeless for Engagement for Living Program (H.E.L.P) Center Report for January 2022 (Informational Only).

**E. DISCUSSION ITEMS**

- E-1 Review and consider accepting the auditor reports and the audited financial statements for the year ended June 30, 2021.
- E-2 Consider authorizing the Executive Director and Chairperson to sign and submit the Local Federal Emergency Management Agency (FEMA) Application on behalf of CAPMC's Board of Directors.
- E-3 Consider authorizing the Executive Director and Chairperson to sign and submit the Local FEMA Application Phase ARPA-R on behalf of CAPMC's Board of Directors.
- E-4 Review and consider approving Community Action Partnership of Madera County, Inc. (CAPMC) 2021 – 2022 Basic and Blended Comparison Budget Revisions to Stanislaus County Office of Education.
- E-5 Review and consider approving Community Action Partnership of Madera County, Inc. (CAPMC) 2021 – 2022 Amendment #1 Budget Revisions for CMIG and CMSS to Stanislaus County Office of Education.
- E-6 Review and consider approving the submission of CAPMC's 2022 – 2023 (June 1, 2022 – May 31, 2023) Madera/Mariposa Regional & Early Head Start Refunding Application to the Department of Health and Human Services, Administration for Children and Families, Region IX Head Start Program.
- E-7 Review and consider allowing the Executive Director to enter into an Agreement with Madera County for rent, mortgage, and utility assistance for county residents residing in District 1 and 3.

**F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS**

- F-1 Finance Committee Report – February 7, 2022
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – (January 2022)
- F-4 Financial Statements (January 2022) – *Will be distributed at meeting.*
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – (January 2022)
- F-7 CAPMC Board of Directors Attendance Report – (January 2022)
- F-8 Staffing Changes Report for January 6, 2022 – February 1, 2022

**G. CLOSED SESSION**

Closed Session – Public Employee Performance Evaluation & Compensation Review  
Title: Executive Director  
(Pursuant to Government Code 54957)

**H. CORRESPONDENCE**

- H-1 Correspondence dated January 21, 2022 from the Office of Head Start regarding Final Rule on Flexibility for Head Start Designation Renewals in Certain Emergencies.

**I. ADJOURN**

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I, Nancy Contreras-Bautista, Child Advocacy Center Case Worker, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for February 10, 2022 in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on February 4, 2022.

Nancy Contreras-Bautista  
Child Advocacy Center Case Worker

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

**Regular Board of Directors Meeting**

**January 13, 2022**

**1225 Gill Ave Madera, CA 93637**

**Meeting Link: https:**

**<https://maderacap.webex.com/maderacap/j.php?MTID=m876f6692b88957dc5300bb4a4d139117>**

**ACTION SUMMARY MINUTES**

The Board of Directors Meeting was called to order at 5:32 p.m. by Chair Sheriff Tyson Pogue.

**Members Present In-Person**

Sheriff Tyson Pogue, Chair  
David Hernandez,  
Secretary/Treasurer  
Donald Holley  
Richard Gutierrez  
Aurora Flores  
Deborah Martinez

**Members Present Virtually**

Supervisor Leticia Gonzalez  
Councilman Steve Montes  
Molly Hernandez  
Diana Palmer  
Debi Bray

**Members Absent**

Patricia Trevino, HS PC  
Representative  
Vicki Bandy  
Eric LiCalsi, Vice-Chair  
Martha Garcia

**Personnel Present In-Person**

Mattie Mendez  
Daniel Seeto  
Nancy Contreras-Bautista  
Nicole Vulich

**Personnel Present Virtually**

Irene Yang  
Ana Ibanez  
Ivan Cruz  
Jennifer Coronado  
Leticia Murillo  
Maritza Gomez-Zaragoza  
Maru Gasca Sanchez  
Jissel Rodriguez  
Sandra Ramirez  
Joe Arias

**Public – Other Present**

Russell K. Ryan, Agency Attorney

**A. PUBLIC COMMENT**

None

**B. ADOPTION OF THE AGENDA**

**ADDITIONS TO THE AGENDA:** Items identified after posting of the Agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-thirds vote, or unanimous vote if quorum is less than full board, required for consideration. (Government Code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

**ADOPTION OF THE AGENDA:** Adoption of the agenda.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded By: Deborah Martinez

Vote: Carried Unanimously

**C. TRAINING/ADVOCACY ISSUES**

None

**D. BOARD OF DIRECTOR'S CONSENT CALENDAR**

All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be made a part of the Discussion Items at the request of any member of the Board or any person in the audience.

- D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – December 9, 2021.
- D-2 Review and consider approving the Minutes of the Madera Migrant/Seasonal Head Start Policy Council Meeting – December 7, 2021.
- D-3 Review and consider approving the Minutes of the Fresno Migrant/Seasonal Head Start Policy Committee Meeting – November 10, 2021.
- D-4 Review and consider approving the Minutes of the Madera/Mariposa Regional & Early Head Start Policy Council Executive Committee Meeting – December 2, 2021.
- D-5 Review and consider accepting the Bank of America Credit Card Statements:
  - November 2021
  - December 2021
- D-6 Review and consider accepting the American Express Credit Card Statement and All Other Credit Card Statements:
  - September 2021
  - October 2021
  - November 2021
- D-7 Review and consider approving the following **Madera/Mariposa Regional Head Start** Reports:
  - Monthly Enrollment Report – November 2021
  - In-Kind Report – November 2021
  - CACFP Program Report – November 2021
- D-8 Review and Consider approving the following **Madera Early Head Start** Reports:
  - Monthly Enrollment Report – November 2021
  - In-Kind Report – November 2021

- D-9 Review and Consider approving the following **Madera Migrant/Seasonal Head Start** Reports:
- Monthly Enrollment Report – November 2021
  - In-Kind Report – November 2021
  - CACFP Program Report – November 2021
  - Program Information Report (PIR) – November 2021
- D-10 Review and consider approving the following **Fresno Migrant Head Start** reports:
- Monthly Enrollment Report – November 2021
  - In-Kind Report – November 2021
  - CACFP Program Report – November 2021
- D-11 Review and consider approving the 2021 – 2022 Madera/Mariposa Regional and Early Head Start Self-Assessment Results, Findings, and Plan of Action for Recommendations.
- D-12 Review and consider approving the 2020 – 2025 Goals and Objectives updates for the Madera/Mariposa and Early Head Start Program.
- D-13 Review and consider approving the 2020 – 2021 Madera/Mariposa Regional and Early Head Start Annual Report.
- D-14 Review the Madera County Child Advocacy Center (CAC) Program Report for December 2021 (Informational Only).
- D-15 Review the Child Care Alternative Payment and Resource & Referral Program Report for December 2021 (Informational Only).
- D-16 Review the Community Services Report for December 2021 (Informational Only).
- D-17 Review the Homeless for Engagement for Living Program (H.E.L.P) Center Report for December 2021 (Informational Only).

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded By: David Hernandez

Vote: Carried Unanimously

**E. DISCUSSION / ACTION ITEMS**

- E-1 Review and consider adopting a resolution to authorize the Executive Director to sign contracts, subcontracts, and subsequent amendments, as applicable, with the California Department of Social Services.**

Leticia Murillo, Child Care Alternative Payment and Resource & Referral Program

Manager, presented regarding adopting a resolution to authorize the Executive Director to sign contracts, subcontracts, and subsequent amendments, as applicable, with the California Department of Social Services. The adoption of a resolution is in order to certify the approval of the Governing Board to enter into transaction and subsequent amendments with the with the California Department of Social Services (CDSS) for the purpose of providing child care and development services and to authorize designated personnel to sign contracts documents for Fiscal Year 2022 – 2023. Compliance with CDSS and the continued funding of Child Care and Development Division contracts with an estimate of \$15,458,297.00.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded By: Deborah Martinez

Vote: Carried Unanimously

**E-2 Review and consider approving the submission of the application requesting continued funding from the California Department of Social Services – Child Care Development Division for fiscal year 2022 – 2023.**

Mattie Mendez, Executive Director, presented regarding the approval of the submission of the application requesting continued funding from the California Department of Social Services – Child Care Development Division for fiscal year 2022 – 2023. The agency is required annually to complete an application requesting the continued funding for all contracts currently held for Child Care Alternative Payment and Resource & Referral Program – Alternative Payment (CAPP), CalWORKs Stage 2 (C2AP), CalWORKs Stage 3 (C3AP) and Resource & Referral (CRRP). The application will be submitted on January 17, 2022.

Motion: APPROVE AS PRESENTED

Moved By: Supervisor Leticia Gonzalez, Seconded By: Donald Holley

Vote: Carried Unanimously

**E-3 Review and consider authorizing the Executive Director to sign and submit the grant proposal to the California Office of Emergency Services (Cal OES), for the *Intimate Partner Violence Prevention (FD) Program* including any amendments or extensions.**

Jennifer Coronado, Victim Services Program Manager, presented regarding the submission of the grant proposal to the California Office of Emergency Services (CalOES), for the Intimate Partner Violence Prevention (FD) Program including any amendments or extensions. The purpose of the FD Program is to prevent intimate partner violence, including teen dating violence, prioritize underserved populations within communities, and build the capacity of local organizations. Funding amount of \$125,753 plus a match requirement of \$15,813 for a total of \$141,566 for the 12-month Grant Subaward performance period.

Motion: APPROVE AS PRESENTED



Moved By: Donald Holley, Seconded By: Aurora Flores

Vote: Carried Unanimously

**E-4 Review and consider authorizing the Executive Director to submit the grant proposal to the California Office of Emergency Services (Cal OES), for the *Sexual and Domestic Violence Prevention (SD) Program* including any amendments or extensions.**

Jennifer Coronado, Victim Services Program Manager, presented regarding the submission of the grant proposal to the California Office of Emergency Services (CalOES), for the Sexual and Domestic Violence Prevention (SD) Program. The purpose of the SD Program is to prevent sexual and domestic violence through primary and secondary prevention efforts, prioritize marginalized/underserved populations within communities, and build the capacity of local organizations. Funding amount of \$300,000 for the 24-month Grant Subaward performance period.

Motion: APPROVE AS PRESENTED

Moved By: David Hernandez, Seconded By: Aurora Flores

Vote: Carried Unanimously

Board Member Debi Bray joined the meeting.

**E-5 Review and consider approving the Executive Director to submit the 2022 Low Income Home and Energy Assistance Program (LIHEAP) Local Plan on behalf of the Board of Directors to the Department of Community Services and Development (CSD).**

Mattie Mendez, Executive Director, presented regarding the submission of the 2022 Low Income Home and Energy Assistance Program (LIHEAP) Local Plan on behalf of the Board of Directors to the Department of Community Services and Development (CSD). Each year, CSD requests LIHEAP providers to submit a Local Plan that outlines the agency's policies and procedures for operating the LIHEAP program as well as CAPMC's priority plan for determining eligibility. CAPMC has established a point system to determine the eligibility for the program. Applications must score a total of 16 points to be eligible for assistance. A maximum of 60 points is possible. Focus is placed on elderly, disabled, and families with young children. CAPMC employees may apply after March 1<sup>st</sup>.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded By: Supervisor Leticia Gonzalez

Vote: Carried Unanimously

**E-6 Review and consider authorizing the Executive Director to sign and submit the 2022 LIHEAP Contract with the Department of Community Services & Development and enter into a sub-recipient agreement for Weatherization**

### **Services with the Merced County Community Action Agency.**

Mattie Mendez, Executive Director, presented regarding the resolution submission of the 2022 LIHEAP Contract with the Department of Community Services & Development (CSD) and enter into a sub-recipient agreement for Weatherization Services with the Merced County Community Action Agency (CAP). The resolution would authorize the Executive Director to sign and submit the 2022 LIHEAP Contract with CSD and enter into a sub-recipient agreement for Weatherization Services with the Merced County CAP. The first allocation of funding for the program year 2022 is \$1,046,177. This represents 50% of the projected total funding.

Motion: APPROVE AS PRESENTED

Moved By: David Hernandez, Seconded By: Aurora Flores

Vote: Carried Unanimously

### **E-7 Review and consider approving the COVID-19 Vaccine Policy for its implementation.**

Mattie Mendez, Executive Director, and Russell K. Ryan, CAPMC's Attorney, presented on CAPMC's COVID-19 Vaccine Policy for its implementation. President Biden announced on September 9, 2021 with strategies to combat COVID-19 pandemic. Federal Office of Head Start issued an interim final rule on November 30, 2021 to require all Head Start funded personnel to receive their COVID-19 Vaccination. The California Department of Public Health has issued vaccine mandates on several industries, and the California Department of Fair Employment also issued guidance that employers may require employees to be fully vaccinated against COVID-19 virus with the exceptions of medical or religious belief exemptions. The serious nature of the life-threatening of the COVID-19 pandemic prompted the Agency to develop the COVID-19 vaccine policy for all personnel rendered client's services to follow. Prepared policy and exemption request will be issued to employees to understand the COVID-19 vaccine requirement and exemptions form vaccine requirement. Russel K. Ryan, CAPMC's Attorney, will be reviewing all exemption requests. Incurred costs on testing will be allocated to the appropriate funding sources.

Motion: APPROVE AS PRESENTED

Moved By: Supervisor Leticia Gonzalez, Seconded By: Debi Bray

Vote: Motion carried by majority vote

10 Yes, 1 No

Sheriff Tyson Pogue opposed.

**Board Member Supervisor Leticia Gonzalez logged off the meeting.**

### **F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS**

F-1 Finance Committee Report – None

F-2 Personnel Committee Report – None

F-3 Executive Director Monthly Report – (December 2021)

- F-4 Financial Statements (December 2021) – *Will be distributed at meeting.*
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – (December 2021)
- F-7 CAPMC Board of Directors Attendance Report – (December 2021)
- F-8 Staffing Changes Report for November 30, 2021 – January 5, 2022

**G. CLOSED SESSION**

None

**H. CORRESPONDENCE**

- H-1 Correspondence dated January 7, 2022 from the Office of Head Start regarding the Program Performance Summary Report for the Focus Area 1 (FA1) Monitoring Review during the week of November 15, 2021.
- H-2 2022 Board of Directors Meeting Schedule.

**I. ADJOURN**

Chair Sheriff Tyson Pogue adjourned the Board of Directors meeting at 6:36 p.m.

Motion: APPROVE AS PRESENTED

Moved By: David Hernandez, Seconded By: Deborah Martinez

Vote: Carried Unanimously

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
Madera/Mariposa Regional & Early Head Start Policy Council Committee Meeting  
Thursday, January 6, 2022  
**MINUTES**

The Madera/Mariposa Regional & Early Head Start Policy Council Committee meeting was called to order by at Otilia Vasquez 5:45 p.m.

**Committee Members Present**

Amanda Burton  
Otilia Vasquez  
Citlali Chavez-Rosas  
Jasmin Soria  
Lisamaire Morales  
Laura Vasquez  
Alma Hernandez  
Perla Barrita

**Committee Members Absent**

Skyla Matthews  
Yahaira Barron  
Eric Spencer  
Martha Garcia

**Personnel Present**

Maru Gasca Sanchez, Deputy Director of Direct Services  
Jissel Rodriguez, Executive Administrative Assistant  
Maribel Aguirre, Parent and Governance Specialist  
Angela Martinez, Area Manager

**ROLL CALL**

- A. **PUBLIC COMMENT** – None
- B. **TRAINING** – Child outcomes – Angela Martinez went over DRDP and the information. She went over the results and the different areas.
- C. **ADOPTION OF THE AGENDA**  
C-2 Otilia Vasquez asked for the motion to approve the agenda as presented. Motion made by Amanda Burton, seconded by Alma Hernandez to approve the agenda as presented. Motion carried unanimously.
- D. **ADJOURN TO CLOSED SESSION** – None
- E. **APPROVAL OF MINUTES**  
E-1 Minutes Madera/Mariposa Regular Regional Head Start Policy Council Meeting – December 2, 2021. Motion made by Perla Barrita, seconded motion by Alma Hernandez. Motion carried unanimously.
- F. **DISCUSSION / ACTION ITEMS**  
F-1 Review and consider approving the 2020-2025 Goals and Objectives Updates for the Madera/Mariposa Head Start and Early Head Start Program. (Goals and Objectives document will be distributed during the meeting) – Ms. Sanchez went over the updated goals and objectives. No questions were asked. Otilia Vasquez requested a motion to approve the 2020-2025 Goals and Objectives Updates for the Madera/Mariposa Head Start and Early Head Start Program. Amanda Burton made the motion to approve, seconded by Perla Hernandez. Motion approved unanimously.

**F-2** Ratify the carry-over funds for the 2020-2021 Regional Head Start Basic Grant to the 2021-2022 Grant year beginning June 1, 2021 – Ms. Sanchez reviewed the areas where the carry over funds will be allocated too. Otilia Vasquez requested a motion to approve the 2020-2021 Regional Head Start Basic Grant to the 2021-2022 Grant year beginning June 1, 2021. Citlali Chavez-Rosas made the motion to approve, seconded by Amanda Burton. Motion approved unanimously.

**F-3** Review and consider approving the 2021-2022 Madera/Mariposa Regional and Early Head Start Self-Assessment Results, Findings and Plan of Action for recommendations – Ms. Sanchez reviewed the self-assessment. No questions were asked. Otilia Vasquez requested a motion to approve approving the 2021-2022 Madera/Mariposa Regional and Early Head Start Self-Assessment Results, Findings and Plan of Action for recommendations. Perla Barrita made the motion to approve, seconded by Citlali Chavez-Rosas. Motion approved unanimously.

**F-4** Review the CAPMC Madera/Mariposa Regional and Early Head Start Annual Report 2020-2021 – Ms. Sanchez reviewed the annual report with the PC parents.

#### **G. ADMINISTRATIVE REPORTS**

**G-1** Staffing Changes (December 2021) – In October there were two new hires and two resignations.

**G-2** Bank of America Business Card Monthly Credit Card Statement and all other Credit Card Expenses (November 2021) – Ms. Aguirre reviewed the credit card expenses. No questions were asked.

**G-3** Budget Status Reports (November 2021) – Ms. Aguirre reviewed the current budget.

**G-4** In-Kind Report (November 2021) – Ms. Aguirre reviewed the in-kind percentages for the Regional and Early programs.

**G-5** Program Enrollment & Attendance Report (November 2021) – Ms. Aguirre went over the enrollment and attendance report.

**G-6** CACFP Monthly Report (November 2021) – Ms. Aguirre reviewed CACFP and noted that the reimbursement for the month of September was \$8,540.12 for 2,881 meals. There were no questions.

#### **H. POLICY COMMITTEE MEMBER REPORTS**

**H-1-** Center Report – Alma (Eastside) – the centers study is on insects. Amanda (Oakhurst) – They are doing the tree study at the center. Otilia (Mis Tesoros) – There will be a parent meeting.

**H-2-** BOD report – All items presented today will be presented at the next board meeting.

#### **I. CORRESPONDENCE**

None

**J. FUTURE AGENDA ITEMS**

J-1 2021-2022 Refunding Grant Application -Year 3 of 5-year cycle

J-2 Training- Parent Curriculum Ready Rosie

**K. ADJOURNMENT**

Otilia Vasquez asked for a motion to adjourn the meeting at 6:42 p.m. Motion made by Amanda Burton, seconded by Alma Hernandez. Motion carried unanimously.

MBNA America Business Card  
 Credit Card Charges  
**December / diciembre 2021 Statement**  
**Maritza Gomez / Regional Head Start**

ate of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
11/09/2021	NA	Walmart	Supplies for the maintenance kitchen	\$159.38	311.0-6130-3.1-000-00 <b>25%</b> (\$79.69) 312.0-6130-3.1-000-00 <b>25%</b> (\$79.69)	Yes
11/19/2021	NA	Etsy.com	Signs for HS Offices	\$127.24	311.0-6130-3.1-000-00 <b>43%</b> (\$111.66) 312.0-6130-3.1-000-00 <b>6%</b> (\$15.58)	Yes
11/19/2021	NA	Zoom	Video Conferencing system	\$7.35	311.0-6130-3.1-000-00 <b>49%</b> (\$7.35)	Yes
11/24/2021	NA	American Red Cross	CPR certificates for Madera Staff	\$7.35	311.0-6121-3.1-000-00 <b>49%</b> (\$7.35)	No
11/30/2021	22981	Passion Planners	Planners for Madera & Fresno Staff	\$369.18	311.0-6130-3.1-000-00 <b>43%</b> (\$323.97) 312.0-6130-3.1-000-00 <b>6%</b> (\$45.21)	Yes
<b>TOTAL</b>				<b>\$670.50</b>		

Comments: I certify that the items and charges above are true and correct, and that the charges inquired have been for business purposes only. Receipts are attached (if available).

\_\_\_\_\_  
 Maritza Gomez, Head Start Director

\_\_\_\_\_  
 Date

**Bank of America Business Card  
Credit Card Charges**

# January 2022 Statement

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/02/2021	City of Fresno Airport	No	Parking	56.00	200.0-6742-2.0-000-90	Yes
12/08/2021	Fast Track Car Wash	No	Car washes	45.00	200.0-6130-2.0-000-90	Yes
12/09/2021	DD Door Dash SugarPine	No	Board meeting	211.52	200.0-0000-2.0-000-90	Yes
12/09/2021	MAILCHIMP	No	Mass Text Subscription (IT)	\$51.99	200.0-6130-2.0-000.90	Yes
12/10/2021	Kimpton Sawyer Hotel	No	Valet and Hotel cost for CalCAPA Leadership Conference	\$534.58	200.0-6742-2.0.000.90	Yes
12/20/2021	CalCAPA Registration	No	Leadership Conference	\$250.00	200.0-6742-2.0-000.90	Yes
12/20/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$282.09	226.0-6130-2.0-000.90	Yes
12/20/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$215.07	226.0-6130-2.0-000.90	Yes
12/20/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$282.49	226.0-6130-2.0-000.90	Yes
12/22/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$273.61	226.0-6130-2.0-000.90	Yes
12/22/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$424.65	226.0-6130-2.0-000.90	Yes
12/20/21	Walmart	No	Welcome Home Kit purchase for homeless Sponsored by funding from Anthem	\$37.84	226.0-6130-2.0-000.90	Yes
12/30/2021	J.W.Meyers	No	Propane	\$335.00	270.0-7240-2.0-000.00	Yes
			<b>Total</b>	<b>\$ 2999.84</b>		



**Bank of America Business Card  
Credit Card Charges**

## January 2022 Statement

Leticia Murillo/Child Care Alternative Payment and Resource & Referral Program

Date of Transaction	Name of Vendor	Description	P. O. Number	Amount	Account Charged	Receipt
12/03/2021	WAL-MART	COVID-19 Office Supplies		\$10.50	401.0-6110-4.0-000-00	YES
				\$19.75	426.0-6110-4.0-000-00	
				\$7.99	427.0-6110-4.0-000-00	
				\$3.78	428.0-6110-4.0-000-00	
12/24/2021	Edgar's Italian Restaurant	APP/R&R Staff Meeting/Training on Title 5 Regulations. Attendees: Leticia Murillo Melissa Mendoza Idelisa A. Duran Kareli Preciado Jazmin Aviles-Castro Carol Chavez Karina Martinez America Castellanos Lourdes Cedillo Patricia Rodriguez		\$51.20	401.0-6742-4.0-000-00	YES
				\$96.25	426.0-6742-4.0-000-00	
				\$38.90	427.0-6742-4.0-000-00	
				\$18.42	428.0-6742-4.0-000-00	
<b>TOTAL</b>				\$246.79		

Comments:

**Bank of America Business Card  
Credit Card Charges**

# January 2022 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/3/2021	Hobby Lobby	No	Staff Event – Holiday Breakfast supplies	110.70	200.0-6110-2.0-000-90	Yes
12/10/2021	Biometrics4all, Inc.	No	Livescan relay fee	0.75 0.75	200.0-6852-2.0-000-90 207.0-6852-2.0-000-00	Yes
11/24/2021 11/30/2021	General Builder Supplies	No	Office Supplies – heaters Credit	350.68 -97.40	200.0-6110-2.0-000-90	Yes
12/1/2021	Indeed	No	December 2021 advertising for job openings	40.00 175.00	200.0-6312-2.0-000-90 426.0-6312-4.2-000-00	Yes
<b>TOTAL:</b>				<b>580.48</b>		

I certify that the items and charges above are true and correct, and that the charges inquired have been for business purposes only. Available receipts are attached with this report and submitted to Fiscal Department.

\_\_\_\_\_  
Irene Yang, Human Resources Director

Date: January 7, 2022

Platinum Plus Business Card  
Credit Card Charges

# January Statement

Jennifer Coronado / Victim Services Center

Date of Transaction	PO NUM	Name of Vendor	Description	Amount	Account Charged	Receipt
12/17/21	N/A	Edgar's Italian restaurant	Food for Department Meeting	\$217.42	510.0-6121-5.0-000-00	Yes
				<b>Total</b>	\$217.42	

**American Express  
Credit Card Charges**

# DECEMBER 2021 Statement

Fiscal

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	37415.92	Yes
Comcast	Net service	1027.63	Yes
Community Playthings	Supplies for centers	0.00	
Discount School Supply	Supplies for centers	448.68	Yes
DS Water	Water/rental	1720.99	Yes
Ecolab	Dishwasher rental/repairs	104.32	Yes
Fedex	Postage	194.38	Yes
HD Pro / Supply Works	Supplies for office/centers	6097.87	Yes
Lakeshore	Supplies for centers	1420.43	Yes
Matson Alarm	Alarm service	608.50	Yes
Smart Care	Kitchen equipment repairs	0.00	
Verizon	Wireless devices	0.00	
Office Depot	Supplies for office/center	12509.31	Yes
	<b>TOTAL</b>	61548.03	12/28/21 LA

# Credit Card Charges DECEMBER 2021

Fiscal

Name of Vendor	Description	Amount	
Capital One/Walmart	Supplies for centers	2247.52	
Home Depot	Supplies for centers	2719.51	
Wex Bank (Chevron)	Fuel	0.00	
Wex Bank (Valero)	Fuel	3186.96	
DEC STMT DATES			
LA			

01/22  
J D C

# Card Member Service

## Credit Card Charges

### COSTCO

#### December 04, 2021 Statement

Card Holder	Description	Amount	Card Amount
Maritza Gomez-Zaragoza	Food for centers	524.47	524.47
Jennifer Coronado	Supplies for program	241.65	241.65
			0.00
			0.00
		Total	766.12

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Check Listing with Accounting Distribution from 12/03/2021 to 12/31/2021**  
**1-WestAmerica New AP Checking**

<u>Check</u>	<u>Date</u>	<u>Vendor</u>	<u>Account</u>	<u>Account Description</u>	<u>Distribution Amount</u>	<u>Check Amount</u>
0170299	12/17/2021	[04454] CARD MEMBER SERVICE-COSTCO - Invoices ,	311.0-6130-3.1-000-00	PROGRAM SUPPLIES	524.47	766.12
			500.0-6130-5.0-000-00	PROGRAM SUPPLIES	34.05	
			501.0-6130-5.0-000-00	PROGRAM SUPPLIES	34.05	
			508.0-6130-5.0-000-00	PROGRAM SUPPLIES	34.04	
			533.0-6130-5.0-000-00	PROGRAM SUPPLIES	34.04	
			533.0-6130-5.0-062-00	PROGRAM SUPPLIES	105.47	
<b>Total Checks</b>					<b>766.12</b>	<b>766.12</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Check Listing with Accounting Distribution from 12/19/2021 to 1/10/2022**  
**1-WestAmerica New AP Checking**

<u>Check</u>	<u>Date</u>	<u>Vendor</u>	<u>Account</u>	<u>Account Description</u>	<u>Distribution Amount</u>	<u>Check Amount</u>
0170457	1/07/2022	[06313] CAPITAL ONE-WALMART - Invoices , , , , ,	200.0-6110-2.0-000-90	OFFICE SUPPLIES	517.79	2,247.52
			311.0-6130-3.1-000-00	PROGRAM SUPPLIES	122.05	
			312.0-6130-3.1-000-00	PROGRAM SUPPLIES	122.05	
			321.0-6130-3.2-000-00	PROGRAM SUPPLIES	122.05	
			321.0-6130-3.2-054-00	PROGRAM SUPPLIES	424.52	
			321.0-6130-3.2-057-00	PROGRAM SUPPLIES	494.37	
			331.0-6130-3.3-031-00	PROGRAM SUPPLIES	122.05	
			371.0-6130-3.1-000-00	PROGRAM SUPPLIES	139.47	
			510.0-6130-5.0-000-00	PROGRAM SUPPLIES	183.17	
<b>Total Checks</b>					<b><u>2,247.52</u></b>	<b><u>2,247.52</u></b>





**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Check Listing with Accounting Distribution from 12/01/2021 to 12/31/2021**  
**1-WestAmerica New AP Checking**

Check	Date	Vendor	Account	Account Description	Distribution Amount	Check Amount
0170348	12/17/2021	[06067] WEX BANK Valero Box 6293 - Invoices 48976, 49222, 49222, 49222, 49222, 49354, 49529, 49529, 49529, 50006, 50212, 50212, 50410, 50709, 50808, 50808	311.0-6610-3.1-000-00	GAS & OIL	185.00	1,337.69
			311.0-6610-3.1-000-39	GAS & OIL	35.00	
			321.0-6610-3.2-000-00	GAS & OIL	214.03	
			331.0-6610-3.3-024-00	GAS & OIL	140.82	
			331.0-6610-3.3-031-00	GAS & OIL	762.84	
0170349	12/17/2021	[06067] WEX BANK Valero Box 6293 - Invoices 51053, 51194, 51194, 51194, 51194, 51194, 51343, 51343, 51509, 51509, 51657, 51657, 51657, 51657, 51657, 51657, 51657, 51657	224.0-6610-2.0-000-80	GAS & OIL	47.03	505.17
			249.0-6610-2.0-000-00	GAS & OIL	20.00	
			249.0-7210-2.0-000-00	TRANSPORTATION VOUCHERS	50.00	
			272.0-6610-2.0-000-00	GAS & OIL	20.00	
			312.0-6610-3.1-012-00	GAS & OIL	20.82	
			331.0-6610-3.3-030-00	GAS & OIL	113.51	
			500.0-6610-5.0-000-00	GAS & OIL	16.05	
			501.0-6610-5.0-000-00	GAS & OIL	125.17	
			508.0-6610-5.0-000-00	GAS & OIL	6.91	
			531.0-6610-5.0-000-00	GAS & OIL	0.16	
			533.0-6610-5.0-000-00	GAS & OIL	85.52	
			0170350	12/17/2021	[06067] WEX BANK Valero Box 6293 - Invoices 51657, 51657, 51657, 51657, 51657, 51889, 52028, 52481, 52481, 52671, 52846, 53018, 53018, 53018, 53018, 53018	
311.0-6610-3.1-000-00	GAS & OIL	109.51				
311.0-6610-3.1-000-39	GAS & OIL	139.74				
331.0-6610-3.3-031-00	GAS & OIL	43.44				
500.0-6610-5.0-000-00	GAS & OIL	8.16				
501.0-6610-5.0-000-00	GAS & OIL	65.39				
508.0-6610-5.0-000-00	GAS & OIL	8.31				
533.0-6610-5.0-000-00	GAS & OIL	124.55				
0170351	12/17/2021	[06067] WEX BANK Valero Box 6293 - Invoices 53018, 53018, 53174, 53323, 53323, 53497, 53620, 53620, 53620, 53885, 53968, 53968, 95028	200.0-6610-2.0-000-90	GAS & OIL	15.00	723.00
			311.0-6610-3.1-000-00	GAS & OIL	340.00	
			321.0-6610-3.2-000-00	GAS & OIL	120.00	
			321.0-6610-3.2-000-39	GAS & OIL	60.00	
			331.0-6610-3.3-031-00	GAS & OIL	114.28	
			500.0-6610-5.0-000-00	GAS & OIL	0.30	
			501.0-6610-5.0-000-00	GAS & OIL	32.39	
			533.0-6610-5.0-000-00	GAS & OIL	41.03	
<b>Total Checks</b>					<b>3,186.96</b>	<b>3,186.96</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

Organization

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS ATT 002	311.0-6320-3.1-002-00	211.84		11/01/2021	12/01/2021	211.84	211.84
[02280] AMERICAN EXPRESS COMCAST 5 ACCTS	224.0-6320-2.0-000-60	54.94		11/01/2021	12/01/2021	1,027.63	1,027.63
	224.0-6320-2.0-000-80	54.93					
	371.0-6320-3.1-000-00	295.67					
	500.0-6320-5.0-000-00	80.41					
	501.0-6320-5.0-000-00	54.87					
	508.0-6320-5.0-000-00	290.26					
	531.0-6320-5.0-000-00	2.33					
	533.0-6320-5.0-000-00	194.22					

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

Organization

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS	200.0-6320-2.0-000-90	189.39		11/01/2021	12/01/2021	5,711.38	5,711.38
ATT 831 000 9204 10G	207.0-6320-2.0-000-00	28.55					
	218.0-6320-2.0-000-40	19.05					
	311.0-6320-3.1-000-00	116.74					
	311.0-6320-3.1-000-50	4.60					
	311.0-6320-3.1-001-00	285.57					
	311.0-6320-3.1-002-00	285.57					
	311.0-6320-3.1-004-00	285.57					
	311.0-6320-3.1-005-00	285.57					
	311.0-6320-3.1-006-00	285.57					
	311.0-6320-3.1-009-00	285.57					
	311.0-6320-3.1-016-00	285.57					
	312.0-6320-3.1-000-00	289.79					
	312.0-6320-3.1-000-50	0.86					
	321.0-6320-3.2-000-00	132.24					
	321.0-6320-3.2-051-00	285.57					
	321.0-6320-3.2-053-00	285.57					
	321.0-6320-3.2-054-00	285.57					
	321.0-6320-3.2-055-00	285.57					
	321.0-6320-3.2-057-00	285.57					
	325.0-6320-3.2-000-00	0.71					
	331.0-6320-3.3-000-00	4.31					
	331.0-6320-3.3-024-00	285.57					
	331.0-6320-3.3-027-00	285.57					
	331.0-6320-3.3-028-00	285.57					
	331.0-6320-3.3-030-00	285.57					
	331.0-6320-3.3-031-00	285.57					
	362.0-6320-3.2-000-00	2.40					
	380.0-6320-3.1-000-00	7.74					
	380.0-6320-3.1-000-50	8.00					
	401.0-6320-4.0-000-00	5.94					
	407.0-6320-4.0-000-00	4.77					
	424.0-6320-4.0-000-00	1.02					
	426.0-6320-4.0-000-00	17.65					
	427.0-6320-4.0-000-00	15.25					
	428.0-6320-4.0-000-00	7.68					

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

**Organization**

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS DS WATER	200.0-6180-2.0-000-90	63.69		11/30/2021	12/30/2021	1,720.99	1,720.99
	311.0-6180-3.1-000-00	34.23					
	311.0-6180-3.1-001-00	93.67					
	311.0-6180-3.1-002-00	36.46					
	311.0-6180-3.1-004-00	41.49					
	311.0-6180-3.1-005-00	11.32					
	311.0-6180-3.1-006-00	64.29					
	311.0-6180-3.1-007-00	61.41					
	311.0-6180-3.1-008-00	74.34					
	311.0-6180-3.1-009-00	33.62					
	311.0-6180-3.1-014-00	38.39					
	311.0-6180-3.1-016-00	24.83					
	311.0-6180-3.1-351-00	40.74					
	312.0-6180-3.1-000-00	15.61					
	321.0-6180-3.2-000-00	39.39					
	321.0-6180-3.2-051-00	54.20					
	321.0-6180-3.2-053-00	27.66					
	321.0-6180-3.2-054-00	178.60					
	321.0-6180-3.2-055-00	62.99					
	321.0-6180-3.2-057-00	181.38					
	331.0-6180-3.3-021-00	37.25					
	331.0-6180-3.3-023-00	52.91					
	331.0-6180-3.3-024-00	35.45					
	331.0-6180-3.3-027-00	87.49					
	331.0-6180-3.3-028-00	76.15					
	331.0-6180-3.3-029-00	59.71					
	331.0-6180-3.3-030-00	33.17					
	331.0-6180-3.3-031-00	59.62					
	371.0-6180-3.1-000-00	22.13					
	500.0-6180-5.0-000-00	12.62					
	501.0-6180-5.0-000-00	12.62					
	508.0-6180-5.0-000-00	40.95					
	533.0-6180-5.0-000-00	12.61					
[02280] AMERICAN EXPRESS ATT 250 427 1104 RR	401.0-6320-4.0-000-00	104.53		12/01/2021	12/31/2021	104.53	104.53
[02280] AMERICAN EXPRESS ATT 002	311.0-6320-3.1-002-00	214.87		12/01/2021	12/31/2021	214.87	214.87
[02280] AMERICAN EXPRESS ATT 088 065 5820 FRES DSL	331.0-6320-3.3-031-00	90.95		12/01/2021	12/31/2021	90.95	90.95

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

**Organization**

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS	200.0-6320-2.0-000-90	82.11		12/01/2021	12/31/2021	1,559.54	1,559.54
ATT 831 000 4097 851 IP FLEX VOICE	207.0-6320-2.0-000-00	9.17					
LINES/CALLING PLAN-[SEPARATE	218.0-6320-2.0-000-40	6.12					
CHECK]	224.0-6320-2.0-000-60	1.82					
	224.0-6320-2.0-000-80	2.76					
	272.0-6320-2.0-000-00	10.70					
	311.0-6320-3.1-000-00	59.36					
	311.0-6320-3.1-000-50	1.47					
	311.0-6320-3.1-001-00	155.95					
	311.0-6320-3.1-006-00	155.95					
	311.0-6320-3.1-014-00	155.95					
	311.0-6320-3.1-016-00	155.95					
	312.0-6320-3.1-000-00	157.43					
	312.0-6320-3.1-000-50	0.26					
	321.0-6320-3.2-000-00	65.36					
	321.0-6320-3.2-051-00	4.58					
	321.0-6320-3.2-053-00	4.59					
	321.0-6320-3.2-054-00	6.11					
	321.0-6320-3.2-055-00	155.95					
	321.0-6320-3.2-057-00	155.95					
	325.0-6320-3.2-000-00	0.25					
	331.0-6320-3.3-000-00	10.55					
	331.0-6320-3.3-031-00	155.95					
	362.0-6320-3.2-000-00	0.77					
	371.0-6320-3.1-000-00	6.12					
	380.0-6320-3.1-000-00	2.71					
	380.0-6320-3.1-000-50	0.50					
	401.0-6320-4.0-000-00	1.90					
	407.0-6320-4.0-000-00	1.53					
	424.0-6320-4.0-000-00	0.33					
	426.0-6320-4.0-000-00	5.67					
	427.0-6320-4.0-000-00	4.92					
	428.0-6320-4.0-000-00	2.46					
	500.0-6320-5.0-000-00	6.58					
	501.0-6320-5.0-000-00	3.29					
	508.0-6320-5.0-000-00	2.22					
[02280] AMERICAN EXPRESS	224.0-6320-2.0-000-60	54.80		12/01/2021	12/31/2021	137.01	137.01
ATT 559 661 4574 SHUN	224.0-6320-2.0-000-80	82.21					
[02280] AMERICAN EXPRESS	500.0-6320-5.0-000-00	29.13		12/01/2021	12/31/2021	88.28	88.28
ATT 250 427 1103 VS	501.0-6320-5.0-000-00	29.13					
	533.0-6320-5.0-000-00	30.02					

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

Organization

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS	200.0-6437-2.0-000-90	240.04		12/01/2021	12/31/2021	608.50	608.50
MATSON ALARM-[SEPARATE CHECK]	272.0-6437-2.0-000-00	74.50					
	311.0-6437-3.1-000-00	21.22					
	311.0-6437-3.1-005-00	32.00					
	312.0-6437-3.1-000-00	19.50					
	321.0-6437-3.2-000-00	24.74					
	331.0-6437-3.3-031-00	72.50					
	371.0-6437-3.1-000-00	45.50					
	500.0-6437-5.0-000-00	25.69					
	501.0-6437-5.0-000-00	17.52					
	508.0-6437-5.0-000-00	7.57					
	531.0-6437-5.0-000-00	0.75					
	533.0-6437-5.0-000-00	26.97					
[02280] AMERICAN EXPRESS	200.0-6320-2.0-000-90	638.69		12/01/2021	12/31/2021	23,311.08	23,311.08
ATT 831 000 9751 FRES ASE	311.0-6320-3.1-000-00	933.63					
	311.0-6320-3.1-000-50	15.20					
	311.0-6320-3.1-001-00	1101.21					
	311.0-6320-3.1-002-00	1101.20					
	311.0-6320-3.1-004-00	1101.21					
	311.0-6320-3.1-005-00	1101.23					
	311.0-6320-3.1-006-00	1101.21					
	311.0-6320-3.1-009-00	1101.21					
	311.0-6320-3.1-014-00	1101.21					
	311.0-6320-3.1-016-00	1101.21					
	312.0-6320-3.1-000-00	186.12					
	312.0-6320-3.1-000-50	2.86					
	321.0-6320-3.2-000-00	1116.55					
	321.0-6320-3.2-000-50	24.12					
	321.0-6320-3.2-051-00	1101.21					
	321.0-6320-3.2-053-00	1101.21					
	321.0-6320-3.2-054-00	1101.21					
	321.0-6320-3.2-055-00	1101.21					
	321.0-6320-3.2-057-00	1286.81					
	325.0-6320-3.2-000-00	0.77					
	331.0-6320-3.3-000-00	275.29					
	331.0-6320-3.3-024-00	1101.21					
	331.0-6320-3.3-027-00	1101.21					
	331.0-6320-3.3-028-00	1101.21					
	331.0-6320-3.3-030-00	1101.21					
	331.0-6320-3.3-031-00	1101.21					
	362.0-6320-3.2-000-00	4.62					
	380.0-6320-3.1-000-00	100.66					
	380.0-6320-3.1-000-50	5.18					

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

Organization

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS ATT 831 000 9204 10G	200.0-6320-2.0-000-90	189.39		12/01/2021	12/31/2021	5,711.38	5,711.38
	207.0-6320-2.0-000-00	28.55					
	218.0-6320-2.0-000-40	19.05					
	311.0-6320-3.1-000-00	116.74					
	311.0-6320-3.1-000-50	4.60					
	311.0-6320-3.1-001-00	285.57					
	311.0-6320-3.1-002-00	285.57					
	311.0-6320-3.1-004-00	285.57					
	311.0-6320-3.1-005-00	285.57					
	311.0-6320-3.1-006-00	285.57					
	311.0-6320-3.1-009-00	285.57					
	311.0-6320-3.1-016-00	285.57					
	312.0-6320-3.1-000-00	289.79					
	312.0-6320-3.1-000-50	0.86					
	321.0-6320-3.2-000-00	132.24					
	321.0-6320-3.2-051-00	285.57					
	321.0-6320-3.2-053-00	285.57					
	321.0-6320-3.2-054-00	285.57					
	321.0-6320-3.2-055-00	285.57					
	321.0-6320-3.2-057-00	285.57					
	325.0-6320-3.2-000-00	0.71					
	331.0-6320-3.3-000-00	4.31					
	331.0-6320-3.3-024-00	285.57					
	331.0-6320-3.3-027-00	285.57					
	331.0-6320-3.3-028-00	285.57					
	331.0-6320-3.3-030-00	285.57					
	331.0-6320-3.3-031-00	285.57					
	362.0-6320-3.2-000-00	2.40					
	380.0-6320-3.1-000-00	7.74					
	380.0-6320-3.1-000-50	8.00					
	401.0-6320-4.0-000-00	5.94					
	407.0-6320-4.0-000-00	4.77					
	424.0-6320-4.0-000-00	1.02					
	426.0-6320-4.0-000-00	17.65					
	427.0-6320-4.0-000-00	15.25					
	428.0-6320-4.0-000-00	7.68					
[02280] AMERICAN EXPRESS ATT 5 ACCTS VS	533.0-6320-5.0-062-00	275.06		12/01/2021	12/31/2021	275.06	275.06
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22920	500.0-6110-5.0-000-00	67.90	2 INV	11/30/2021	12/30/2021	788.65	788.65
	501.0-6110-5.0-000-00	67.90					
	508.0-6110-5.0-000-00	67.90					
	531.0-6110-5.0-000-00	67.89					
	533.0-6110-5.0-000-00	67.88					
	533.0-6112-5.0-000-00	449.18					



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

**Organization**

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22941	200.0-6110-2.0-000-90	960.13	2 INV	11/30/2021	12/30/2021	960.13	960.13
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22943	224.0-6110-2.0-000-60 224.0-6130-2.0-000-60	41.67 264.91	2 INV	11/30/2021	12/30/2021	306.58	306.58
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22976	311.0-6110-3.1-014-00	242.40	2 INV	11/30/2021	12/30/2021	242.40	242.40
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22921	218.0-6130-2.0-000-40	177.24	2 INV	11/30/2021	12/30/2021	177.24	177.24
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22918	311.0-6110-3.1-351-00 311.0-6112-3.1-351-00	73.67 540.53	206977349	11/10/2021	12/10/2021	614.20	614.20
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22880	311.0-6130-3.1-009-00	87.89	207001874	11/01/2021	12/01/2021	87.89	87.89
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22930	311.0-6110-3.1-000-00 312.0-6110-3.1-000-00 321.0-6110-3.2-000-00	191.68 26.75 227.34	209277368	11/05/2021	12/05/2021	445.77	445.77
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22938	311.0-6110-3.1-351-00	354.49	209330146	11/15/2021	12/15/2021	354.49	354.49
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22942	207.0-6110-2.0-000-00 246.0-6110-2.0-000-76 248.0-6110-2.0-000-00 255.0-6110-2.0-000-00	228.35 136.35 68.18 136.35	209937774	11/18/2021	12/18/2021	569.23	569.23
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22944	311.0-6112-3.1-000-00 312.0-6112-3.1-012-00 321.0-6112-3.2-000-00	1059.38 147.82 1256.48	210113594	11/18/2021	12/18/2021	2,463.68	2,463.68
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22955	312.0-6110-3.1-012-00	502.98	210256991	11/22/2021	12/22/2021	502.98	502.98
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22964	311.0-6130-3.1-000-00	852.20	212470452	11/30/2021	12/30/2021	852.20	852.20
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22900	321.0-6110-3.2-055-00	593.52	3 INV	11/30/2021	12/30/2021	593.52	593.52
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22931	200.0-6110-2.0-000-90	438.95	3 INV	11/30/2021	12/30/2021	438.95	438.95
[02280] AMERICAN EXPRESS LAKESHORE PO 22910	311.0-6130-3.1-002-00	1420.43	373315	11/10/2021	12/10/2021	1,420.43	1,420.43
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22892	207.0-6110-2.0-000-00 272.0-6110-2.0-000-00	440.51 134.17	4 INV	11/30/2021	12/30/2021	574.68	574.68
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22881	371.0-6110-3.1-000-00	92.11	4 INV	11/30/2021	12/30/2021	92.11	92.11
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22919	311.0-6130-3.1-008-00	280.91	4 INV	11/30/2021	12/30/2021	280.91	280.91

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

**Organization**

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22929	321.0-6110-3.2-054-00	1601.89	5 INV	11/30/2021	12/30/2021	1,601.89	1,601.89
[02280] AMERICAN EXPRESS OFFICE DEPOT PO 22965	321.0-6130-3.2-053-00	561.81	5 INV	11/30/2021	12/30/2021	561.81	561.81
[02280] AMERICAN EXPRESS ECOLAB 390.1-6180-001	390.1-6180-3.9-001-00	104.32	6264867155	11/01/2021	12/01/2021	104.32	104.32
[02280] AMERICAN EXPRESS HD PRO M	390.1-6122-3.9-001-00	655.38	647205665	10/15/2021	11/14/2021	655.38	655.38
[02280] AMERICAN EXPRESS HD PRO M	100.0-1450-0.0-000-00	268.64	647367861	10/15/2021	11/14/2021	268.64	268.64
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	103.55	650437239	11/02/2021	12/02/2021	103.55	103.55
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-024-00	219.32	651001448	11/04/2021	12/04/2021	219.32	219.32
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-028-00	288.09	651001455	11/04/2021	12/04/2021	288.09	288.09
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	495.39	651001463	11/02/2021	12/02/2021	495.39	495.39
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-027-00	29.41	652291097	11/02/2021	12/02/2021	29.41	29.41
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-027-00	123.85	652562407	11/11/2021	12/11/2021	123.85	123.85
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-031-00	151.67	652651217	11/12/2021	12/12/2021	151.67	151.67
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	231.14	653160309	11/16/2021	12/16/2021	231.14	231.14
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	50.67	653160317	11/16/2021	12/16/2021	50.67	50.67
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	125.28	653160325	11/16/2021	12/16/2021	125.28	125.28
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-029-00	51.88	653908855	11/18/2021	12/18/2021	51.88	51.88
[02280] AMERICAN EXPRESS HD PRO M PO 22940	100.0-1450-0.0-000-00	2882.74	653990747	11/19/2021	12/19/2021	2,882.74	2,882.74
[02280] AMERICAN EXPRESS HD PRO M PO 22940	100.0-1450-0.0-000-00	336.12	654516137	11/23/2021	12/23/2021	336.12	336.12
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-028-00	56.43	654703297	11/23/2021	12/23/2021	56.43	56.43

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**A/P Preliminary Register with Accounting Distribution for Check Date 1/07/2022**  
**1-WestAmerica New AP Checking**

**Organization**

<u>Invoice Description</u>	<u>Account Distribution</u>	<u>Amount</u>	<u>Invoice</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Invoice Amount</u>	<u>Pay Amount</u>
[02280] AMERICAN EXPRESS HD PRO F	331.0-6140-3.3-031-00	28.31	655088102	11/29/2021	12/29/2021	28.31	28.31
[02280] AMERICAN EXPRESS FEDX	200.0-6170-2.0-000-90 331.0-6170-3.3-000-00	34.79 17.51	757151180	11/19/2021	12/19/2021	52.30	52.30
[02280] AMERICAN EXPRESS FEDX	200.0-6170-2.0-000-90	51.47	757878172	11/26/2021	12/26/2021	51.47	51.47
[02280] AMERICAN EXPRESS FEDX	200.0-6170-2.0-000-90 331.0-6170-3.3-000-00	73.18 17.43	759322308	12/10/2021	1/09/2022	90.61	90.61
[02280] AMERICAN EXPRESS DISCOUNT SCHOOL PO 22909	311.0-6130-3.1-002-00	448.68	W7489684010	11/09/2021	12/09/2021	448.68	448.68
<b>Total to be paid to [02280] AMERICAN EXPRESS</b>							<b>61,548.03</b>
<b>Total for this check run:</b>							<b>61,548.03</b>



## MADERA HEAD START MONTHLY ENROLLMENT REPORT

### Madera/Mariposa Regional Head Start

**Months of Operation:**  
**August 2021 – May 2022**

**Reporting Month**  
**December 2021**

<b>Total Funded Enrollment</b>  <div style="font-size: 24pt; font-weight: bold;">246</div>	<b>Current Enrollment:</b>  <div style="font-size: 24pt; font-weight: bold;">153</div> <p>-----</p> <b>Cumulative Enrollment</b>  <div style="font-size: 24pt; font-weight: bold;">189</div>	<b>Centers with Vacancies:</b> Chowchilla: 2 Cottonwood: 2      North Fork: 3 Eastside: 5          Oakhurst: 2 Fairmead: 5          Ruth Gonzales: 1 Mariposa: 2          Valley West: 15 Mis Tesoros: 1      Verdell: 4
<b>No. of Children on Waiting List Income Eligible: 45</b>  <b>No. of Children on Waiting List Over Income : 40</b>	<b>No. of Children with Disabilities:</b>  <div style="font-size: 24pt; font-weight: bold;">24</div> <small>Must be at least 10% of enrollment (↑26)</small>	<b>No. of Over Income Families:</b>  <div style="font-size: 24pt; font-weight: bold;">17 (100-130%)</div> <div style="font-size: 24pt; font-weight: bold;">11 (O/I)</div>  <small>Must be less than 10% of enrollment (↓ 26)</small>
<b>Average Monthly Attendance:</b> 77.58%		

### Madera Early Head Start

**Months of Operation:**  
**June 2021– May 2022**

**Reporting Month**  
**December 2021**

<b>Total Funded Enrollment</b>  <div style="font-size: 24pt; font-weight: bold;">69</div>	<b>Current Enrollment:</b>  <div style="font-size: 24pt; font-weight: bold;">39</div> <p>-----</p> <b>Cumulative Enrollment</b>  <div style="font-size: 24pt; font-weight: bold;">67</div>	<b>Vacancies:</b>  <div style="font-size: 24pt; font-weight: bold;">3</div>
<b>No. of Children on Waiting List Income Eligible: 9</b>  <b>No. of Children on Waiting List Over Income : 2</b>	<b>No. of Children with Disabilities:</b>  <div style="font-size: 24pt; font-weight: bold;">8</div> <small>Must be at least 10% of enrollment (↑5)</small>	<b>No. of Over Income Families:</b>  <div style="font-size: 24pt; font-weight: bold;">6 (100-130%)</div> <div style="font-size: 24pt; font-weight: bold;">2 (O/I)</div>  <small>Must be less than 10% of enrollment (↓ 4)</small>
<b>Average Home Visits</b> Due to COVID- Family Facilitators conducted 2 home visits and 2 phone calls per week with families.		

## IN-KIND MONTHLY SUMMARY REPORT

**Month**

**December**

**Year**

**2021-22**

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
<b>NON-FEDERAL CASH</b>					
Volunteer Services/Servicios Voluntarios	37,300.00	173,225.25	32,233.86	205,459.11	(168,159.11)
A. Professional Services/Servicios Profesionales	-	6,343.50	30.00	6,373.50	(6,373.50)
B. Center Volunteers/Voluntarios en el Centro	27,922.00	166,881.75	32,203.86	199,085.61	(171,163.61)
C. Other/Policy Council/Otro/Comité de Póliza	9,378.00	0.00		-	9,378.00
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	2,561.00	582.00		582.00	1,979.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	237,466.00	118,959.30	19,826.55	138,785.85	98,680.15
Transportation/ Transportación	-	0.00		-	-
<b>TOTAL IN-KIND</b>	<b>277,327.00</b>	<b>292,766.55</b>	<b>52,060.41</b>	<b>344,826.96</b>	<b>(67,499.96)</b>
State Fund 319	\$761,724	89,866.00		89,866.00	
<b>Grand Total</b>	<b>1,039,051.00</b>	<b>382,632.55</b>	<b>52,060.41</b>	<b>434,692.96</b>	<b>(67,499.96)</b>

B. YTD In-Kind \$ 434,692.96

C. Percent Y-T-D In-Kind 41.84%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
REGIONAL HEAD START including BLENDED CSPP STATE PROGRAM  
INCOME CALCULATIONS  
December-2021**

FREE MEALS	155	95	
REDUCED	0	0	
BASE	0	0	
TOTAL	155	95	

**PERCENTAGES:**

FREE	100.0000%	100.0000%	
REDUCED	0.0000%	0.0000%	
BASE	0.0000%	0.0000%	
TOTAL	100.0000%	100.0000%	

MEAL	#		%		RATE	=	
<b>BREAKFAST:</b>	1,152	X	100.0000%	X	\$1.9700	=	\$2,269.44
	1,152	X	0.0000%	X	\$1.6700	=	\$0.00
	1,152	X	0.0000%	X	\$0.3300	=	\$0.00
<b>LUNCH:</b>	1,153	X	100.0000%	X	\$3.6600	=	\$4,219.98
	0	X	100.0000%	X	\$3.6600	=	\$0.00
	0	X	0.0000%	X	\$3.2600	=	\$0.00
	0	X	0.0000%	X	\$0.3500	=	\$0.00
<b>SUPPLEMENTS:</b>	0	X	100.0000%	X	\$1.0000	=	\$0.00
	0	X	100.0000%	X	\$1.0000	=	\$0.00
	0	X	0.0000%	X	\$0.5000	=	\$0.00
	0	X	0.0000%	X	\$0.0900	=	\$0.00

	<b>2,305</b>		<b>\$6,489.42</b>
		TOTAL FEDERAL REIMBURSEMENT	
<b>CASH IN LIEU:</b>		LUNCHES X \$0.2600	<b>\$299.78</b>
<b>TOTAL REIMBURSEMENT</b>			<b>\$6,789.20</b>

	Breakfast	Lunch	Snack	Total
RHS	339	1,153	-	1,492
CSPP	813	-	-	813
	1,152	1,153	-	2,305

	<u>RHS</u>	<u>CSPP</u>	<u>Total</u>
TOTAL FEDERAL REIMBURSEMENT:	\$4,887.81	\$1,601.61	\$6,489.42
CASH IN LIEU:	<u>\$299.78</u>	<u>\$0.00</u>	<u>\$299.78</u>
	<b>\$5,187.59</b>	<b>\$1,601.61</b>	<b>\$6,789.20</b>



## MADERA HEAD START MONTHLY ENROLLMENT REPORT

### Madera/Mariposa Regional Head Start

**Months of Operation:**  
**August 2021 – May 2022**

**Reporting Month**  
**December 2021**

<b>Total Funded Enrollment</b>  <div style="font-size: 2em; font-weight: bold;">246</div>	<b>Current Enrollment:</b>  <div style="font-size: 2em; font-weight: bold;">153</div> <p>-----</p> <b>Cumulative Enrollment</b> <div style="font-size: 2em; font-weight: bold;">189</div>	<b>Centers with Vacancies:</b> Chowchilla: 2 Cottonwood: 2     North Fork: 3 Eastside: 5         Oakhurst: 2 Fairmead: 5         Ruth Gonzales: 1 Mariposa: 2         Valley West: 15 Mis Tesoros: 1     Verdell: 4
<b>No. of Children on Waiting List Income Eligible: 45</b>  <b>No. of Children on Waiting List Over Income : 40</b>	<b>No. of Children with Disabilities:</b>  <div style="font-size: 2em; font-weight: bold;">24</div> <small>Must be at least 10% of enrollment (↑26)</small>	<b>No. of Over Income Families:</b>  <div style="font-size: 1.5em; font-weight: bold;">17 (100-130%)</div> <div style="font-size: 1.5em; font-weight: bold;">11 (O/I)</div>  <small>Must be less than 10% of enrollment (↓ 26)</small>
<b>Average Monthly Attendance:</b> 77.58%		

### Madera Early Head Start

**Months of Operation:**  
**June 2021– May 2022**

**Reporting Month**  
**December 2021**

<b>Total Funded Enrollment</b>  <div style="font-size: 2em; font-weight: bold;">69</div>	<b>Current Enrollment:</b>  <div style="font-size: 2em; font-weight: bold;">39</div> <p>-----</p> <b>Cumulative Enrollment</b> <div style="font-size: 2em; font-weight: bold;">67</div>	<b>Vacancies:</b>  <div style="font-size: 2em; font-weight: bold;">3</div>
<b>No. of Children on Waiting List Income Eligible: 9</b>  <b>No. of Children on Waiting List Over Income : 2</b>	<b>No. of Children with Disabilities:</b>  <div style="font-size: 2em; font-weight: bold;">8</div> <small>Must be at least 10% of enrollment (↑5)</small>	<b>No. of Over Income Families:</b>  <div style="font-size: 1.5em; font-weight: bold;">6 (100-130%)</div> <div style="font-size: 1.5em; font-weight: bold;">2 (O/I)</div>  <small>Must be less than 10% of enrollment (↓ 4)</small>
<b>Average Home Visits</b> Due to COVID- Family Facilitators conducted 2 home visits and 2 phone calls per week with families.		

## IN-KIND MONTHLY SUMMARY REPORT

**Month**

**December**

**Year**

**2021**

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
<b>NON-FEDERAL CASH</b>					
Volunteer Services/Servicios Voluntarios	154,655.00	43,673.73	5,564.45	49,238.18	105,416.82
A. Professional Services/Servicios Profesionales	-	425.00		425.00	(425.00)
B. Center Volunteers/Voluntarios en el Centro	154,655.00	43,248.73	5,564.45	48,813.18	105,841.82
C. Other/Policy Council/Otro/Comité de Póliza	-	0.00		-	-
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	801.00	0.00		-	801.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	-	0.00		-	-
Transportation/ Transportación	-	0.00			-
<b>TOTAL IN-KIND</b>	<b>155,456.00</b>	<b>43,673.73</b>	<b>5,564.45</b>	<b>49,238.18</b>	<b>106,217.82</b>

	0.00	0.00			
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<b>Grand Total</b>	<b>155,456.00</b>	<b>43,673.73</b>	<b>5,564.45</b>	<b>49,238.18</b>	<b>106,217.82</b>
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B. YTD In-Kind \$ 49,238.18

C. Percent Y-T-D In-Kind 31.67%





## Madera Migrant/Seasonal Head Start

**Months of Operation:**

**March 2021 – February 2022**

**Reporting Month**

**December 2021**

<b>Total Funded Enrollment</b>  <b>579</b>	<b>Current Enrollment:</b> <b>92</b> ----- --- <b>Cumulative Enrollment:</b> <b>381</b>	<b>Centers with Vacancies:</b> Eastin Arcola 0      Mis Angelitos 60 Sierra Vista 20 Pomona 13 Los Niño's 9
<b>No. of Children on Waiting List</b>  <b>43</b>	<b>No. of Children with Disabilities:</b>  <b>44</b>  Must be at least 10% of enrollment (↑58)	<b>No. of Over Income Families:</b>  <b>25 (100-130%)</b> <b>18 (O/I)</b>  Must be less than 10% of enrollment (↓58)
<b>Average Monthly Attendance: 83.89%</b>		

Community Action Partnership of Madera County, Inc.  
 1225 Gill Avenue  
 Madera, CA 93637  
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**IN-KIND MONTHLY SUMMARY REPORT 2021-2022 / REPORTE SUMARIO MENSUAL DE IN KIND 2021-2022**

**MIGRANT AND SEASONAL HEAD START 2021-2022 MIGRANTE/TEMPORAL HEAD START 2021-2022**  
**Month-Year DECEMBER 2021/ Mes-Año DICIEMBRE 2021**

CATEGORY	BUDGET Presupuesto	PREVIOUS/Previo TOTAL	CURRENT/Corriente TOTAL	Y-T-D/Asta ahora TOTAL	REMAINING IN-KIND NEEDED Resto de In Kind para recaudar
NON-FEDERAL CASH/EFFECTIVO NO FEDERAL					
Volunteer Services/Servicios Voluntarios	238,563.00	311,114.97	56,463.16	367,578.13	(129,015.13)
A. Professional Services/Servicios Profesionales	0.00	2,475.00	0.00	2,475.00	(2,475.00)
B. Center Volunteers/Voluntarios en el Centro	238,563.00	303,137.48	56,463.16	359,600.64	(121,037.64)
Other/Policy Council/Otro/Comité de Póliza	0.00	5,502.49	0.00	5,502.49	(5,502.49)
State Collaboration/Colaboracion de Estado	933,229.00	625,025.46	138,203.12	763,228.58	170,000.42
Donated Supplies/Materiales Donanos	1,000.00	0.00	0.00	0.00	1,000.00
Donated Food/Comida Donada	0.00	0.00	0.00	0.00	0.00
Donated Space/Sitio Donado	125,132.00	93,848.94	10,427.66	104,276.60	20,855.40
Transportation/Transportacion	0.00	0.00	0.00	0.00	0.00
<b>TOTAL IN-KIND/TOTAL DE IN KIND</b>	<b>1,297,924.00</b>	<b>1,029,989.37</b>	<b>205,093.94</b>	<b>1,235,083.31</b>	<b>62,840.69</b>

A. Y-T-D In-Kind / In-Kind asta ahora	1,235,083.31
B. Contracted In-Kind/ In-kind Contratado	1,297,924.00
C. Percent Y-T-D In-Kind/ Porcentaje de in-kind ásta ahora	
CONTRACT AMOUNT/CANTIDAD CONTRATADA	95.16%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
MADERA MIGRANT HEAD START including BLENDED MIGRANT PRESCHOOL STATE PROGRAM  
INCOME CALCULATIONS  
December-2021**

FREE MEALS	108	28
REDUCED	0	0
BASE	0	0
TOTAL	<u>108</u>	<u>28</u>

**PERCENTAGES:**

FREE	100.0000%	100.0000%
REDUCED	0.0000%	0.0000%
BASE	0.0000%	0.0000%
TOTAL	<u>100.0000%</u>	<u>100.0000%</u>

MEAL	#		%		RATE	=	
<b>BREAKFAST:</b>	1,084	X	100.0000%	X	\$1.9700	=	\$2,135.48
		X	0.0000%	X	\$1.6700	=	\$0.00
		X	0.0000%	X	\$0.3300	=	\$0.00
<b>LUNCH:</b>	771	X	100.0000%	X	\$3.6600	=	\$2,821.86
		X	100.0000%	X	\$3.6600	=	\$1,138.26
		X	0.0000%	X	\$3.2600	=	\$0.00
		X	0.0000%	X	\$0.3500	=	\$0.00
<b>SUPPLEMENTS:</b>	553	X	100.0000%	X	\$1.0000	=	\$553.00
		X	100.0000%	X	\$1.0000	=	\$240.00
		X	0.0000%	X	\$0.5000	=	\$0.00
		X	0.0000%	X	\$0.0900	=	\$0.00

2,959 TOTAL FEDERAL REIMBURSEMENT \$6,888.60

CASH IN LIEU: LUNCHES X \$0.2600 \$281.32

TOTAL REIMBURSEMENT \$7,169.92

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	311	240	551
MMHS-MADERA MIGRANT HEAD START	<u>1,084</u>	<u>771</u>	<u>553</u>	<u>2,408</u>
	<u>1,084</u>	<u>1,082</u>	<u>793</u>	<u>2,959</u>

	<u>MMHS</u>	<u>CMIG</u>	<u>Total</u>
TOTAL FEDERAL REIMBURSEMENT:	\$5,510.34	\$1,378.26	\$6,888.60
CASH IN LIEU:	<u>\$200.46</u>	<u>\$80.86</u>	<u>\$281.32</u>
	\$5,710.80	\$1,459.12	\$7,169.92

## December 2021 Report for CAPMC

CHILD/FAMILY INFORMATION		MHS	THRESHOLD	
			MHS	**
ENROLLMENT	# Funded Slots	579	NA	
	End of Month Enrollment %	67.4%	100.0%	A
	# Cumulative Families	300	NA	
PIR AGE GROUP	Under 1 Year			
	1 Year Old			
	2 Years Old			
	3 Years Old			
	4 Years Old			
MOBILITY & RE-ENROLLMENT	Children Enrolled < 45 Days	11.3%	5.5%	B
	Children Who Left Program & Did Not Re-Enroll	27.9%	22.2%	B
	Children Enrolled 2+ Years	60.0%	59.5%	B
CHILD HEALTH	Child Up-To-Date with Preventative Health Care (EPSDT)	92.6%	100.0%	C
	Children Needing Medical Treatment	1.4%	12.7%	B
	Children Receiving Medical Treatment	NA	98.4%	B
	Child Up-To-Date with Immunizations or meet state guidelines for exemption	100.0%	99.8%	B
DENTAL SERVICES	Children with Access to Dental Services	98.7%	93.7%	B
	Children who completed a professional dental exam	78.3%	89.8%	B
	Of those who completed exam, children who were diagnosed with needing treatment	9.4%	28.3%	B
	Of those who need dental treatment, children who received treatment	94.1%	88.2%	B
HOUSEHOLD PRIMARY LANGUAGE	Spanish			
	English			
	Centra/South American or Mexican Languages			
	Other			
HOUSEHOLD ETHNICITY	Hispanic			
	Non-Hispanic			
FAMILY COMPOSITION	Single Parent			
	Two Parents			
FAMILY EDUCATION	High School Graduate/GED or Less	86.7%	NA	
PRIMARY ELIGIBILITY TYPE	Receive Public Assistance	3.3%	NA	
	Homeless Child	0.0%	NA	
	Foster Child	0.0%	NA	
FAMILY SERVICES	Social Service Referrals - Expressed Interest	NA	NA	
	Social Service Referrals - Services Received	54.7%	69.1%	B
	Homeless Families	0.0%	NA	
	Homeless Families - Acquired Housing	NA	12.3%	B
FOOD ASSISTANCE	Families Participating in WIC	97.3%	NA	
	Families Participating in SNAP (Food Stamps)	84.7%	NA	

STAFF QUALIFICATIONS		MHS	THRESHOLD	
			MHS	**
CLASSROOM PRESCHOOL ASSISTANT TEACHERS	# Classroom Preschool Assistant Teachers	8	NA	
	Classroom Preschool Assistant Teachers who meet minimum education requirements: CDA/equivalent or higher, or are enrolled in a CDE or ECE degree program	100.0%	100.0%	A
CLASSROOM PRESCHOOL TEACHERS	# Classroom Preschool Teachers	12	NA	
	Classroom Preschool Teachers who meet minimum education requirements: AA degree or higher	91.7%	100.0%	A
	Classroom Preschool Teachers with a BA or higher	33.3%	32.0%	B
CLASSROOM INFANT & TODDLER TEACHERS	# Classroom Infant/Toddler Teachers	15	NA	
	Classroom Infant/Toddler Teachers who meet minimum education requirements: CDA/equivalent or higher	100.0%	100.0%	A

\*\* Threshold Source Key:

Source: PIR for agency & date as indicated

Note: All data for children, family & staff are cumulative.

Pink shaded cells indicate program does not meet identified threshold

A = Head Start Regulation

B = State PIR Indicator 2018-19

C = Region 12 Specialist

## diciembre 2021 reporte para CAPMC

Información Niño/Familia		MHS	LIMITE	
			MHS	**
INSCRIPCIÓN	# Espacios Financiados	579	NA	
	Inscripción al Final del Mes %	67.4%	100.0%	A
	# Familias Acumuladas	300	NA	
EDAD DEL GRUPO PIR	Menor de 1 Año			
	1 Año de Edad			
	2 Años de Edad			
	3 Años de Edad			
	4 Años de Edad			
MOVILIDAD Y REINSCRITO	Niños Inscritos < 45 Días	11.3%	5.5%	B
	Niños Que Dejaron el Prog y No Se Reinscribieron	27.9%	22.2%	B
	Niños Inscritos 2 + Años	60.0%	59.5%	B
SALUD DEL NIÑO	El Niño Está al Día Con el Cuidado de Salud Preventivo	92.6%	100.0%	C
	Niños que Necesita Tratamiento Médico	1.4%	12.7%	B
	Niños Recibiendo Tratamiento Médico	NA	98.4%	B
	Niño al Día con las Vecunas o Cumplecon las Directrices del Estado Para Exención	100.0%	99.8%	B
SERVICIOS DENTALES	Niños con Acceso a Servicios Dentales	98.7%	93.7%	B
	Niños que Completaron Exámenes Dentales Profesional	78.3%	89.8%	B
	De los que Completaron un Exámen, Niños Diagnosticados que Necesitan Tratamiento	9.4%	28.3%	B
	De los que Completaron un Exámen, Niños que Recibieron Tratamiento	94.1%	88.2%	B
LENGUAJE PRIMARIO EN EL HOGAR	Español			
	Inglés			
	Central/Sur Americano o Lenjuajes Mexicanos			
	Otro			
ORIGEN ÉTNICO	Hispano			
	No Hispano			
COMPOSICIÓN FAMILIAR	Padre Soltero			
	Dos Padres			
EDUCACIÓN FAMILIAR	Graduado de High School/GED o Menos	86.7%	NA	
ELIGIBILIDAD FAMILIAR	Recibe Asistencia Pública	3.3%	NA	
	Desamparado	0.0%	NA	
	Foster	0.0%	NA	
SERVICIOS FAMILIARES	Referencia a Servicios Sociales - Expresó interés	NA	NA	
	Referencia a Servicios Sociales - Recibio Servicios	54.7%	69.1%	B
	Familias Desamparadas	0.0%	NA	
	Familias Desamparadas - Adquiriendo Vivienda	NA	12.3%	B
ASISTENCIA DEL ALIMENTOS	Familias Participando en WIC	97.3%	NA	
	Familias Participando con SNAP	84.7%	NA	

Calificación del Personal		MHS	THRESHOLD	
			MHS	**
Asistentes de Maestra de la Clase Prescolar	# Asistentes de Maestra de la Clase Prescolar	8	NA	
	Asistentes de Maestra de la Clase Prescolar que llenan los requisitos mínimo de educación: CDA/equivalente o mas alto, o estan registradas en un programa de CDE o ECE.	100.0%	100.0%	A
Maestras de la Clase Prescolar	# Maestras de la Clase Prescolar	12	NA	
	Maestras de la Clase Prescolar que llenan los requisitos de educación: Grado AA o mas alto	91.7%	100.0%	A
	Maestras de la Clase Prescolar con BA o mas alto	33.3%	32.0%	B
Maestras de la Clase de Infantes/Medanos	# Maestras de la Clase de Infantes/Medanos	15	NA	
	Maestras de la Clase de Infantes/Medanos que llenan los requisitos de educación: CDA/equivalente o mas alto	100.0%	100.0%	A

\*\*La clave fuente original

Recurso: PIR de la agencia & fecha como indicado

Las celdas sombreadas indican que el programa no cumple con el umbral identificado

A = Regalamiento Head Start

B = Indicador el PIR 2018-19

C = Especialista Region 12





# Report to the Board of Directors

Agenda Item Number: D-9

Board of Directors Meeting for: February 10, 2022

Author: Amelia Ortiz

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DATE: February 3, 2022

TO: Board of Directors

FROM: Amelia Ortiz, Support Services Manager

SUBJECT: Recruitment & Enrollment Selection Criteria 2022-2023

**I. RECOMMENDATION:**

Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2022 – 2023 program year for *Madera/Mariposa Regional and Early Head Start*.

**II. SUMMARY:**

Staff is requesting approval of the Recruitment Procedure and the 2022-2023 Enrollment Selection Criteria.

**III. DISCUSSION:**

- ✓ The program complies with meeting the needs of low-income families or families potentially eligible for public assistance, homeless children, and children in foster care before serving pregnant women or children who do not meet the income equal to or below the poverty line.
- ✓ Staff update the Selection Criteria to reflect the 100% - 130% income and add points in this category as recommended on the 2021 Self-Assessment. As of December 2021, the program has served 8.6%.
- ✓ Based on OHS Performance Standard 1302.12 (d) additional allowances for programs, the program may enroll an additional 35% of participants whose families do not meet the income equal to or below the poverty line.
- ✓ Families wishing to participate in the Madera/Mariposa and Early Head Start Program will be selected based on the Selection Criteria.
- ✓ Points will be assigned to applicants based on the specific eligibility criteria which were developed utilizing the Head Start eligibility standards to assure children with the greatest need receive services.
- ✓ Recruitment process will continue to focus on enrolling children with disabilities in order to comply with the 10% mandate.

- ✓ The recruitment procedure/plan will include the participation of all CAPMC employees. Head Start staff will actively recruit throughout the program year developing a plan to participate in community events/functions.
- ✓ If any policy/procedure updates are made by the Office of Head Start, changes will be made accordingly and brought to the Policy Committee for approval.

IV. **FINANCING:** None





## Head Start / Early Head Start

Regional Head Start

Madera Early Head Start

Madera Migrant/Seasonal Head Start

Fresno Migrant/Seasonal Head Start

### Federal Poverty Guidelines 2022

Size of Family Unit	Income Eligible 0% - 100%	Over Income 101%-130%	Over Income 131% - 150%	Over Income 151% - 175%	Over Income 176% or More
1	Less Than \$13,590.00	\$13,590.01-\$17,667.00	\$17,667.01 - \$20,385.00	\$20,385.01 - \$23,782.00	\$23,782.01+
2	Less Than \$18,310.00	\$18,310.01- \$23,803.00	\$23,803.01- \$27,465.00	\$27,465.01 - \$32,043.00	\$32,043.01+
3	Less Than \$23,030.00	\$23,030.01- \$29,939.00	\$29,939.01 - \$34,545.00	\$34,545.01 - \$40,303.00	\$40,303.01+
4	Less Than \$27,750.00	\$27,750.01- \$36,075.00	\$36,075.01 - \$41,625.00	\$41,625.01 - \$48,563.00	\$48,563.01+
5	Less Than \$32,470.00	\$32,470.01- \$42,211.00	\$42,211.01 - \$48,705.00	\$48,705.01 - \$56,823.00	\$56,823.01+
6	Less Than \$37,190.00	\$37,190.01- \$48,347.00	\$48,347.01- \$55,785.00	\$55,785.01 - \$65,083.00	\$65,083.01+
7	Less Than \$41,910.00	\$41,910.01- \$54,483.00	\$54,483.01 - \$62,865.00	\$62,865.01 - \$73,343.00	\$73,343.01+
8	Less Than \$46,630.00	\$46,630.01- \$60,619.00	\$60,619.01 - \$69,945.00	\$69,945.01 - \$81,603.00	\$81,603.01+
Note: For family units with more than 8 members, add per additional person the appropriate amount	<b>+\$4,720.00</b>	<b>+\$6,136.00</b>	<b>+\$7,080.00</b>	<b>+\$8,260.00</b>	<b>+\$8,260.01</b>
Effective January 12 <sup>th</sup> , 2022					

When determining the FPL of a family start by establishing the number of family members as defined by Head Start, "A family is a group of two or more persons related by birth, marriage, or adoption who live together; all such related persons are considered as members of one family."



## **ELIGIBILITY, RECRUITMENT, SELECTION, ENROLLMENT, AND ATTENDANCE POLICIES AND PROCEDURES**

<b>Policy Number: 14</b>	<b>HSPPS: 1302.14</b>	<b>Page: 1 of 3</b>
<b>Effective Date:</b>		
<b>Approved by Policy Council/Committee:</b>	<b>Approved by Board of Directors:</b>	

**SUBJECT:** Selection Process

**PERFORMANCE OBJECTIVE:** Each Head Start Program must have a formal process for establishing selection criteria and for selecting children and families that considers all eligible applicants for Head Start service.

**OPERATIONAL PROCEDURE:**

1. The program has a formal selection criterion for selecting children and families that considers all eligible applicants for Head Start services. The criterion is developed utilizing family data from the Community Assessment and input from the Advocates/Family Facilitators, and Support Services Manager annually.
2. The Support Services Manager will submit the Selection Criteria for Policy Council/Committee and Board of Directors approval in February-March of each year.
3. The selection criteria will take into consideration the following:
  - ✓ Child's age
  - ✓ Family's income
  - ✓ Parent Status – single/two parent
  - ✓ Disability
  - ✓ Child Status – foster
  - ✓ Homelessness
  - ✓ Other family issues – health
4. RHS and EHS will follow the approved selection criteria and priority points options (See Attached)
5. MHS will follow the approved eligibility criteria when selecting families to participate in the Seasonal/Migrant Program (See Attached).
6. As part of the Selection Process the following activities will take place:

## APPLICATIONS

- a. Submission of applications for the new program year will begin in March and will continue throughout the year for RHS only; April for MHS Program; and throughout the program year for EHS.
  1. Advocates/Family Facilitators will complete applications and will submit complete packet to the Support Services Manager.
  2. The Application packet will include, ChildPlus/COPA application, copies of income documents and any supporting documentation, birth certificate, immunization card, Health Insurance – Medi-Cal, etc., and health history. Migrant Head Start application will need to provide proof of mobility and emergency card will also accompany the application packet.
  3. Support Services Manger will review the application along with the documentation provided and will complete the Eligibility Verification Form to determine if the child is eligible for services (RHS & EHS).
  4. Migrant/Seasonal HS application will be reviewed to assure families are income eligible, meet more than 51% agriculture income, and whether they are migrant or seasonal. Support Services Manager’s signature on COPA application will indicate the family qualifies for services.
  5. When parent/guardian express during application process that his/her child has special needs the Support Services Manger will forward the applications to the Disability/Mental Health Specialist;
    - The Disability/Mental Health Specialist will verify the disability status of a child by obtaining a current Individual Family Service Plan (IFSP) for infants/toddlers 0-36 months or Individual Education Program (IEP) for children over age three years.
    - If there is a current IFSP/IEP the Disability/Mental Health Specialist will indicate on the Child Application that the child has a “Certified IFSP” or “Certified IEP”.
    - If a child has not been certified with a disability but is in the process of evaluation, a parent expresses concerns about their child’s development, or the parent has yet to bring a copy of the IEP/IFSP staff will indicate on the Child Application that the child has a “Suspected Disability”.
  6. Once applications have been reviewed by Support Services Manager; the applications are forwarded to Health Specialist to review immunizations.
  7. Once approved, Health Specialist will forward applications to Data Entry Technician to enter into ChildPlus or COPA system.
- b. Only applications that have been approved by the Support Services Manager and Health Specialist will be entered into the ChildPlus and COPA systems. This will allow the program to have children on the waiting list that are eligible for services and can be enrolled when there is a vacancy.

## SELECTION

Once applications have been entered into ChildPlus/COPA system, the Support Services Manger will generate a list of eligible children for each center. The lists will be prioritized according to the established priority point system. The Support Services Manager will begin the selection process from the generated lists beginning August (RHS) - April-May (MHS) - year-round (EHS).

At least 10 percent (10%) of the total funded enrollment will be children with documented disabilities. An over income child with an IEP/IFSP may be selected prior to a child with higher priority points if the agency is not serving more than 10% over income of their total funded enrollment. When placing children with documented disabilities, the composition of the classroom and individual child needs will be considered to

ensure appropriate placement and least restrictive environment. The child's eligibility points and income level will also be considered in order to ensure that children with the highest needs are given priority.

Blend/collaborated with State funds must select a child who is Child Protective Services/At Risk child prior to selecting any other child. (Child Protective Services/At Risk child is defined as a child that has been identified at risk of abuse, neglect, or exploitation or who are receiving child protective services in accordance with the California Code of Regulations, Title 5, Section 18092. (MHS only)

Families whose income is between 100 and 130% of the poverty line, may be enrolled when no other eligible child is on the waitlist.

### **ACCEPTANCE**

Families of children who are not placed in a center will be placed on the Head Start waiting list – RHS or MHS depending on the program they have selected to participate.

### **EVALUATION**

In January, the selection process will be evaluated. Evaluation will include:

- ✓ Analysis of enrollment/attendance numbers as well as numbers of eligible children on the waiting lists;
- ✓ Review Community Assessment and identify new family situation/issues and/or community trends in order to develop a selection criterion.



## **ELIGIBILITY, RECRUITMENT, SELECTION, ENROLLMENT, AND ATTENDANCE POLICIES AND PROCEDURES**

<b>Policy Number: 13</b>	<b>HSPPS: 1302.13</b>	<b>Page: 1 of 3</b>
<b>Effective Date:</b>		
<b>Approved by Policy Council Council/Committee:</b>	<b>Approved by Board of Directors:</b>	

**Subject:** Recruitment of Children

**Performance Objective:** The program reaches out to those most in need of Head Start Services.

**Operational Procedure:**

1. In order to reach those most in need of Head Start services, the program develops and implements a recruitment process utilizing information gathered through the Community Assessment, Advocates/Family Facilitators, and Support Services Manager. Recruitment areas and population needs are reviewed annually. The Support Services Manger submits the Recruitment plan to the Policy Council for approval annually.
  
2. The recruitment process may include canvassing the local community, notices to community partners, local providers, and agencies that serve low income families/children, posting information on agency website, Facebook, and use of family referrals and referrals from other public and private agencies. The recruitment plan will be as follows:

**START-UP**

The start-up of the recruitment process will begin in:

- a. February through May of every year – RHS only
- b. March, April and May of every year – MHS only
- c. Recruitment will be conducted throughout the program year – EHS only

The start-up process will include the following activities:

- a. Forms will be reviewed annually by Content Specialists and updated as needed (RHS only). Applications for enrollment will be accepted year-round. (EHS only)
- b. Forms will be reviewed and updated per Grantee as needed. Forms will be printed in February of every year to have them available prior to the enrollment period (MHS only).

- c. The Support Services Manager will update/revise the current recruitment plan and take to Policy Committee (MHS) Policy Council (RHS & EHS) for approval.

## **TRAINING**

The Advocates/Family Facilitators and other program staff involved in recruitment will receive training from the Support Services Manager. Training topics will include:

- a. Eligibility – reviewing prior trends or any new Head Start eligibility changes, as applicable.
- b. Recruitment, Selection, Enrollment/Re-enrollment
- c. Application Process

## **RECRUITMENT/OUTREACH**

- a. The Head Start program will involve all CAPMC agency personnel in order to increase recruitment at all sites and provide interested parents a prompt response from Head Start staff. Site Supervisors/Center Directors will be reminded center staff of their responsibility to assist in the recruitment of children in the community.
- b. The Support Services Manager along with the Advocates/Family Facilitators will develop a plan to assure the following activities take place:
  - Flyers distributed to the public schools
  - Flyers distributed and displayed throughout Madera/Mariposa Counties
  - Flyers distributed to current Head Start parents to inform them of the recruitment efforts
  - Contact with community agencies and collaborative partners
  - Engage in activities with the local SELPA Agency (Madera County Superintendent of School) and Madera Unified School District to assure children with disabilities are recruited and enrolled.
  - Contact agencies providing services to children with disabilities for referrals.
  - Lists of children who applied, but were not accepted for the current year and are still eligible will be generated and the family will be contacted to fill out a new application for the new program year.
3. Documentation of recruitment efforts will be maintained at the center level and the central office. Such documents will include; invitation to participate in community events, recruitment logs, requests for Head Start information/flyers, recruitment letters, etc.
4. In order to assure full enrollment, recruitment activities will take place throughout the program year targeting centers with a low number of children on the waiting list. The Support Services Manager will monitor recruitment and waiting list on a monthly basis or as needed.
5. The program flyer will include information that states staff will provide information regarding transportation services and routes.

6. The program flyer includes a statement regarding non-discrimination to ensure the enrollment of all families in the community.

## **EVALUATION**

The recruitment process will be evaluated. Evaluation will include:

- ✓ Analysis of enrollment numbers as well as numbers of eligible children on the waiting lists.
- ✓ Review of specific and general on-going monitoring of recruitment.
- ✓ Identification of new and innovative recruitment approaches.



## **ELIGIBILITY, RECRUITMENT, SELECTION, ENROLLMENT, AND ATTENDANCE POLICIES AND PROCEDURES**

<b>Policy Number: 12</b>	<b>HSPPS: 1302.12</b>	<b>Page: 1 of 3</b>
<b>Approved by Policy Council/Committee:</b>	<b>Approved by Board of Directors:</b>	

**SUBJECT:** Determining Verifying, and Documenting Eligibility

**PERFORMANCE OBJECTIVE:** Children must meet Head Start eligibility requirements to be enrolled in the program.

**OPERATIONAL PROCEDURE:**

1. Advocates/Family Facilitator will complete an in-person interview with each family. If an in-person interview is not possible due to family circumstances, staff may conduct the interview over the phone. All documents used to verify eligibility become part of the child’s eligibility determination record.
  
2. In order to participate in one of the Head Start programs the child must meet the age requirement.
  - a. To be eligible for the Regional Head Start services, a child must be at least three (3) years old by September 1<sup>st</sup> as determined by the community’s public school in which the Head Start program is located. Children who do not meet the cut-off of September 1<sup>st</sup> could be enrolled depending on the needs of a particular center/community. However, the child **must** be three (3) years old at the time of enrollment.
  - b. Early Head Start services will be provided to prenatal women and families with a child up to 3 years old.
  - c. To be eligible for the Seasonal/Migrant Head Start program the child must be at least six (6) weeks old at the time of enrollment.
  
3. Advocate/Family Facilitator will review one of the following to verify that the child meets the age requirement to receive Head Start services: Birth Certificate, Hospital Certificate of Birth, Baptismal Certificate or Immunization record with child’s DOB.
  
4. Advocates/Family Facilitators will verify income for the last 12 months or preceding calendar year by examining any of the following documents: individual income tax forms 1040, W-2 forms, pay stubs, pay envelopes, written statements from employers, and documentation showing current status as recipients of public assistance, or self-declarations. Self-declaration will be used when a family is unable to provide income due to lost documents, teen parent being supported by parents, cash payments, and when only one parent is reporting income for the household – each case will be reviewed by the Support Services Manager to determine if family is meeting income requirements. Income verification from military families will be reviewed and any income/pay for hostile fire/imminent danger and basic housing allowance will not be considered as part of their wages/total income.



In the instance when the last 12 months or preceding calendar year does not reflect the family's current situation, Advocates/Family Facilitators will obtain information on the family's current income and provide an explanation on what information was used to determine eligibility. The Support Services Manager will review the information provided and determine if the child/family is eligible to participate in the program.

5. Copies of all documents provided to verify income will be kept with the child's file. Information will be documented on the ChildPlus/COPA application. Parent and Advocate/Family Facilitator will sign the application to verify that the information is true and correct.
6. The Support Services Manager will review applications and complete the Eligibility Verification Form to assure income and age has been verified (RHS only). The Support Services Manager's signature will certify that the family's documentation is present and valid.
7. The Head Start program will ensure that no more than ten percent of the children who are enrolled does not exceed the income guidelines. And no more than 35% of children who are enrolled exceed the 100 – 130% poverty guidelines. The Support Services Manager will utilize established criteria to ensure families who are at or below the income guidelines are selected first.
8. Over income families and families whose income is between 100 and 130% of the poverty line and who meet the selection criteria may be considered for enrollment, if no other eligible families are on the waiting lists. The Support Services Manager will monitor the number of over income families enrolled on a regular basis to assure the number does not exceed 35% and 10% of funded enrollment.
9. The family income is verified by the Advocate/Family Facilitator and Support Services Manager before determining that a child is eligible to participate in the program.
  - a. Children enrolled in the Migrant/Seasonal & Regional Head Start Programs will be eligible to remain in the program for a second year without re-establishing income eligibility if the child is not age-eligible for kindergarten. Migrant/Seasonal Head Start families will need to verify income yearly to assure they meet the 51% agriculture requirement.
  - b. Over income families will be offered a one-year placement only. Families will be informed that they will need to update their family size and income or reapply to update priority points, if they would like a second-year placement. Second year placement is not guaranteed.
  - c. Children participating in Early Head Start will remain enrolled until a slot becomes available in the Head Start Program or another Preschool program, providing the child is eligible.
10. If a program determines from the Community Assessment there are families experiencing homelessness or children in foster care that would benefit from services, they may reserve up to 3% of their funded slots for 30 days for this population. If these slots are not filled in the 30 days, they are considered vacant slots and must be filled in 30 days.

11. Programs may allow children enrolled with the criteria of homeless or foster to attend without immunizations or other records for up to 90 days. Advocates/Family facilitators must work with families to obtain required documents.
  
12. All governing body, policy council, management, and staff who determine eligibility on applicable federal regulations and program policies and procedures will be trained:
  - ✓ Management and staff members who make eligibility determinations will receive training within 90 days of hiring new staff.
  - ✓ All governing body and policy council members with 180 days of the beginning of the term of a new governing body or policy council.
  
13. Staff that intentionally enroll ineligible families into any of the Head Start programs under CAPMC will be held accountable and disciplinary actions will apply. CAPMC does not tolerate:
  - ✓ The willful violation or disregard of any federal, state, and local law by an employee during the course of that person's employment;
  - ✓ The disregard or circumvention of program and/or CAPMC's policy or engagement in unscrupulous dealings;
  - ✓ The manipulation or disregard of policies or provisions to secure a benefit for friends and/or family members.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries that which is directly forbidden, and can result in disciplinary action up to and including termination of employment. Employees are required to comply with The Code of Ethics, applicable laws, regulations and Agency policies.



# Child Development Services

1225 Gill Avenue, Madera, California 93637

(559) 673-0012

Fax (559) 661-8459

## MADERA/MARIPOSA COUNTIES HEAD START EARLY HEAD START 2022 - 2023 SELECTION CRITERIA

Applicant's Name: \_\_\_\_\_

<b>Age/Prenatal Status</b>		<b>Points</b>
Prenatal	35	
0-6 months of age	35	
7 months – 1 year of age	25	
1 year, 1 month – 1 year, 6 months	20	
1 year, 7 months – 2 years	15	
2 years, 1 month – 3 years	10	_____
 <b>Income</b>		
Meets Federal Poverty Guidelines/No Aid	40	
TANF/SSI	30	
100% - 130%	15	
Over Income	0	_____
 <b>Parent Status</b>		
Teen Parent (under 17 years old)	35	
Child Not living with Parent	30	
One Parent Household	20	
Two Parent Household	10	_____
 <b>Disability</b>		
Diagnosed Disability	50	
Suspected Disability	10	_____
 <b>Other</b>		
Foster Child	35	
Homeless	20	
Dependent of a Foster Child	5	
First Time Pregnant Woman	5	
Sibling of a Head Start Enrolled Child	5	
Serious Health Issues	5	
Family Crisis (Death/Terminal Illness)	5	
Other* _____	5	_____

\*Referral from Social Service Agency, Family violence, Substance abuse, Job Loss)

**TOTAL POINTS** \_\_\_\_\_

\_\_\_\_\_  
Signature of Staff Completing Initial Information

\_\_\_\_\_  
Date

Revised 1/22



## Child Development Services

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### MADERA/MARIPOSA COUNTIES HEAD START SELECTION CRITERIA 2022 -2023

Child's Name: \_\_\_\_\_

Age	Points	Points
4-year-old	25	
3-year-old	10	_____
 <b>Income</b>		
Meets Federal Poverty Guidelines/No Aid	40	
TANF/SSI	30	
100% - 130% income	15	
Over Income	0	_____
 <b>Parent Status</b>		
Single Parent	20	
Child Not living with Parent	20	
Two Parent	10	_____
 <b>Disability</b>		
Diagnosed Disability	50	
Suspected Disability	10	_____
 <b>Other</b>		
Foster Child	35	
Homeless	20	
Early Head Start Previous Participant	15	
Sibling Enrolled in HS or EHS	10	
Serious Health Issues	5	
Family Crisis (Death/Terminal Illness)	5	
Other* _____	5	_____

\*Referral from Social Service Agency, Family violence, Substance abuse, Job Loss, Waiting List Previously)

**TOTAL POINTS** \_\_\_\_\_

\_\_\_\_\_  
Signature of Staff Completing Initial Information

\_\_\_\_\_  
Date

Revised: 1/22



# Report to the Board of Directors

Agenda Item Number: D-10

Board of Directors Meeting for: February 10, 2022

Author: Amelia Ortiz

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DATE: February 3, 2022

TO: Board of Directors

FROM: Amelia Ortiz, Support Services Manager

SUBJECT: Recruitment & Enrollment Selection Criteria 2022-2023

**I. RECOMMENDATION:**

Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2022 – 2023 program year for *Migrant/Seasonal Head Start*.

**II. SUMMARY:**

Staff is requesting approval of the Recruitment Procedure and the 2022-2023 Enrollment Selection Criteria. CAPMC's Selection Criteria has been alignment with SCOE – Central CA Migrant/Seasonal Head Start approved Selection Criteria.

**III. DISCUSSION:**

- ✓ Staff changed the Selection Criteria to be in alignment with the priorities provided and approved by SCOE-Central CA Migrant/Seasonal Head Start Policy Council.
- ✓ Families wishing to participate in the Madera Migrant/Seasonal Head Start Program will be selected based on the Selection Criteria provided by Central California Migrant/Seasonal Head Start and approved by the Madera MHS Policy Committee.
- ✓ Points will be assigned to applicants based on the specific eligibility criteria which were developed utilizing the Head Start eligibility standards to assure children with the greatest need receive services.
- ✓ Recruitment process will continue to focus on enrolling children with disabilities in order to comply with the 10% mandate.
- ✓ The recruitment procedure/plan will include the participation of all CAPMC employees. Head Start staff will actively recruit throughout the program year developing a plan to participate in community events/functions.
- ✓ If any policy/procedure updates are made by the Office of Head Start, changes will be made accordingly and brought to the Policy Committee for approval.

**IV. FINANCING: None**



Child Development Services (559) 673-0012  
1225 Gill Avenue, Madera, California 93637 Fax (559) 661-8459

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**POLICY**  
**2022-2023 Central California Migrant Head Start**  
**Eligibility, Recruitment, Selection, Enrollment, and Attendance Policy**

**Area:** Program Operations

**Subject:** PO-A02 Eligibility, Recruitment, Selection, Enrollment, and Attendance

**Reference:** 1302.12, 1302.13, 1302.14, 1302.15, 1302.16, 1302.18

**Purpose:**

The grantee must have a process in place to appropriately determine eligibility, recruitment, selection, enrollment and attendance of children.

**Policy:**

The following policy will be implemented to meet local needs and provide maximum program awareness in order to recruit, prioritize, select, enroll, and track attendance for children. This will also apply to agencies utilizing State funds for collaborated programs. Each year this policy will be reviewed and approved by the Central California Migrant Head Start (CCMHS) Policy Council, the grantee's Governing Body (JPA), the Delegate Policy Committees (DPC), and the delegate agency's Governing Body. Each delegate agency may establish its own ERSEA policies and enrollment priorities as long as they are in compliance with and do not contradict the grantee's and they receive approval from their Delegate Policy Committee, the delegate agency's Governing Body and the grantee.

**Policy Guideline:**

**ELIGIBILITY**

Program staff must complete an in-person interview with each family. If an in-person interview is not possible due to family circumstances, staff may conduct the interview over the phone. All documents used to verify eligibility become part of the child's Eligibility Determination Record. Eligibility Determination Records must be kept for all children currently enrolled and for one year after they either have stopped receiving services or are no longer enrolled.

**A. Age**

1. Migrant Seasonal Head Start enrollees will be under the age of compulsory school attendance. Children who have already attended Kindergarten are not eligible for enrollment.
2. Migrant Seasonal Early Head Start enrollees must be under the age of 3 or a pregnant woman to qualify.

3. Program staff must verify the child's age.
4. For pregnant women, staff must verify pregnancy.

### **B. Eligibility Criteria**

In order to qualify for CCMHS services, a family will meet the following definitions with the intent of serving farm workers:

A migrant family means, for the purpose of eligibility, a family who changed their residence by moving from one geographic location to another within the preceding 2-year period with the intent to engage in agricultural work and whose family's earned income comes primarily (more than 50%) from agricultural work in the last 12 months or calendar year.

A seasonal family means, for the purpose of eligibility, a family who is engaged during the program season primarily in seasonal agricultural labor. In addition, seasonal families have not changed their residence to another geographic location in the preceding 2-year period and have earned income that comes primarily (more than 50%) from agriculture in the last 12 months or calendar year.

**Agricultural work means**, for the purpose of eligibility, all service performed:

1. on a farm or ranch, in the employment of any person, in connection with cultivating the soil, or in connection with the production or processing of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife;
2. in the employment of the operator of a farm or ranch, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment including irrigation, or in salvaging timber (forestry) or clearing land of brush and other debris left by a hurricane or similar environment event.
3. in the employment of the operator of a farm or ranch in handling, planting, drying, packing, packaging, processing, freezing, canning, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured, or unprocessed state, any agricultural or horticultural commodity.

The definition of agricultural work shall be deemed to be applicable with respect to service performed in connection with any agricultural, horticultural, viticulture, or apiculture commodity or steps thereof prior to its delivery to a terminal market for distribution for consumption; or on a farm or ranch operated for profit as long as such service is in the course of the employer's trade or business or is domestic service in a private home of the employer. As used in this subsection, the term "farm" includes stock, the raising, feeding and management of livestock, dairy, poultry, fishing, mollusks, and insects, including but not limited to herding, housing, hatching, milking, shearing, handling eggs, and extracting honey; fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, wineries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

**Intent to Work in Agriculture means**, for the purpose of eligibility, that staff has determined at the time of application that the family meets federal income guidelines, that less than fifty percent (50%) of their income was from agricultural work and that their move was in search of agricultural work. These families may complete a “Declaration of Intent to Work in Agriculture” form. Declarations of Intent do not satisfy the “presently working” selection criteria unless the family is presently working. Staff will follow-up with the progress of obtaining employment in agriculture according to the timelines stipulated within the approved procedures for Declarations of Intent (EL 23).

A pregnant woman or child is eligible if one of the above criteria is met and;

1. The family’s income is equal to or below the poverty line; or
2. The family is eligible for or, in the absence of childcare, would be eligible for public assistance; including TANF child-only payments; or
3. The child is homeless as defined by the McKinney Vento Assistance Act (42 U.S.C. 11434a(2) sect.725(2)); or
4. The child is in foster care.

Program staff must verify eligibility based on income with the use of W-2’s, tax forms, pay stubs or other proof of income to determine the family income for the relevant 12-month time period. All requirements will be reviewed and verified at least annually.

To verify whether a family is homeless, a program may accept a written statement from a homeless services provider, school personnel, or other service agency attesting that the child is homeless or any other documentation that indicates homelessness, including documentation from a public or private agency, a declaration, information gathered on enrollment or application forms, or notes from an interview with staff to establish the child is homeless; or any other document that establishes homelessness.

To verify whether a child is in foster care, program staff must accept either a court order or other legal or government-issued document, a written statement from a government child welfare official that demonstrates the child is in foster care, or proof of a foster care payment

A program must establish written policies and procedures that describe all actions taken against staff who intentionally violate federal and program eligibility determination regulations and who enroll pregnant women and children that are not eligible to receive Migrant Seasonal Head Start Programs.

## **RECRUITMENT**

In all recruitment efforts, adequate program descriptions will be made available, including general program content, general location of centers or family childcare homes, service areas, dates, times and places of registration, ages of children accepted, facility license number and contacts for additional information. Programs must include specific efforts to actively locate and recruit children with disabilities and other vulnerable children, including homeless children and children in foster care. If the program does not provide transportation services,



information about public transit available to families must be in recruitment announcements. The announcements distributed during the preliminary recruitment phase will contain sufficient information to enable families to apply at any time during the program year. Each agency will complete a recruitment plan annually.

**A. Recruitment Activities:** Preliminary recruitment will begin a minimum of one month prior to the scheduled program opening. The program will be advertised in the following manner with the highest priority going to efforts that contact families directly.

1. Door-to-door and/or direct contact with potential families will be made in the service areas by staff with the assistance of parents, if they are available.
2. An agency may elect to use local radio and television stations and newspapers to announce the opening of registration and ongoing recruitment.
3. As feasible, notices in the native languages of the eligible families will be posted at laundromats, grocery stores, service stations, churches, health clinics, workplaces, county farm bureau offices, county agricultural commissioner offices, and other locations where the public and/or agricultural workers generally gather.
4. Schools and community agencies, including agencies serving children with disabilities and agencies serving migrant and seasonal farmworker families, will be notified and asked for referrals.
5. Staff will actively recruit families experiencing homelessness and children in foster care by contacting shelters and foster agencies.
6. The plan for recruiting pregnant women should address those experiencing homelessness, pregnant teens, teens in foster care, and women with special needs/risk factors. In addition, programs should attempt, as appropriate, to involve the child's father in the program.
7. Utilize the COPA Recruitment, Eligibility Waiting List and Ineligible/Terminated list for potential applicants.
8. Ongoing recruitment will continue during the season to be able to reach those families who arrive in the area following the preliminary recruitment period with information sufficient to access program services. Program staff will also continue to provide ongoing outreach activities to the community in order to identify underserved populations, potential community partners and general community awareness of the programs.

## **B. Applications**

1. Applications will be accepted on an ongoing basis.
2. A Child/Family Services Application will be completed with parent/legal guardian.
3. All data regarding income, date of birth, immunization status, migratory move, and any special circumstances will be verified by Head Start staff completing the application and designated management staff.
4. Disabilities must be verified by a current IEP/IFSP document.
5. During the application process, parents will be informed of their eligibility status and their child's name will be placed on the electronic waiting list. Parents will be provided information about other childcare programs in the area if they do not meet the Migrant Head Start eligibility requirements. All completed applications will be inputted into the electronic database.

6. Programs that provide services through Head Start and state will verify income, family size, and need as required by the applicable funding sources. For pregnant women applications, the unborn child is included in the family size.

## **SELECTION**

The Central California Migrant Head Start Policy Council and Governing Body will approve the criteria for defining enrollment priorities. The electronic data base system will prioritize all applications for Migrant/Seasonal Head Start programs by assigning a point value to each priority below;

### **A. Criteria**

- Enrolled families will meet the eligibility criteria provided above for age and status as a migrant or seasonal farm worker family.
- Income Eligible (includes public assistance, SSI, Foster and Homeless)
- Migrant Family
- Transition between MSHS and EMHS programs (without a break in service in any SCOE Delegate/Grantee Operated MSHS and EMHS programs within the same program year)
- Re-enrollee (prior enrollment in any SCOE EHS/RHS or CCMHS program) • Current IEP/IFSP (this could apply for a pregnant woman with an IEP) • Homeless (automatically eligible)
- Child Protective Services /Court Referral
- At Risk of Abuse/Neglect / Exploitation /or Domestic Violence (written referral dated within 6 months from legal, medical, social service agency or shelter with required elements)
- Foster Child/Independent Living (Foster System) (automatically eligible)
- Teen Parent (compulsory school age)
- Non-parental guardianship
- High Risk Pregnancy Diagnosed by doctor or Mental Health professional (for enrollment of pregnant woman only)
- Transition between agency's state funded Child Development Program and MSHA program (without a break in service in any MSHS program of SCOE or its delegate agencies within the same program year)
- Prior IEP/IFSP
- Single Parent Working in Ag
- Both Parent(s) Working in Ag
- One Parent Working in Ag
- Single Parent Seeking Ag Work
- Both Parents Seeking Ag Work
- One Parent Seeking Ag Work
- Seasonal
- 1-2 moves last 24 months
- 1-2 moves last 12 months

- 3-4 moves last 24 months
  - 3-4 moves last 12 months
  - 5-6 moves last 12 months
  - 5-6 moves last 24 months
  - 7-8 moves last 12 months
  - 7-8 moves last 24 months
  - 9 or more moves last 12 months
  - 9 or more moves last 24 months
  - Over Income
1. Eligible Accepted List will be utilized to maintain the waiting list used for the selection of children for enrollment. Center management and/or social service staff will review and print the Eligible Accepted List will be used as openings occur and at least monthly to ensure an accurate and current waitlist.
  2. Programs implementing more than one option (center base and family childcare home) will maintain a waiting list for each option.
  3. After meeting full enrollment or capacity has been met, including 10% enrollment of children with disabilities, each agency must sustain a viable waitlist. When an agency does not have a viable waitlist to fill current or upcoming vacancies, a Recruitment Work Plan will be completed and submitted to the Grantee documenting ongoing recruitment efforts.

## **B. Selecting Children for Enrollment**

After prioritization on the electronic database has taken place and waiting list has been established, all available openings will be filled.

1. Foster and Homeless families will automatically be selected first.
2. The child with the lowest income will be enrolled first within each priority group as indicated on the electronic database.
3. Vacancies for children under the age of three will be filled based on enrollment priorities and age group/pregnant women vacancies available. For the purpose of determining the number of individuals enrolled, the pregnant woman is counted as the one who is enrolled. Once the child is born (at 6 weeks of age), it is the child who is enrolled.
4. In the event that one pregnant woman has the same prioritization points and income, the vacancy will go to the woman whose estimated due date and recovery period coincide the most with an opening in a center-based program.
5. At least 10 percent (10%) of the total funded enrollment by each Delegate Agency/Grantee Op will be children with documented disabilities. Agencies may select an over income child with an IEP/IFSP prior to a child with higher priority points if the agency is not serving more than 10% over income of their total funded enrollment. When placing children with documented disabilities, the composition of the classroom and individual child needs will be considered to ensure appropriate placement and least restrictive environment. The child's eligibility points and income level will also be considered in order to ensure that children with the highest needs

are given priority.

6. Programs that are blended/collaborated with State funds must select a child who is Child Protective Services/At Risk prior to selecting any other child. (Child Protective Services/At Risk child is defined as a child that has been identified at risk of abuse, neglect, or exploitation or who are receiving child protective services in accordance with the California Code of Regulations, Title 5, Section 18092)
7. Not more than ten percent (10%) of the total number of the agency's funded enrollment may be over one-hundred percent (100%) of the federal poverty income guidelines.
8. If approved by the grantee, in order to maintain or reach funded enrollment, not more than thirty-five percent (35%) of the total number of children cumulatively enrolled may be between one-hundred and one-hundred thirty (100-130%) percent of the federal poverty income guidelines ("Near Low Income"). If this "Near Low Income" enrollment option is approved, the ten percent (10%) over-income limitation from the immediately preceding requirement applies only to enrollees that are over one-hundred thirty percent (130%) of the federal poverty income guidelines.

## **ENROLLMENT**

Enrollment of eligible children and pregnant women shall not be denied because of race, sex, creed, color, national origin, disability, or chronic health condition or its severity.

1. All families of the children selected will be notified by phone. Families will be contacted by mail or home visit, if they are unable to be reached by telephone. If the family cannot be contacted within three days, the family of the next child on the waiting list will be contacted. All contact attempts will be documented in Family Case notes and on waitlist documentation. Children's names remain on the waiting list unless family requests removal.
2. Families will be notified by phone or letter of the date, time and location of the parent orientation.
3. A program must fill all vacancies as soon as possible.
4. Every two years the family income will be checked to verify that their income is under Federal Poverty Guidelines. Each program year, the family income will be reviewed to ensure that income is primarily from agriculture.
5. Prior to the beginning of the program year, the Disabilities Supervisor/designee will collaborate with the agency's management staff in order to appropriately plan for children with special needs as needed.
6. Prior to the beginning of the program year and as needed, health staff will collaborate with staff and families to appropriately plan for children with incidental medical needs.
7. If a program determines from their Community Assessment there are families experiencing homelessness or children in foster care that would benefit from services, they may reserve up to 3% of their funded slots for 30 days for this population. If these slots are not filled in the 30 days, they are considered vacant slots and must be filled in 30 days.
8. Programs may allow children enrolled with the criteria of homeless or foster to attend without immunizations or other records for up to 30 days. Program staff must work with families to obtain the required documents. Efforts must be made to

- maintain a child's enrollment regardless of whether the family or child moves to a different service area, or transition the child to a program in a different service area.
9. Applications must be updated and approved each program year.
  10. Families enrolled in to collaborated enrollment vacancies will be assessed a family fee, as applicable, based on the California Department of Education, Early Education and Support Division regulations. Collaborations between Migrant/Seasonal Head Start and California's Migrant Child Care allow for the following program and service enhancements: additional staff, lower ratios, more service days and hours, and comprehensive supports to children and families.
  11. Families that are enrolled in collaborated programs that are 'at risk' or with child protective services may be exempt from paying a family fee if the referral specifies an exemption is necessary.
  12. Families enrolled in collaborated programs that are receiving CAL Works (TANF) are exempt from paying family fees.
  13. Families that are enrolled in collaborated programs that are experiencing a temporary hardship due to unexpected events or unforeseen changes that has resulted in temporary inability to pay their state program family fee may request Head Start to pay their family fee as a payer of last resort.
  14. Parent participation in any program activity is voluntary, including consent for data sharing, and is not required as a condition of the child's enrollment.

## **ATTENDANCE**

### **A. Improving Child Attendance**

1. Information will be shared with families at the beginning of the program year and throughout the year regarding the benefits of regular attendance.
2. Any time a child is unexpectedly absent without notification from the parent/guardian, a designated staff member must attempt to contact the family by phone within one hour of the child's expected start time to ensure the child's wellbeing.
3. Within the first 60 days of program operation, and an ongoing basis thereafter, child attendance must be tracked to identify children with patterns of absences that put them at risk of missing 10% of program days per year. Staff will work with families through home visits or direct contact to identify barriers and develop strategies to improve attendance. When developing strategies to improve attendance, review data to identify if attendance concerns are due to excused (illness or injury of child or parent, death in family, family emergency, medical appointments, or court ordered visitation) or unexcused (home with family members, slept late, weather, or no notification from parent) absences.
4. When a child ceases to attend and efforts have been made with the family to resume attendance, and the child's attendance does not resume, the slot is considered vacant.
5. Programs must support the attendance of families experiencing homelessness by utilizing community resources for transportation to and from the program and to meet other needs of the family.
6. Each agency will have a procedure in place to ensure there is a system for tracking and following up with children and families.

## **B. Absence Reporting**

### **Excused Absence**

- No transportation
- Child or Parent Illness
- Weather
- Medical Treatment
- Death in family
- Other Extenuating Circumstances (ex. Plumbing issues at home, car accident etc.)
- Court Appointment
- Court Ordered Visitation

### **Unexcused Absence**

- Child home with older siblings
- Child/Parents got up late
- Absence not reported or recorded on the sign-in/out
- Vacations/Family Reunions
- State Best Interest Days (for non-blended children only)
  - Visiting or vacation time with family, relatives or friends (not court order)
  - Religious observance, holiday or ceremony
  - Personal or family business
  - Family moving
  - Child attending a party
- Family Emergency (Out of county travel)

## **C. Improving Agency Attendance**

1. If an agency falls below 85% average daily attendance for any month, they must complete and submit an Enrollment/Attendance Work Plan (O-18).
2. Agency will utilize data to identify the challenges/barriers that affected attendance for the month. This data will be used to develop strategies to support families to improve child attendance.

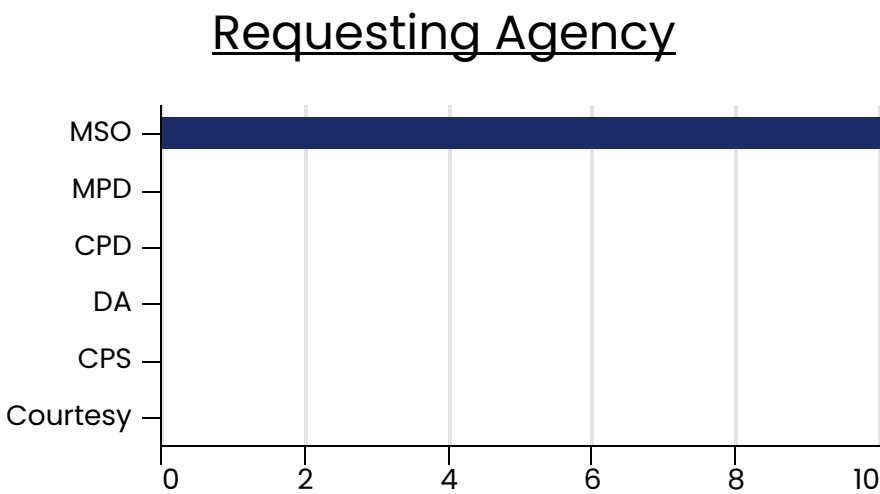
### **TERMINATION OF SERVICE:**

1. A program must have a written termination of services procedure that includes the following:
  - a. The steps staff must follow before terminating a family
  - b. The family must be given a two-day notice before being dropped from the program
  - c. A family must be given a written notice notifying them of the intent to drop them from the program



# Madera County Child Advocacy Center (CAC)

January 2022



## Counseling Services

Referrals Made: 2  
Onsite Counseling Sessions: 1

## Child Forensic Interviews Year to Date

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2022	10											
2021	7	13	26	36	55	68	82	89	95	108	122	140



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM  
MONTHLY REPORTING – [January 2022](#)**

**NUMBER OF CHILDREN ENROLLED IN EACH PROGRAM FOR THE ALTERNATIVE PAYMENT PROGRAM**

General Contract – CAPP & COVID-19 Emergency Child Care	415
CalWORKs Stage 2 – C2AP	184
CalWORKs Stage 3 – C3AP	135
Bridge Program - BP	10
<b>Total Children Enrolled</b>	<b>744</b>

**NUMBER OF IN-HOME LICENSE CHILD CARE PROVIDERS AND LICENSE-EXEMPT CHILD CARE PROVIDERS  
FOR ALTERNATIVE PAYMENT PROGRAM**

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	47
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	38
LICENSE-EXEMPT CHILD CARE PROVIDERS	47
<b>Total Providers Enrolled</b>	<b>132</b>

**RESOURCE & REFERRAL LICENSED PROVIDERS**

ACTIVE - LICENSED CHILD CARE PROVIDERS	126
CLOSED - LICENSED CHILD CARE PROVIDERS	N/A

**CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS**

**CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:**

- Book Club: Coat of Many Colors - 4 attendees
- Book Club: Coat of Many Colors (Spanish) - 28 attendees

**Family, Friend and Neighbor Activity:**

- 

**Bridge Coaching Session:**

- Navigating Together (Spanish) – 24 attendees

**Parent Café:**

- English – 1 attendee
- Spanish – 6 attendees





## Community Services Monthly Report to the Board of Directors

### January 2022

#### LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

<b>Program</b>	<b>Monthly Households Served</b>	<b>11-1-2020 to 6-30-2022 Fiscal YTD Totals</b>
2021 Non-Emergency	32	1630
2021 Emergency	14	1397
2021 Wood/Propane/Oil	0	115

<b>Program</b>	<b>Monthly Households Served</b>	<b>8-1-2021 to 3-31-2023 Fiscal YTD Totals</b>
ARPA 2021- Non-Emergency	64	146
ARPA 2021 – Emergency	73	175
ARPA 2021 - WPO	13	32

#### HOMELESS PROGRAMS

<b>Program</b>	<b>Residents</b>	<b>Vacancy</b>
Shunammite Place	28	7
Madera Mental Health Service Act	12	0

### HOME DELIVERED MEALS TO SENIORS IN MADERA COUNTY

Program	Seniors on Program	Vacancy
Home Delivered Meals	80	0

### NUMBER OF MEALS DELIVERED IN JANUARY 2022

Chowchilla / Fairmead	1,210 meals delivered in January	10 seniors receiving home delivered meals
Madera outside city limits	56 meals delivered in January	12 seniors receiving home delivered meals
Coarsegold	560 meals delivered in January	10 seniors receiving home delivered meals
Oakhurst / North Fork	2,828 meals delivered in January	43 seniors receiving home delivered meals
Ahwahnee	350 meals delivered in January	5 seniors receiving home delivered meals
Total meals delivered in January	5,004	80 total seniors receiving home delivered meals

This contract has been extended through June 30, 2022 to accommodate 80 seniors.

### January 2022 Homeless Prevention Assistance

Homeless Housing Assistance	17
FEMA CARES	0
CDBG CARES	1
Kaiser Round II	1
Total	19

**Kaiser Permanente Grant  
January 1, 2021 through December 31, 2021**

**Numbers below reflect December 2021**

**Kaiser**

	Award	YTD Expenses	Budget Balance	% Spent
Funding	\$90,000	\$89,689	\$311	99%
Objectives	Goal	YTD Achieved	Balance	% Achieved
Objective 1 Households assisted with Rapid Rehousing or Homeless Prevention	30	37	0	123%
Objective 2 Homeless individuals will receive a personal care kit	200	535	(335)	268%
Objective 3 Homeless individuals will be connected to at least one supportive service provided by Community Partners	100 4 individuals assisted with direct Kaiser funds. 543 individuals received services from other agency partners	TBD	100	0%

**Kaiser Round II  
Spending Period 11-1-2021 through 1-31-2022**

	Award	YTD Expenses	Budget Balance	% Spent
Funding	\$25,000	\$22,047.52	\$2,952.48	88%
Objective	Goal	YTD Achieved	Balance	% Achieved
Assist 10 households	13	14	-0-	130%

## Emergency Rental Assistance Program

- Social media views Facebook = 207 reached – likes = N/A for January 2022
- Instagram = N/A for January 2022
- Twitter = N/A for January 2022
- Number of residents assisted with an on-line application = 12



# HOMELESS ENGAGEMENT FOR LIVING PROGRAM (HELP CENTER) SERVICES REPORT January 2022

Outreach and Case Management was conducted both in the City and in the County of Madera.  
Below are the number of unsheltered contacts that were made for the period of 1/1/2022 - 1/31/2022.

Location	Madera City & Surrounding Area	Oakhurst	Nipinnawasee	Coarsegold	Northfork	Chowchilla	Total Contact
Previous Month YTD	567	28	0	20	1	61	677
January 2022	119	2	0	4	0	6	131
YTD Total 7/1/21-6/30/22	686	30	0	24	1	67	808

OUTCOMES - SERVICES OFFERED			
TREATMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ENTERED DRUG PROGRAM	1	6	7
REFERRED TO MADERA BHS FOR ASSESSMENT	16	117	133
OBTAINED BHS DUE TO REFERRAL	7	42	49
SUICIDE PREVENTION	0	1	1
HOUSING SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
WENT INTO SHELTER	12	48	60
WENT INTO TRANSITIONAL / BRIDGE HOUSING	0	1	1
REUNITED WITH FAMILY VIA BUS OR AIRPLANE	0	2	2
ASSISTED WITH COLLECTING PAPERWORK TO HELP GET HOUSED	66	397	463
REFERRED TO PERMANENT SUPPORTIVE HOUSING	5	18	23
MOVED INTO PERMANENT SUPPORTIVE HOUSING	4	7	11
MOVED INTO PERMANENT HOUSING	10	20	30
EMPLOYMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRED AND CONNECTED WITH WORKFORCE	5	28	33
ASSISTED WITH JOB INTERVIEW PROCESS	2	7	9
EMPLOYED AS A RESULT OF ASSISTANCE	0	1	1
ASSISTED IN OBTAINING BYCYCLE FOR TRANSPORTATION FOR WORK	1	5	6
OTHER NON-EMPLOYMENT INCOME	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED WITH APPROVAL / REINSTATEMENT OF SSI BENEFITS	1	5	6
OTHER NON-CASH BENEFITS & SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED IN OBTAINING SOCIAL SECURITY CARD	2	44	46
ASSISTED IN OBTAINING CASH AID / TANF	1	11	12
ASSISTED IN OBTAINING CALFRESH BENEFITS	5	23	28
ASSISTED IN OBTAINING HEALTH INSURANCE	0	20	20
ASSISTED IN OBTAINING ACCESS TO HEALTHCARE APPOINTMENTS (MEDICAL, DENTAL, EYE CARE)	3	30	33
ASSISTED IN OBTAINING A GOVT. PHONE	0	6	6
ASSISTED IN OBTAINING PET DOCUMENTATION	1	3	4
ASSISTED IN OBTAINING BIRTH CERTIFICATE	1	26	27
ASSISTED IN OBTAINING DRIVER'S LICENSE	0	1	1
REFERRALS MADE TO DSS HSP	3	23	26
REFERRALS MADE TO THE VA	0	6	6
REFERRALS MADE TO CPS	0	5	5
REFERRALS MADE TO VICTIM SERVICES	2	9	11
REFERRAL TO FOSTER CARE SERVICES	0	0	0
PROVIDED SHOES OR CLOTHES TO CLIENT	2	16	18
PROVIDED DMV VOUCHER FOR ID	9	58	67
DELIVERED COMMODITIES	28	127	155
ARRANGED TRANSPORTATION	13	48	61

CONNECTED TO VOLUNTEER WORK	0	0	0
ADVOCACY WITH LEGAL MATTER	4	20	24
TRANSITIONAL AGE YOUTH CLIENTS	8	46	54

<b>OTHER HELP CENTER SERVICES</b>	
LIHEAP REFERRALS	7
HOUSING GUIDE PROVIDED	6
RENTAL ASSISTANCE APPLICATION PROVIDED	20
ONGOING RAPID REHOUSING	1
HOUSEHOLDS IN EMERGENCY SHELTER	16



# Report to the Board of Directors

Agenda Item Number: E-1

Board of Directors Meeting for: February 10, 2022

Author: Daniel Seeto

---

DATE: February 2, 2022

TO: Board of Directors

FROM: Daniel Seeto, Chief Financial Officer

SUBJECT: Review and Accept Audit Report – June 30, 2021

**I. RECOMMENDATION:**

Review and consider accepting the auditor reports and the audited financial statements for the year ended June 30, 2021.

**II. SUMMARY:**

The agency is required to have an independent, single-wide agency audit every year. Brown Armstrong, CPAs prepared the auditor's report on the financial statements for the fiscal year ended June 30, 2021. The Finance Committee is scheduled for February 7, 2022 and will share the recommendation with at the Board of Directors regarding the audit report and the related financial statements for the period ended June 30, 2021.

**III. DISCUSSION:**

- A. Community Action Partnership of Madera County, Inc. is required to have an independent, single-wide agency audit because of the federal funding that the agency receives. Brown Armstrong, CPAs performed the audit work and prepared the audit report.
- B. The agency audit report was unmodified.
- C. There were no questioned costs and no findings for the current year.
- D. Once the CAPMC Board accepts the audit report, it will be forwarded to the Madera County Board of Supervisors for its acceptance.
- E. There is an additional letter attached known by professional standards as Statement on Auditing Standards 114 that is required communication letter for all financial statement audits. The purpose of the letter is to communicate to those charged with governance, such as the Board of Directors, Audit Committee, or Management, the scope of audit procedures performed, significant findings, and other information, such as disagreements with management, audit adjustments and significant estimates, that are not communicated in the audited financial statements. Another important portion of the letter is the presentation of any passed journal entries. These are entries that were not posted to the audited financials, because, in total, they

have no material effect on the financial statements, but are presented to you in this letter in order to bring to your attention other known errors that were found during the audit. There were no such misstatements.

- F. All the correspondence referred to above is included as attachments for your review and consideration. Additionally, an agenda prepared by Brown Armstrong for discussion points is provided as supplementary information.
- G. Brooke Baird, the Audit Manager, and Eric Xin, Audit Partner, on the engagement from Brown Armstrong, CPAs presented the audited financial statements and the management letters comments to the Finance Committee on Monday, February 7, 2022.

**IV. FINANCING:**

The audit cost of \$60,430 was budgeted in the Indirect Cost Pool. This is the third year that CAPMC has used this outside audit firm.



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

We have audited the financial statements of Community Action Partnership of Madera County, Inc., (the Agency) for the year ended June 30, 2021, and we will issue our report thereon dated February 4, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 29, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements. In the current year, as disclosed in Note 1, the Agency implemented Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, and ASU 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made*. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the fair value of property and equipment is described in Note 1. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We detected no such misstatements during our audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 4, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

\*\*\*\*\*

This information is intended solely for the use of the Board of Directors and management of Community Action Partnership of Madera County, Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
February 4, 2022

**AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE  
EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING**

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

We have audited the financial statements of the Community Action Partnership of Madera County, Inc. (the Agency) for the year ended June 30, 2021, and have issued our report dated February 4, 2022. In planning and performing our audit of the financial statements of the Agency, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures 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 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 Agency's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

**Current Year Agreed Upon Conditions and Recommendations**

None.

**Prior Year Agreed Upon Conditions and Recommendations**

**Agreed Upon Condition 1 – Usage of Incorrect Allocation Schedule**

**Condition:**

During our non-payroll expense testing, we noted two out of twenty transactions tested were allocated using the calculated percentage from the prior fiscal year.

**Recommendation:**

We recommend the Agency ensure it properly reviews allocation methods and schedules before transactions are finalized.

Management Response:

The Agency applies several methods for allocating costs as outlined in its written cost allocation plan. With regard to *Shared Direct Costs*, the Accounting Technician - Accounts Payable will review the allocation schedule and method before processing invoices submitted for payment. This will ensure that costs are properly allocated based on the current cost allocation plan in effect for the particular item of cost. Further, this will confirm that costs are shared appropriately with the benefitting programs and grant awards using the most relevant cost allocation methodology.

Current Year Status:

Implemented.

\*\*\*\*\*

This communication is indented solely for the information and use of the Board of Directors and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
February 4, 2022

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**Community Action Partnership of Madera County, Inc.  
Board of Directors Presentation of the 2021 Audit Results  
By: Eric Xin  
February 10, 2022**

1. Brooke Baird previously met with the Finance Committee on Monday, February 7, 2022, and discussed the following:
  - a) Audit Process
  - b) Significant Audit Areas
  - c) Audit Reports Issued
  - d) The Financial Statements
  
2. In regards to the Audit Reports Issued for the Financial Audit of Community Action Partnership of Madera County, Inc. (the Agency)
  - a) Independent Auditor's Report – Unmodified Opinion – “Clean Opinion”
  - b) 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*
  - c) Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance
  - d) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
  
3. Required Communication to the Board of Directors
  
4. Questions and/or Comments

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

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

**FOR THE YEAR ENDED  
JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR 2020)**



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 REPORT ON EXAMINATION OF FINANCIAL STATEMENTS  
 AND ADDITIONAL INFORMATION  
 JUNE 30, 2021**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor's Report.....	1
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position.....	3
Statement of Activities.....	4
Statement of Functional Expenses.....	5
Statement of Cash Flows .....	7
Notes to Financial Statements .....	8
<b>ADDITIONAL INFORMATION</b>	
Schedule of Expenditures of Federal and State Awards .....	17
Notes to Schedule of Expenditures of Federal and State Awards.....	21
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> .....	22
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	24
<b>Financial Statements by Operating Programs:</b>	
Combining Statement of Financial Position.....	26
Combining Statement of Activities.....	27
<b>Statements of Revenue and Expense:</b>	
Community Services Block Grant Programs .....	28
Head Start Programs .....	29
Migrant Programs .....	30
Child Care Programs .....	32
Emergency Food and Shelter Programs.....	35



	<u>Page</u>
Energy Programs .....	38
Senior Programs .....	39
Other Programs .....	40
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT	
ENERGY PROGRAMS –	
Statements of Revenue and Expense.....	43
COMMUNITY SERVICES BLOCK GRANT (CSBG) –	
Statements of Revenue and Expense.....	50
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES	
Statements of Revenue and Expense.....	55
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF EDUCATION	
General Information .....	61
Schedules of Expenditures by State Categories .....	62
Schedule of Expenditures for Equipment.....	65
Schedule of Expenditures for Renovations and Repair.....	66
Combining Schedule of Administrative Costs Relating to California Department of Education Programs.....	67
Audited Attendance and Fiscal Reports.....	68
Audited Reserve Account Cash Activity Reports .....	92
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	94

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2021; the related statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency, as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 26-92 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2022, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

## Report on Summarized Comparative Information

We have audited the financial statements of the Agency, as of June 30, 2020, and expressed an unmodified opinion on those financial statements in our report dated December 17, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, 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  
February 4, 2022

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR 2020)**

<b><u>ASSETS</u></b>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total June 30, 2021</u>	<u>Total June 30, 2020</u>
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents (Note 2)	\$ 2,847,555	\$ -	\$ 2,847,555	\$ 1,847,252
Grants Receivable	2,735,763	-	2,735,763	3,495,657
Accounts Receivable	32,359	-	32,359	(5,563)
Food and Custodial Supply Inventory	26,446	-	26,446	28,029
Prepaid Expenses	44,833	-	44,833	35,428
	<hr/>	<hr/>	<hr/>	<hr/>
Total Current Assets	5,686,956	-	5,686,956	5,400,803
PROPERTY AND EQUIPMENT (Note 3)	1,771,392	-	1,771,392	1,558,424
DEPOSITS	95,376	-	95,376	107,658
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 7,553,724</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,553,724</u></b>	<b><u>\$ 7,066,885</u></b>
 <b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts Payables and Accrued Expenses	\$ 4,214,964	\$ -	\$ 4,214,964	\$ 4,362,345
Due to Funder	188,853	-	188,853	62
CDE Reserve (Note 5)	39,974	-	39,974	39,976
Deferred Revenue	470,365	-	470,365	234,851
	<hr/>	<hr/>	<hr/>	<hr/>
Total Current Liabilities	4,914,156	-	4,914,156	4,637,234
 <b>NET ASSETS:</b>				
Unrestricted	399,997	-	399,997	389,323
Unrestricted, Designated	560,000	-	560,000	560,000
Net Investment in Capital Assets	1,679,571	-	1,679,571	1,480,328
	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Assets	2,639,568	-	2,639,568	2,429,651
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 7,553,724</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,553,724</u></b>	<b><u>\$ 7,066,885</u></b>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR 2020)**

	Without Donor Restrictions	With Donor Restrictions	Total Year Ended June 30, 2021	Total Year Ended June 30, 2020
<b>REVENUES, GAINS, AND OTHER SUPPORT:</b>				
Grant Income - Federal	\$ 23,752,663	\$ -	\$ 23,752,663	\$ 20,550,494
Grant Income - State	6,742,662	-	6,742,662	8,237,237
Grant Income - Local Govt.	321,916	-	321,916	282,224
Grant and Contract Income - Other	9,632	-	9,632	-
In-Kind Donations (Note 7)	1,531,994	-	1,531,994	2,391,340
Donations	114,438	-	114,438	45,038
Rental Income	41,797	-	41,797	22,324
Parent Fees	304,447	-	304,447	177,675
Investment Income				
Interest	1,560	-	1,560	1,565
Other Income	62,441	-	62,441	11,009
<b>Total Revenues, Gains, and Other Support</b>	<b>32,883,550</b>	<b>-</b>	<b>32,883,550</b>	<b>31,718,906</b>
<b>EXPENSES AND LOSSES:</b>				
Corporate	2,420,209	-	2,420,209	2,272,090
CSBG	599,164	-	599,164	338,542
Regional Head Start	5,587,533	-	5,587,533	6,009,100
Migrant Programs	11,820,600	-	11,820,600	10,750,926
Child Care Programs	10,084,638	-	10,084,638	10,588,568
Emergency Food and Shelter	1,779,445	-	1,779,445	1,414,991
Energy Program	698,318	-	698,318	534,080
Senior Services	383,081	-	383,081	104,206
Other Programs	1,904,787	-	1,904,787	1,897,104
Eliminations	(2,404,899)	-	(2,404,899)	(2,270,678)
<b>Total Expenses and Losses</b>	<b>32,872,876</b>	<b>-</b>	<b>32,872,876</b>	<b>31,638,929</b>
<b>CHANGE IN NET ASSETS</b>	<b>10,674</b>	<b>-</b>	<b>10,674</b>	<b>79,977</b>
<b>ADJUSTMENTS TO NET ASSETS:</b>				
Net Additions to Restricted Net Assets	544,904	-	544,904	163,739
Net Adjustments for Financing	-	-	-	826
Deprec. and Deductions to Restr. Net Assets	(345,661)	-	(345,661)	(316,337)
<b>NET ASSETS, Beginning of Year</b>	<b>2,429,651</b>	<b>-</b>	<b>2,429,651</b>	<b>2,501,446</b>
<b>NET ASSETS, End of Year</b>	<b>\$ 2,639,568</b>	<b>\$ -</b>	<b>\$ 2,639,568</b>	<b>\$ 2,429,651</b>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR 2020)**

<b>EXPENSES</b>	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total 6/30/2021</u>
Salaries and Wages	\$ 11,729,461	\$ 1,361,995	\$ 72,181	\$ 13,163,637
Employee Benefits	3,031,171	316,930	18,160	3,366,261
In-Kind Expenditures	1,531,994	-	-	1,531,994
Direct Assistance	7,036,119	-	-	7,036,119
Medical Expenses	8,887	2,029	-	10,916
Consultants and Contractual	889,352	185,072	-	1,074,424
Materials and Supplies	2,828,468	229,469	-	3,057,937
Travel and Training	202,425	6,318	-	208,743
Repairs and Maintenance	42,999	2,026	-	45,025
Interest	-	-	-	-
Vehicle Expenses	115,065	5,283	-	120,348
Rent	752,562	144,550	1,779	898,891
Occupancy	1,186,884	83,073	6,105	1,276,062
Insurance	10,380	31,183	-	41,563
Postage and Printing	43,377	8,894	-	52,271
Telephone	365,268	39,238	-	404,506
Rentals	128,732	11,721	-	140,453
Capital Purchases	267,104	-	-	267,104
Indirect Administration	-	-	-	-
Other Expenses	139,780	36,842	-	176,622
Depreciation	-	-	-	-
	<u>\$ 30,310,028</u>	<u>\$ 2,464,623</u>	<u>\$ 98,225</u>	<u>\$ 32,872,876</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES (Continued)  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH COMPARATIVE TOTALS FOR 2020)**

<b>EXPENSES</b>	Program Services	General and Administrative	Fundraising	Total 6/30/2020
Salaries and Wages	\$ 10,878,572	\$ 1,249,173	\$ 62,518	\$ 12,190,263
Employee Benefits	2,790,332	290,460	17,301	3,098,093
In-Kind Expenditures	2,391,340	-	-	2,391,340
Direct Assistance	7,631,945	-	-	7,631,945
Medical Expenses	4,982	158	-	5,140
Consultants and Contractual	447,003	66,774	-	513,777
Materials and Supplies	2,440,159	303,708	-	2,743,867
Travel and Training	231,211	31,815	-	263,026
Repairs and Maintenance	66,232	6,113	-	72,345
Interest	-	-	-	-
Vehicle Expenses	139,139	3,776	-	142,915
Rent	622,057	138,324	1,779	762,160
Occupancy	926,680	93,252	6,105	1,026,037
Insurance	11,764	24,861	-	36,625
Postage and Printing	39,937	8,547	-	48,484
Telephone	214,526	33,107	-	247,633
Rentals	114,287	9,733	-	124,020
Capital Purchases	177,697	-	-	177,697
Indirect Administration	-	-	-	-
Other Expenses	140,260	21,576	-	161,836
Depreciation	-	1,726	-	1,726
	<u>\$ 29,268,123</u>	<u>\$ 2,283,103</u>	<u>\$ 87,703</u>	<u>\$ 31,638,929</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR 2020)**

	Without Donor Restrictions	With Donor Restrictions	Total All Funds	
			June 30, 2021	June 30, 2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Change in Net Assets	\$ 10,674	\$ -	\$ 10,674	\$ 79,977
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities:				
Depreciation, Net of Amount Charged to Net Assets (Note 3)	-	-	-	1,726
(Increase) Decrease in Assets:				
Grants Receivable	759,894	-	759,894	(569,740)
Accounts Receivable	(37,922)	-	(37,922)	23,666
Food and Custodial Supply Inventory	1,583	-	1,583	(7,833)
Prepaid Expenses	(9,405)	-	(9,405)	(4,270)
Deposits	12,282	-	12,282	8,829
Increase (Decrease) in Liabilities:				
Accounts Payable and Accrued Expenses	(147,381)	-	(147,381)	798,492
Funds Held for Others	-	-	-	-
Due to Funder	188,791	-	188,791	(58)
CDE Reserve	(2)	-	(2)	15,561
Deferred Revenue	235,514	-	235,514	(432,491)
	<u>1,003,354</u>	<u>-</u>	<u>1,003,354</u>	<u>(166,118)</u>
Total Adjustments				
Net Cash Provided (Used) By Operating Activities:	<u>1,014,028</u>	<u>-</u>	<u>1,014,028</u>	<u>(86,141)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of Property and Equipment	(558,629)	-	(558,629)	(163,739)
Less Additions to Property and Equipment Charged to Net Assets	<u>544,904</u>	<u>-</u>	<u>544,904</u>	<u>163,739</u>
Net Cash Provided (Used) By Investing Activities:	<u>(13,725)</u>	<u>-</u>	<u>(13,725)</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
Additions to Capital Lease	-	-	-	-
Payments on Capital Lease	-	-	-	-
Payments on Note	-	-	-	(826)
Less Additions Charged Directly to Restricted Net Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>778</u>
Net Cash Provided (Used) By Financing Activities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>(48)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>1,000,303</u>	<u>-</u>	<u>1,000,303</u>	<u>(86,189)</u>
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	<u>1,847,252</u>	<u>-</u>	<u>1,847,252</u>	<u>1,933,441</u>
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	<u>\$ 2,847,555</u>	<u>\$ -</u>	<u>\$ 2,847,555</u>	<u>\$ 1,847,252</u>
<b>NON-CASH ACTIVITIES:</b>				
Interest Expense			<u>\$ -</u>	<u>\$ -</u>
In-Kind Services			<u>\$ 1,531,994</u>	<u>\$ 2,391,340</u>

See Notes to Financial Statements.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021**

**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 approximates fair value.

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

Concentration of Credit Risk

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

Concentration of Revenue Sources

During the year ended June 30, 2021, the Agency had four major revenue sources that together accounted for approximately 82% 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 Education 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, 2021**

**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.

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 time or 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

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 10, 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.

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, 2021, these include \$399,997 in unrestricted, \$560,000 unrestricted designated, and \$1,679,571 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 2020

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, 2020, from which the summarized information was derived.

Financial Accounting Standards Board (FASB) Accounting Standards Implemented in the Current Year

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance under accounting principles generally accepted in the United States of America. The ASUs also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Agency adopted the new standard for the year ended June 30, 2021, using the full retrospective method.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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

Financial Accounting Standards Board (FASB) Accounting Standards Implemented in the Current Year (Continued)

In June 2018, FASB released ASU 2018-08, *Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made*. This update provides clarifying guidance on accounting for the grants and contracts of nonprofit organizations as they relate to the new revenue recognition standards implemented by ASU 2014-09 and aims to minimize diversity in the classification of grants and contracts that exist under current guidance.

The adoption of these ASUs did not have a significant impact on the financial statements. Based on the Agency's evaluation process and review of its contracts and contributions, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standards. No changes were required to previously reported revenues as a result of adoption.

Future FASB Accounting Standards

Additional standards recently released by FASB that are required to be implemented in future years are as follows:

In February 2016, the FASB issued ASU 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of the lease commencement. Leases will be classified as either financing or operating. This distinction will be relevant for the pattern of expense recognition in the income statement. This standard will be effective for the calendar year ending December 31, 2020. As a result of COVID-19, FASB extended the effective date to be for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Agency is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

In January 2020, the FASB issued ASU 2020-01 – *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a Consensus of the FASB Emerging Issues Task Force)*. The updated standard is effective for fiscal years beginning after December 15, 2021, and interim periods within those fiscal years. The update is meant to clarify the accounting for investments under Topics 321, 323, and 815. Management has not yet determined the impact of this update on its financial statements.

In September 2020, the FASB issued ASU 2020-07 – *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The updated standard is meant to provide clarification for entities reporting contributed nonfinancial assets by requiring additional presentation and disclosure for those contributions. The amendment is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022 and should be applied retrospectively. Management has not yet determined the impact of this update on its financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 2 – LIQUIDITY AND AVAILABILITY**

As of June 30, 2021, 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	\$ 2,847,555
Grants and accounts receivable	2,768,122
	5,615,677
Less: Donor restrictions	-
Financial assets available to meet expenditures over the next 12 months	\$ 5,615,677

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, 2021, consisted of the following:

	Cost/Basis	Accumulated Depreciation	Net Book Value
Buildings	\$ 4,364,110	\$ 3,484,836	\$ 879,274
Building Improvements	297,450	79,823	217,627
Vehicles	1,000,269	796,556	203,713
Equipment	1,346,884	986,988	359,896
Land	59,005	-	59,005
Land Improvements	190,835	138,958	51,877
	\$ 7,258,553	\$ 5,487,161	\$ 1,771,392

Total unrestricted depreciation expense for the year ended June 30, 2021, was \$0. As indicated in Note 1, depreciation expense that was charged as a reduction in the restricted net assets account was \$345,661.

**NOTE 4 – LINE OF CREDIT**

The Agency has an unsecured, bank line of credit in the amount of \$200,000, with a maturity date of January 31, 2022. The line of credit's interest rate currently varies with the bank's index rate. At June 30, 2021, the interest rate was 7.25%. As of June 30, 2021, there is no balance due on the line of credit.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 5 – STATE CHILD DEVELOPMENT RESERVES**

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

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

The balance for the reserve account at June 30, 2021, totaled \$39,974, which is recorded as an asset in the cash account. Also, upon termination of child development contracts with CDE, the Agency would have to return the reserve funds to CDE. As such, the offsetting balance of \$39,974 is recorded as a liability in the Agency's financial statements.

**NOTE 6 – NUTRITION PROGRAMS**

The Agency had a nutrition agreement with CDE for Child and Adult Care Food Programs, as reported in the schedule of expenditures of federal and state awards. No nutrition schedules are included in this audit because the audit is not a program-specific nutrition audit, and no program findings or adjustments were calculated with this audit.

**NOTE 7 – DONATED MATERIALS AND SERVICES**

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, 2021, was \$1,531,994.

**NOTE 8 – 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, 2021, were \$621,027.

**NOTE 9 – 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 10 – 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, 2021, the federally approved indirect cost rate was 9.1%. When certain funding sources have a maximum allowable indirect rate that is lower than the Agency's federally approved indirect rate, then unrestricted sources of income are utilized to cover the cost deficit.

**NOTE 11 – EMPLOYMENT AGREEMENTS**

The Agency's full-time and regular part-time Regional/Migrant/Seasonal Head Start employees are members of the Service Employees International Union, Local 521. The collective bargaining agreement with this Union will continue through June 30, 2021.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**NOTE 12 – 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, 2021. These subcontracts are included in the schedule of expenditures of federal and state awards. In addition the State Migrant programs are also included in the supplemental reporting requirements of the CDE in this audit report.

**NOTE 13 – COMMITMENTS AND CONTINGENCY**

Commitments

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:

<u>Year Ending June 30,</u>	<u>Facility Leases</u>	<u>Equipment Leases</u>	<u>Total Commitments</u>
2022	\$ 779,225	\$ 106,620	\$ 885,845
2023	517,305	81,678	598,983
2024	452,766	79,000	531,766
2025	379,136	62,787	441,923
2026	379,136	31,488	410,624
Thereafter	442,326	215	442,541
	<u>\$ 2,949,894</u>	<u>\$ 361,788</u>	<u>\$ 3,311,682</u>

Total rent expense of facilities for the year ended June 30, 2021, was \$898,891. Total rent expense for equipment was \$140,453.

Contingency

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

**NOTE 14 – SUBSEQUENT EVENTS**

The Agency has evaluated its financial position and activities from the June 30, 2021 year-end of this report through February 4, 2022, which is the date that the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States has resulted in increased activities and funding to the Agency. At the current time, the Agency is unable to quantify all the potential effects of the pandemic on the future financial statements.

## **ADDITIONAL INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

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 and Human Services:</b>								
Regional Head Start-Madera Co.: 6/1/21-5/31/22	93.600	09CH011519/02	\$ 4,778,029	\$ -	\$ 4,778,029	\$ 202,470	\$ -	\$ 202,470
Regional Head Start-Madera Co.: 6/1/20-5/31/21	93.600	09CH011519/01	4,721,155	-	4,721,155	4,310,282	-	4,310,282
Regional Head Start-Madera Co. COVID-19: 6/1/20-5/31/21	93.600	09CH011519/01	253,097	-	253,097	239,903	-	239,903
RHS-Madera Co. ARP Basic: 6/1/21-3/31/23	93.600	09HE000306-01-01	344,592	-	344,592	225,301	-	225,301
RHS-Madera Co. CRRSA: 6/1/21-3/31/23	93.600	09HE000306-01-00	86,679	-	86,679	-	-	-
<b>Pass-Through Program From:</b>								
<b>Stanislaus County Office of Education</b>								
Madera Migrant Head Start: 3/1/21-2/28/22	93.600	90CM9830/3	5,500,722	-	5,500,722	1,744,471	-	1,744,471
Madera Migrant Head Start: 3/1/20-2/28/21	93.600	90CM9830/2	5,191,697	-	5,191,697	3,599,948	-	3,599,948
Madera Migrant Head Start COVID-19: 3/1/21-2/28/22	93.600	90CM9830/3	189,396	-	189,396	29,379	-	29,379
Madera Migrant Head Start COVID-19: 3/1/20-2/28/21	93.600	90CM9830/2	289,500	-	289,500	246,173	-	246,173
MMHS-Madera Co. ARP Basic: 6/1/21-3/31/23	93.600	90-HN-000009-01	535,575	-	535,575	7,004	-	7,004
MMHS-Madera Co. CRRSA: 6/1/21-3/31/23	93.600	90-HN-000009-01	163,857	-	163,857	-	-	-
<b>Comm. Action Partnership of San Luis Obispo Co., Inc.</b>								
Fresno Migrant Head Start: 9/1/20-8/31/21	93.600	90CM009851-01	4,889,340	-	4,889,340	3,460,981	-	3,460,981
Fresno Migrant Head Start: 9/1/19-8/31/20	93.600	90CM9821/05	4,634,304	-	4,634,304	1,319,980	-	1,319,980
FMHS COVID CARES Basic: 9/1/20-8/31/21	93.600	90CM009851-01	454,125	-	454,125	295,415	-	295,415
Fresno Migrant Early Head Start: 9/1/20-8/31/21	93.600	90HM000010-04	317,216	-	317,216	144,529	-	144,529
Fresno Migrant Early Head Start: 9/1/19-8/31/20	93.600	90HM000010/03	297,187	-	297,187	150,357	-	150,357
FMEHS COVID CARES: 9/1/20-8/31/21	93.600	90HM000010-04	26,250	-	26,250	26,250	-	26,250
		Subtotal Head Start	32,672,721	-	32,672,721	16,002,443	-	16,002,443
<b>Pass-Through Program From:</b>								
<b>California Dept. of Comm. Services and Development</b>								
CSBG: 1/1/21-5/31/22	93.569	21F-4023	289,645	-	289,645	178,949	-	178,949
CSBG: 1/1/20-5/31/21	93.569	20F-3023	287,694	-	287,694	156,864	-	156,864
CSBG Discretionary: 1/1/21-5/31/22	93.569	21F-4424	28,250	-	28,250	-	-	-
CSBG Discretionary: 1/1/20-5/31/21	93.569	20F-3023	32,000	-	32,000	32,000	-	32,000
CSBG CARES Supplemental: 3/27/20-5/31/22	93.569	20F-3662	390,168	-	390,168	201,191	-	201,191
CSBG CARES Disc: 3/27/20-5/31/22	93.569	20F-3662	40,370	-	40,370	30,033	-	30,033
LIHEAP: 11/01/20 - 06/30/22								
LIHEAP EHA-16	93.568	21B-5019	245,244	-	245,244	136,832	-	136,832
LIHEAP Weatherization	93.568	21B-5019	46,649	-	46,649	25,692	-	25,692
LIHEAP EHA-16 provided to Subrecipient	93.568	21B-5019	80,815	-	80,815	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	21B-5019	312,192	-	312,192	8,976	-	8,976
LIHEAP: 10/1/19-12/31/21								
LIHEAP EHA-16	93.568	20B-2019	317,507	-	317,507	120,758	-	120,758
LIHEAP Weatherization	93.568	20B-2019	51,373	-	51,373	21,929	-	21,929
LIHEAP EHA-16 provided to Subrecipient	93.568	20B-2019	41,614	-	41,614	19,942	-	19,942
LIHEAP Weatherization provided to Subrecipient	93.568	20B-2019	343,805	-	343,805	187,744	-	187,744
LIHEAP CARES: 7/01/20-09/30/21								
LIHEAP EHA-16	93.568	20U-2568	98,191	-	98,191	95,976	-	95,976
LIHEAP Weatherization	93.568	20U-2568	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	20U-2568	32,400	-	32,400	31,728	-	31,728
LIHEAP Weatherization provided to Subrecipient	93.568	20U-2568	-	-	-	-	-	-

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

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
Disgorgement Assistance Program: 10/1/19-12/31/20								
DAP EHA-16	93.568	20D-1019	12,854	-	12,854	-	-	-
DAP Weatherization	93.568	20D-1019	-	-	-	-	-	-
DAP EHA-16 provided to Subrecipient	93.568	20D-1019	-	-	-	-	-	-
DAP Weatherization provided to Subrecipient	93.568	20D-1019	9,085	-	9,085	-	-	-
<u>Pass-Through Program From:</u>								
<u>Fresno Economic Opportunities Commission</u>								
Solar PV Disgorgement Assistance Program	93.568	ES-2020-006	92,825	-	92,825	48,624	-	48,624
Alternative Payment	93.596	CAPP-0034	1,259,778	1,354,398	2,614,176	1,259,778	920,113	2,179,891
Alternative Payment - Parent Fees	--	Program Income	-	-	-	-	211,124	211,124
Alternative Payment	93.575	CAPP-0034	3,905,952	-	3,905,952	1,276,282	-	1,276,282
SB820 One-Time Provider Stipends	--	N/A	-	132,986	132,986	-	114,355	114,355
Alternative Payment - Stage 2	93.575	C2AP-0031	454,317	2,205,312	2,659,629	169,840	1,952,643	2,122,483
Alternative Payment - Stage 2 Parent Fees	--	Program Income	-	-	-	-	29,370	29,370
Alternative Payment - Stage 3	93.575	C3AP-0030	693,419	623,354	1,316,773	693,419	473,287	1,166,706
Alternative Payment - Stage 3 Parent Fees	--	Program Income	-	-	-	-	63,953	63,953
Alternative Payment - Stage 3	93.596	C3AP-0030	66,799	-	66,799	66,799	-	66,799
Child Care Initiative Project	93.575	CCIP-0032	26,000	2,503	28,503	26,000	2,503	28,503
CCDF Health and Safety	93.575	CHST-0032	4,702	-	4,702	4,702	-	4,702
Resource and Referral	93.575	CRRP-0032	28,196	168,512	196,708	28,196	168,512	196,708
CSCP Resource and Referral One-Time Funds	--	N/A	-	225,201	225,201	-	37,706	37,706
<u>Pass-Through Program From:</u>								
<u>County of Madera Dept. of Social Services</u>								
Emergency Child Care Bridge Program for Foster Children	--	11623-20	-	219,899	219,899	-	209,413	209,413
<u>Pass-Through Program From:</u>								
<u>Stanislaus County Office of Education</u>								
State Migrant	--	CMIG-0017	-	883,390	883,390	-	883,390	883,390
Migrant Specialized Services	--	CMSS-0017	-	134,765	134,765	-	132,330	132,330
CMIG Block Grant - QRIS Funds - 7/1/20-6/30/21	--	CMIG-0017	-	7,500	7,500	-	7,500	7,500
CSPP RHS Layered	--	1-ST-D20-00	-	761,724	761,724	-	761,724	761,724
<u>Pass-Through Program From:</u>								
<u>Fresno County Office of Education</u>								
Fresno COE - Quality Rating	--	N/A	-	48,800	48,800	-	-	-
		Subtotal CCDF Cluster Program	6,439,163	6,768,344	13,207,507	3,525,016	5,967,923	9,492,939
<u>Pass-Through Program From:</u>								
<u>California Office of Emergency Services</u>								
Comprehensive Shelter: 10/01/20-9/30/22	93.671	DV20 12 1245	65,000	-	65,000	-	-	-
Comprehensive Shelter: 10/01/19-9/30/20	93.671	DV19 11 1245	273,108	-	273,108	-	-	-
Comprehensive Shelter: 10/01/19-9/30/20	93.671	DV19 11 1245	38,119	-	38,119	35,190	-	35,190
<i>Total U.S. Department of Health and Human Services</i>			42,240,792	6,768,344	49,009,136	20,859,887	5,967,923	26,827,810

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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 Agriculture:</b>								
<u>Pass-Through Program From:</u>								
<u>California Department of Education</u>								
Child Care Food Program - Centers 10/1/20-9/30/21	10.558	04440-CACFP	528,085	-	528,085	103,412	-	103,412
Child Care Food Program - Centers 10/1/19-9/30/20	10.558	04440-CACFP	561,812	-	561,812	50,663	-	50,663
<i>Total U.S. Department of Agriculture</i>			1,089,897	-	1,089,897	154,075	-	154,075
<b>U.S. Department of Justice</b>								
<u>Pass-Through Program From:</u>								
<u>California Office of Emergency Services</u>								
Transitional Housing Program: 1/1/21-12/31/21	16.575	XH20 03 1245	126,808	-	126,808	60,832	-	60,832
Transitional Housing Program: 1/1/20-12/31/20	16.575	XH19 02 1245	123,114	-	123,114	54,900	-	54,900
Rape and Sexual Assault Program - 10/1/20 - 9/30/21	16.575	RC20 34 1245	315,657	15,620	331,277	208,267	15,620	223,887
Rape and Sexual Assault Program - 10/1/19 - 9/30/20	16.575	RC19 33 1245	307,069	15,620	322,689	87,463	-	87,463
Victim Witness: 10/1/20-9/30/21	16.575	VW20 34 0200	326,216	37,350	363,566	249,163	31,243	280,406
Victim Witness: 10/1/19-9/30/20	16.575	VW19 33 0200	317,946	37,482	355,428	98,381	1,144	99,525
Advocacy and Outreach Program: 1/1/2021-12/31/21	16.575	UV20 05 1245	162,896	-	162,896	81,803	-	81,803
Advocacy and Outreach Program: 10/1/2019-12/31/20	16.575	UV19 04 1245	156,250	-	156,250	80,013	-	80,013
Comprehensive Shelter: 10/01/20-9/30/22	16.575	DV20 11 1245	582,857	492,317	1,075,174	294,829	155,823	450,652
Comprehensive Shelter: 10/01/19-9/30/20	16.575	DV19 11 1245	53,104	203,937	257,041	-	87,962	87,962
<i>Total U.S. Department of Justice</i>			2,471,917	802,326	3,274,243	1,215,651	291,792	1,507,443
<b>U.S. Department of Housing and Urban Development</b>								
<u>Perm. Support. Housing - Shunammite Place - 10/31/21</u>								
Rental Income	--	CA0772L9T141911	541,520	-	541,520	323,351	-	323,351
		Program Income	-	-	-	28,012	-	28,012
<u>Perm. Support. Housing - Shunammite Place - 10/31/20</u>								
Rental Income	14.235	CA0772L9T141810	298,836	-	298,836	112,892	-	112,892
	--	Program Income	-	-	-	11,107	-	11,107
<u>Pass-Through Program From:</u>								
<u>City of Madera</u>								
Community Development Block Grant	14.218	N/A	20,000	-	20,000	14,615	-	14,615
Community Development Block Grant CARES	14.218	N/A	90,000	-	90,000	84,765	-	84,765
<u>Pass-Through Program From:</u>								
<u>County of Fresno</u>								
Emergency Solutions Grant Program: 4/28/20-12/31/20	14.231	A21-490	106,000	-	106,000	68,550	-	68,550
Emergency Solutions Grant Program CARES: 01/01/21-11/15/21	14.231	A21-490	144,000	-	144,000	82,120	-	82,120
Emergency Solutions Grant Program CARES: 06/01/21-06/30/21	14.231	A20-160	50,000	-	50,000	9,467	-	9,467
<i>Total U.S. Department of Housing and Urban Development</i>			1,250,356	-	1,250,356	734,879	-	734,879
<b>U.S. Department of Treasury</b>								
<u>Pass-Through Program From:</u>								
<u>County of Madera</u>								
CARES Act - Senior Meals	21.019	11703-20	350,000	-	350,000	350,000	-	350,000
CARES Act - Senior Meals	21.019	11735-20	500,000	-	500,000	35,327	-	35,327
American Rescue Plan Act - Emergency Rental Assistance Program	21.027	11903-21	61,745	-	61,745	4,814	-	4,814
Emergency Rental Assistance Program	21.023	52926-0001	61,745	-	61,745	-	-	-
<i>Total U.S. Department of Treasury</i>			973,490	-	973,490	390,141	-	390,141

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

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>Federal Emergency Management Agency</b>								
<u>Pass-Through Program From:</u>								
<u>United Way FEMA Board</u>								
Emerg Food and Shelter-FEMA: 1/1/20-10/31/21	97.024	Phase 38	1,588	-	1,588	230	-	230
Emerg Food and Shelter-FEMA: 1/1/20-5/31/21	97.024	Phase 37	1,826	-	1,826	-	-	-
Emerg Food and Shelter-FEMA CARES: 1/27/20-10/31/21	97.024	CARES	32,603	-	32,603	23,731	-	23,731
<i>Total Federal Emergency Management Agency</i>			<u>36,017</u>	<u>-</u>	<u>36,017</u>	<u>23,961</u>	<u>-</u>	<u>23,961</u>
<b>U.S. Department of Education</b>								
<u>Pass-Through Program from:</u>								
<u>California Department of Education</u>								
CRRSA One-Time Provider Stipends	84.425	N/A	433,834	-	433,834	431,629	-	431,629
<i>Total U.S. Department of Education</i>			<u>433,834</u>	<u>-</u>	<u>433,834</u>	<u>431,629</u>	<u>-</u>	<u>431,629</u>
<b>California Office of Emergency Services</b>								
Emergency Tank Water Continuation: 7/01/17-12/31/20	--	TW18011245	-	1,988,979	1,988,979	-	20,603	20,603
<i>Total California Office Emergency Services</i>			<u>-</u>	<u>1,988,979</u>	<u>1,988,979</u>	<u>-</u>	<u>20,603</u>	<u>20,603</u>
<b>California Dept. of Water Resources</b>								
CAA Interim Emergency Drinking Water: 7/1/19-2/28/22	--	D1917003	-	115,500	115,500	-	37,872	37,872
<i>Total California Dept. of Water Resource</i>			<u>-</u>	<u>115,500</u>	<u>115,500</u>	<u>-</u>	<u>37,872</u>	<u>37,872</u>
<b>California Dept. of Health Care Services</b>								
<u>Pass-Through Program From:</u>								
<u>County of Madera Behavioral Health</u>								
Mental Health Services Act - Property Management	--	11521-19	-	50,000	50,000	-	13,485	13,485
Mental Health Services Act	--	11715-20	-	45,000	45,000	-	5,085	5,085
Projects for Assistance in Transition from Homelessness	93.150	11770-20	39,138	-	39,138	39,138	-	39,138
<i>Total California Dept. of Health Care Services</i>			<u>39,138</u>	<u>95,000</u>	<u>134,138</u>	<u>39,138</u>	<u>18,570</u>	<u>57,708</u>
<b>California Homeless Coordinating and Financing Council</b>								
<u>Pass-Through Program From:</u>								
<u>County of Madera Behavioral Health</u>								
Homeless Housing and Assistance Program		11681-20	-	411,434	411,434	-	284,170	284,170
<u>Pass-Through Program From:</u>								
<u>County of Fresno Department of Social Services</u>								
Homeless Emergency Aid Program		M04-0000020948	-	150,000	150,000	-	150,000	150,000
<i>Total California Homeless Coordinating and Financing Council</i>			<u>-</u>	<u>561,434</u>	<u>561,434</u>	<u>-</u>	<u>434,170</u>	<u>434,170</u>
<b>California Department of Social Services</b>								
<u>Pass-Through Program From:</u>								
<u>County of Madera</u>								
Project Room Key and Rehousing Strategy			-	45,178	45,178	-	45,178	45,178
<i>Total California Department of Social Services</i>			<u>-</u>	<u>45,178</u>	<u>45,178</u>	<u>-</u>	<u>45,178</u>	<u>45,178</u>
<b>California Community Development Block Grant AB109</b>								
<u>Pass-Through Program From:</u>								
<u>County of Madera</u>								
Homeless Outreach CCP - AB109			-	231,000	231,000	-	231,000	231,000
<i>Total California Community Development Block Grant AB109</i>			<u>-</u>	<u>231,000</u>	<u>231,000</u>	<u>-</u>	<u>231,000</u>	<u>231,000</u>
<b>Total Federal and State Awards</b>			<b><u>\$ 48,535,441</u></b>	<b><u>\$ 10,607,761</u></b>	<b><u>\$ 59,143,202</u></b>	<b><u>\$ 23,849,361</u></b>	<b><u>\$ 7,047,108</u></b>	<b><u>\$ 30,896,469</u></b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021; 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 February 4, 2022.

**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 may exist that have not been identified.



## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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  
February 4, 2022

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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**

We have audited Community Action Partnership of Madera County, Inc.’s (the Agency’s) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Agency’s major federal programs for the year ended June 30, 2021. The Agency’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

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

**Auditor’s Responsibility**

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

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

## Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

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

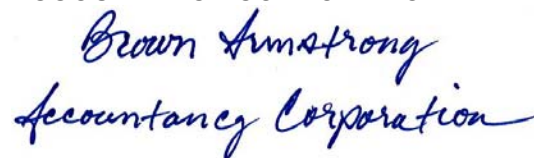
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

## 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

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

Bakersfield, California  
February 4, 2022

**FINANCIAL STATEMENTS BY OPERATING PROGRAMS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2021**  
**(WITH COMPARATIVE TOTALS FOR 2020)**

	Unrestricted Programs	Temporarily Restricted Programs							Total All Funds		
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food and Shelter	Energy Program	Senior Services	Other Program	2021	2020
<b>ASSETS</b>											
CURRENT ASSETS											
Cash and Cash Equivalents	\$ 2,847,105	\$ -	\$ 100	\$ 100	\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 2,847,555	\$ 1,847,252
Grants Receivable	-	89,845	554,057	657,671	234,315	276,658	376,144	130,850	416,223	2,735,763	3,495,657
Accounts Receivable	11,443	-	20,916	-	-	-	-	-	-	32,359	(5,563)
Due to/(from) Other Funds	(580,328)	(55,296)	(156,290)	264,066	879,512	(183,633)	(104,777)	(94,686)	31,432	-	-
Inventory	8,798	-	-	-	17,648	-	-	-	-	26,446	28,029
Prepaid Expenses	40,110	-	1,734	2,989	-	-	-	-	-	44,833	35,428
Total Current Assets	2,327,128	34,549	420,517	924,826	1,131,525	93,225	271,367	36,164	447,655	5,686,956	5,400,803
PROPERTY AND EQUIPMENT	1,771,392	-	-	-	-	-	-	-	-	1,771,392	1,558,424
DEPOSITS	66,010	-	1,780	7,590	-	11,269	-	-	8,727	95,376	107,658
TOTAL ASSETS	<u>\$ 4,164,530</u>	<u>\$ 34,549</u>	<u>\$ 422,297</u>	<u>\$ 932,416</u>	<u>\$ 1,131,525</u>	<u>\$ 104,494</u>	<u>\$ 271,367</u>	<u>\$ 36,164</u>	<u>\$ 456,382</u>	<u>\$ 7,553,724</u>	<u>\$ 7,066,885</u>
<b>LIABILITIES AND NET ASSETS</b>											
CURRENT LIABILITIES											
Accounts Payable and Accrued Expenses	\$ 1,947,463	\$ 34,549	\$ 422,297	\$ 787,831	\$ 589,690	\$ 61,206	\$ 217,108	\$ 25,233	\$ 129,587	\$ 4,214,964	\$ 4,362,345
Due to Funder	-	-	-	-	188,853	-	-	-	-	188,853	62
CDE Reserve	-	-	-	-	39,974	-	-	-	-	39,974	39,976
Deferred Revenue	-	-	-	144,585	255,844	39,418	-	10,931	19,587	470,365	234,851
Total Current Liabilities	1,947,463	34,549	422,297	932,416	1,074,361	100,624	217,108	36,164	149,174	4,914,156	4,637,234
NET ASSETS	2,217,067	-	-	-	57,164	3,870	54,259	-	307,208	2,639,568	2,429,651
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,164,530</u>	<u>\$ 34,549</u>	<u>\$ 422,297</u>	<u>\$ 932,416</u>	<u>\$ 1,131,525</u>	<u>\$ 104,494</u>	<u>\$ 271,367</u>	<u>\$ 36,164</u>	<u>\$ 456,382</u>	<u>\$ 7,553,724</u>	<u>\$ 7,066,885</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 COMBINING STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2021  
 (WITH COMPARATIVE TOTALS FOR 2020)**

	Unrestricted Programs	Temporarily Restricted Programs								Eliminations	Total All Funds	
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food and Shelter	Energy Programs	Senior Services	Other Programs		2021	2020
<b>REVENUE</b>												
Grant Income - Federal	\$ -	\$ 599,037	\$ 4,977,956	\$ 10,969,586	\$ 4,110,720	\$ 781,707	\$ 698,201	\$ 350,000	\$ 1,265,456	\$ -	\$ 23,752,663	\$ 20,550,494
Grant Income - State	-	-	-	-	5,663,476	782,308	-	-	296,878	-	6,742,662	8,237,237
Grant Income - Local Govt.	-	-	-	-	-	68,245	-	33,081	220,590	-	321,916	282,224
Grant and Contract Income - Other	-	-	-	-	-	-	117	-	9,515	-	9,632	-
In-Kind Contributions	-	-	609,577	796,113	-	57,325	-	-	68,979	-	1,531,994	2,391,340
Donations	36,936	127	-	-	-	51,306	-	-	26,069	-	114,438	45,038
Rental Income	-	-	-	-	-	41,797	-	-	-	-	41,797	22,324
Parent Fees	-	-	-	-	304,447	-	-	-	-	-	304,447	177,675
Interest Income	571	-	-	-	989	-	-	-	-	-	1,560	1,565
Cost Reimbursements	2,404,899	-	-	-	-	-	-	-	-	(2,404,899)	-	-
Other Revenue	2,394	-	-	54,901	5,006	-	-	-	140	-	62,441	11,009
	<u>2,444,800</u>	<u>599,164</u>	<u>5,587,533</u>	<u>11,820,600</u>	<u>10,084,638</u>	<u>1,782,688</u>	<u>698,318</u>	<u>383,081</u>	<u>1,887,627</u>	<u>(2,404,899)</u>	<u>32,883,550</u>	<u>31,718,906</u>
<b>EXPENSES</b>												
Salaries and Wages	1,334,731	341,130	2,513,799	5,566,622	1,814,487	321,634	208,951	13,384	1,048,899	-	13,163,637	12,190,263
Employee Benefits	292,946	101,618	644,156	1,461,207	473,928	84,177	49,082	826	258,321	-	3,366,261	3,098,093
In-Kind Expenditures	-	-	609,577	796,113	-	57,325	-	-	68,979	-	1,531,994	2,391,340
Direct Assistance	-	78,608	-	-	6,059,550	815,192	56,822	-	25,947	-	7,036,119	7,631,945
Medical Expenses	2,029	240	1,933	4,180	813	1,007	414	-	300	-	10,916	5,140
Consultants and Contractual	185,072	10,721	38,638	171,571	10,502	17,792	270,226	338,610	31,292	-	1,074,424	513,777
Materials and Supplies	229,469	12,167	704,939	1,162,981	750,179	107,366	29,120	178	61,538	-	3,057,937	2,743,867
Travel and Training	6,318	4,239	58,908	115,489	14,637	8,176	1	-	975	-	208,743	263,026
Repairs and Maintenance	2,026	216	12,821	24,044	2,846	1,859	571	5	637	-	45,025	72,345
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	5,283	-	26,314	67,124	2,407	1,531	141	-	17,548	-	120,348	142,915
Rent	146,329	5,160	193,493	210,759	62,141	168,026	16,311	20,217	76,455	-	898,891	762,160
Occupancy	89,178	22,796	200,820	812,688	30,882	53,636	4,535	392	61,135	-	1,276,062	1,026,037
Insurance	31,183	65	3,026	4,359	86	16	-	-	2,828	-	41,563	36,625
Postage and Printing	8,894	556	3,696	18,864	9,101	1,109	4,955	244	4,852	-	52,271	48,484
Telephone	39,238	6,162	91,533	180,548	29,429	11,301	7,629	2,414	36,252	-	404,506	247,633
Rentals	11,721	600	25,461	62,992	19,467	4,640	6,942	106	8,524	-	140,453	124,020
Capital Purchases	-	11,433	9,739	195,517	9,596	-	-	-	40,819	-	267,104	177,697
Indirect Administration	-	-	414,165	903,243	777,954	123,167	34,004	6,619	145,747	(2,404,899)	-	-
Other Expenses	35,792	3,453	34,515	62,299	16,633	1,491	8,614	86	13,739	-	176,622	161,836
Depreciation	-	-	-	-	-	-	-	-	-	-	-	1,726
	<u>2,420,209</u>	<u>599,164</u>	<u>5,587,533</u>	<u>11,820,600</u>	<u>10,084,638</u>	<u>1,779,445</u>	<u>698,318</u>	<u>383,081</u>	<u>1,904,787</u>	<u>(2,404,899)</u>	<u>32,872,876</u>	<u>31,638,929</u>
<b>CHANGE IN NET ASSETS</b>	24,591	-	-	-	-	3,243	-	-	(17,160)	-	10,674	79,977
<b>ADJUSTMENTS TO NET ASSETS:</b>												
Net Additions to Restricted Net Assets	544,904	-	-	-	-	-	-	-	-	-	544,904	163,739
Net Adjustments for Financing	-	-	-	-	-	-	-	-	-	-	-	826
Deprec. and Deductions to Restr. Net Assets	(345,661)	-	-	-	-	-	-	-	-	-	(345,661)	(316,337)
Reclassification to Net Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS, Beginning of Year</b>	1,993,233	-	-	-	57,164	627	54,259	-	324,368	-	2,429,651	2,501,446
<b>NET ASSETS, End of Year</b>												
- Unrestricted	<u>\$ 2,217,067</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,164</u>	<u>\$ 3,870</u>	<u>\$ 54,259</u>	<u>\$ -</u>	<u>\$ 307,208</u>	<u>\$ -</u>	<u>\$ 2,639,568</u>	<u>\$ 2,429,651</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
COMMUNITY SERVICES BLOCK GRANT PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Community Service Block Grant (CSBG)		CSBG Discretionary	CSBG CARES	CSBG CARES Supplemental	Total
	20F-3023	21F - 4023	20F-3023	20F-3662	20F-3662	
	7/1/2020 - 12/31/2020	1/1/2021 - 6/30/2021	7/1/2020 - 5/31/2021	7/1/2020 - 6/30/2021	7/1/2020 - 6/30/2021	
<b>REVENUE</b>						
Grant Income - Federal	\$ 156,864	\$ 178,949	\$ 32,000	\$ 201,191	\$ 30,033	\$ 599,037
Donations	127	-	-	-	-	127
	<u>156,991</u>	<u>178,949</u>	<u>32,000</u>	<u>201,191</u>	<u>30,033</u>	<u>599,164</u>
<b>EXPENSES</b>						
Salaries and Wages	64,314	106,224	-	148,684	21,908	341,130
Employee Benefits	17,809	42,543	-	34,376	6,890	101,618
In-Kind Expenditures	-	-	-	-	-	-
Direct Assistance	46,608	-	32,000	-	-	78,608
Medical Expenses	-	120	-	120	-	240
Consultants and Contractual	1,526	9,195	-	-	-	10,721
Materials and Supplies	7,077	2,930	-	1,223	937	12,167
Travel and Training	300	2,366	-	1,275	298	4,239
Repairs and Maintenance	7	209	-	-	-	216
Interest	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-
Rent	687	3,602	-	871	-	5,160
Occupancy	15,980	6,618	-	198	-	22,796
Insurance	65	-	-	-	-	65
Postage and Printing	99	323	-	134	-	556
Telephone	2,021	2,319	-	1,822	-	6,162
Rentals	289	311	-	-	-	600
Purchases	-	-	-	11,433	-	11,433
Indirect Administration	-	-	-	-	-	-
Other Expenses	209	2,189	-	1,055	-	3,453
Depreciation	-	-	-	-	-	-
	<u>156,991</u>	<u>178,949</u>	<u>32,000</u>	<u>201,191</u>	<u>30,033</u>	<u>599,164</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
HEAD START PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Madera Head Start					Total All Funds
	CARES			COVID-19 ARP	COVID-19 CRRSA	
	09CH011519/01 7/1/20-5/31/21	09CH011519/02 6/1/21-6/30/21	09CH011519/01 7/1/20-5/31/21	09HE000306/01 6/1/21-6/30/21	09HE000306/01 6/1/21-6/30/21	
<b>REVENUE</b>						
Grant Income - Federal	\$ 4,310,282	\$ 202,470	\$ 239,903	\$ 225,301	\$ -	\$ 4,977,956
Grant Income - State	-	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-
In-Kind Contributions	565,332	44,245	-	-	-	609,577
Donations	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
	<u>4,875,614</u>	<u>246,715</u>	<u>239,903</u>	<u>225,301</u>	<u>-</u>	<u>5,587,533</u>
<b>EXPENSES</b>						
Salaries and Wages	2,182,559	67,022	101,679	162,539	-	2,513,799
Employee Benefits	560,548	24,840	14,798	43,970	-	644,156
In-Kind Expenditures	565,332	44,245	-	-	-	609,577
Direct Assistance	-	-	-	-	-	-
Medical Expenses	1,793	140	-	-	-	1,933
Consultants and Contractual	36,208	367	2,063	-	-	38,638
Materials and Supplies	587,779	17,602	99,558	-	-	704,939
Travel and Training	54,548	2,760	1,600	-	-	58,908
Repairs and Maintenance	11,355	1,466	-	-	-	12,821
Interest	-	-	-	-	-	-
Vehicle Expenses	22,997	3,317	-	-	-	26,314
Rent	170,686	22,807	-	-	-	193,493
Occupancy	183,622	16,868	330	-	-	200,820
Insurance	2,965	61	-	-	-	3,026
Postage and Printing	3,561	38	97	-	-	3,696
Telephone	65,195	26,338	-	-	-	91,533
Rentals	23,683	1,778	-	-	-	25,461
Capital Purchases	9,739	-	-	-	-	9,739
Indirect Administration	358,707	16,888	19,778	18,792	-	414,165
Other Expenses	34,337	178	-	-	-	34,515
Depreciation	-	-	-	-	-	-
	<u>4,875,614</u>	<u>246,715</u>	<u>239,903</u>	<u>225,301</u>	<u>-</u>	<u>5,587,533</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
MIGRANT PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Madera Migrant Head Start</u>						Subtotal Madera Migrant Page 1
			CARES		COVID-19 CRRSA	COVID-19 ARP	
	90CM9830/2 7/1/20 - 2/28/21	90CM9830/3 3/1/21 - 6/30/21	90CM9830/2 7/1/20 - 2/28/21	90CM9830/3 3/1/21 - 6/30/21	90HN000009/1 4/1/21 - 6/30/21	90HN000009/1 4/1/21 - 6/30/21	
<b>REVENUE</b>							
Grant Income - Federal	\$ 3,599,948	\$ 1,689,570	\$ 246,173	\$ 29,379	\$ -	\$ 7,004	\$ 5,572,074
Grant Income - State	-	-	-	-	-	-	-
In-Kind Contributions	373,096	93,110	-	-	-	-	466,206
Donations	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	54,901	-	-	-	-	54,901
	<u>3,973,044</u>	<u>1,837,581</u>	<u>246,173</u>	<u>29,379</u>	<u>-</u>	<u>7,004</u>	<u>6,093,181</u>
<b>EXPENSES</b>							
Salaries and Wages	1,855,770	932,410	110,967	-	-	5,630	2,904,777
Employee Benefits	510,261	275,946	16,608	-	-	790	803,605
In-Kind Expenditures	373,096	93,110	-	-	-	-	466,206
Direct Assistance	-	-	-	-	-	-	-
Medical Expenses	1,327	1,813	-	-	-	-	3,140
Consultants and Contractual	53,967	24,668	1,688	-	-	-	80,323
Materials and Supplies	372,839	152,254	87,642	25,184	-	-	637,919
Travel and Training	29,478	14,417	5,982	-	-	-	49,877
Repairs and Maintenance	4,914	2,832	-	-	-	-	7,746
Interest	-	-	-	-	-	-	-
Vehicle Expenses	17,386	11,975	-	-	-	-	29,361
Rent	75,378	46,919	-	-	-	-	122,297
Occupancy	154,018	82,998	-	1,744	-	-	238,760
Insurance	1,906	582	-	-	-	-	2,488
Postage and Printing	5,297	4,862	61	-	-	-	10,220
Telephone	68,188	38,125	2,692	-	-	-	109,005
Rentals	17,697	6,662	-	-	-	-	24,359
Capital Purchases	127,769	-	-	-	-	-	127,769
Indirect Administration	289,613	145,506	20,533	2,451	-	584	458,687
Other Expenses	14,140	2,502	-	-	-	-	16,642
Depreciation	-	-	-	-	-	-	-
	<u>3,973,044</u>	<u>1,837,581</u>	<u>246,173</u>	<u>29,379</u>	<u>-</u>	<u>7,004</u>	<u>6,093,181</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 EXPENSE**  
**MIGRANT PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Fresno Migrant Head Start			Fresno Early Head Start Child Care Partnership			Subtotal Madera Migrant Page 1	Total All Funds
	90CM9821/5 7/1/20 - 8/31/20	90CM009851/1 9/1/20 - 6/30/21	CARES 90CM009851/1 9/1/20 - 6/30/21	90HM000010/3 7/1/20 - 8/31/20	90HM000010/4 9/1/20 - 6/30/21	CARES 90HM000010/4 9/1/20 - 6/30/21		
<b>REVENUE</b>								
Grant Income - Federal	\$ 1,319,980	\$ 3,460,981	\$ 295,415	\$ 150,357	\$ 144,529	\$ 26,250	\$ 5,572,074	\$ 10,969,586
Grant Income - State	-	-	-	-	-	-	-	-
In-Kind Contributions	99,828	225,979	-	547	3,553	-	466,206	796,113
Donations	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	54,901	54,901
	<u>1,419,808</u>	<u>3,686,960</u>	<u>295,415</u>	<u>150,904</u>	<u>148,082</u>	<u>26,250</u>	<u>6,093,181</u>	<u>11,820,600</u>
<b>EXPENSES</b>								
Salaries and Wages	676,855	1,765,504	133,130	21,664	62,928	1,764	2,904,777	5,566,622
Employee Benefits	169,481	445,005	20,233	5,488	17,123	272	803,605	1,461,207
In-Kind Expenditures	99,828	225,979	-	547	3,553	-	466,206	796,113
Direct Assistance	-	-	-	-	-	-	-	-
Medical Expenses	-	1,040	-	-	-	-	3,140	4,180
Consultants and Contractual	4,110	28,977	-	18,766	39,395	-	80,323	171,571
Materials and Supplies	205,549	162,298	71,233	63,223	1,435	21,324	637,919	1,162,981
Travel and Training	5,312	50,788	2,400	363	6,049	700	49,877	115,489
Repairs and Maintenance	2,640	13,431	-	226	1	-	7,746	24,044
Interest	-	-	-	-	-	-	-	-
Vehicle Expenses	7,087	27,861	-	136	2,679	-	29,361	67,124
Rent	12,709	71,949	-	2,004	1,800	-	122,297	210,759
Occupancy	56,611	472,607	43,779	931	-	-	238,760	812,688
Insurance	496	1,150	-	25	200	-	2,488	4,359
Postage and Printing	459	7,251	-	774	160	-	10,220	18,864
Telephone	6,545	63,803	-	685	510	-	109,005	180,548
Rentals	8,294	29,986	-	240	113	-	24,359	62,992
Capital Purchases	42,882	-	-	24,866	-	-	127,769	195,517
Indirect Administration	106,523	288,680	24,640	10,468	12,055	2,190	458,687	903,243
Other Expenses	14,427	30,651	-	498	81	-	16,642	62,299
Depreciation	-	-	-	-	-	-	-	-
	<u>1,419,808</u>	<u>3,686,960</u>	<u>295,415</u>	<u>150,904</u>	<u>148,082</u>	<u>26,250</u>	<u>6,093,181</u>	<u>11,820,600</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 EXPENSE  
CHILD CARE PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2021**

	State Migrant Basic CMIG-0017	Stanislaus Start-Up/ Close-Down CMIG-0017	Stanislaus Specialized Services CMSS-0017	Stanislaus CSPP RHS Layered 1-ST-020-00	Fresno COE One-Time QRIS	Subtotal Child Care Programs Page 1
<b>REVENUE</b>						
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - State	758,381	132,509	132,330	761,724	-	1,784,944
Grant Income - Local Govt.	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-
Parent Fees	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
	<u>758,381</u>	<u>132,509</u>	<u>132,330</u>	<u>761,724</u>	<u>-</u>	<u>1,784,944</u>
<b>EXPENSES</b>						
Salaries and Wages	518,470	90,377	89,616	538,277	-	1,236,740
Employee Benefits	150,652	27,855	21,773	142,474	-	342,754
In-Kind Expenditures	-	-	-	-	-	-
Direct Assistance	-	-	-	-	-	-
Medical Expenses	-	-	-	-	-	-
Consultants and Contractual	2,886	-	-	150	-	3,036
Materials and Supplies	8,407	3,224	8,604	-	-	20,235
Travel and Training	-	-	-	16	-	16
Repairs and Maintenance	356	-	-	578	-	934
Interest	-	-	-	-	-	-
Vehicle Expenses	1,375	-	-	-	-	1,375
Rent	103	-	1,077	2,525	-	3,705
Occupancy	1,405	-	207	8,883	-	10,495
Insurance	-	-	-	70	-	70
Postage and Printing	-	-	-	-	-	-
Telephone	2,675	-	2	4,334	-	7,011
Rentals	-	-	-	741	-	741
Capital Purchases	9,596	-	-	-	-	9,596
Indirect Administration	62,456	11,053	11,038	63,535	-	148,082
Other Expenses	-	-	13	141	-	154
Depreciation	-	-	-	-	-	-
	<u>758,381</u>	<u>132,509</u>	<u>132,330</u>	<u>761,724</u>	<u>-</u>	<u>1,784,944</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSE**  
**CHILD CARE PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Resource and Referral Programs				Subtotal Child Care Programs Page 2
	Resource & Referral CRRP-0032	Child Care Initiative Project CCIP-0032	CCDF Health and Safety CHST-0032	CSCP One-Time Cleaning Supplies	
<b>REVENUE</b>					
Grant Income - Federal	\$ 28,196	\$ 26,000	\$ 4,702	\$ -	\$ 58,898
Grant Income - State	168,512	2,503	-	37,706	208,721
Grant Income - Local Govt.	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-
Donations	-	-	-	-	-
Parent Fees	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	5,006	-	-	5,006
	<u>196,708</u>	<u>33,509</u>	<u>4,702</u>	<u>37,706</u>	<u>272,625</u>
<b>EXPENSES</b>					
Salaries and Wages	98,216	16,461	-	-	114,677
Employee Benefits	21,528	3,414	-	-	24,942
In-Kind Expenditures	-	-	-	-	-
Direct Assistance	-	-	-	-	-
Medical Expenses	120	-	-	-	120
Consultants and Contractual	4,847	-	-	-	4,847
Materials and Supplies	11,281	4,397	120	34,561	50,359
Travel and Training	1,265	5,086	-	-	6,351
Repairs and Maintenance	-	-	-	-	-
Interest	-	-	-	-	-
Vehicle Expenses	1,535	-	-	-	1,535
Rent	21,741	762	-	-	22,503
Occupancy	4,774	160	-	-	4,934
Insurance	16	-	-	-	16
Postage and Printing	1,347	-	-	-	1,347
Telephone	5,491	406	-	-	5,897
Rentals	1,153	-	-	-	1,153
Capital Purchases	-	-	-	-	-
Indirect Administration	16,407	2,795	392	3,145	22,739
Other Expenses	6,987	28	4,190	-	11,205
Depreciation	-	-	-	-	-
	<u>196,708</u>	<u>33,509</u>	<u>4,702</u>	<u>37,706</u>	<u>272,625</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 EXPENSE  
CHILD CARE PROGRAMS – PAGE 3  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Alternative Payment Programs</u>									
	Alternative Payment CAPP-0034	Alternative Payment Stage 2 C2AP-0031	Alternative Payment Stage 3 C3AP-0030	Emergency Child Care Bridge Program for Foster Children 11623-20	Alternative Payment One-Time Provider Stipends	Alternative Payment CRRSA One-Time 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
<b>REVENUE</b>										
Grant Income - Federal	\$ 2,536,060	\$ 169,840	\$ 760,218	\$ -	\$ -	\$ 431,629	\$ 154,075	\$ -	\$ 58,898	\$ 4,110,720
Grant Income - State	920,113	1,952,643	473,287	209,413	114,355	-	-	1,784,944	208,721	5,663,476
Grant Income - Local Govt.	-	-	-	-	-	-	-	-	-	-
Grant and Contract Income - Other Donations	-	-	-	-	-	-	-	-	-	-
Parent Fees	211,124	29,370	63,953	-	-	-	-	-	-	304,447
Interest Income	645	188	156	-	-	-	-	-	-	989
Other Revenue	-	-	-	-	-	-	-	-	5,006	5,006
	<u>3,667,942</u>	<u>2,152,041</u>	<u>1,297,614</u>	<u>209,413</u>	<u>114,355</u>	<u>431,629</u>	<u>154,075</u>	<u>1,784,944</u>	<u>272,625</u>	<u>10,084,638</u>
<b>EXPENSES</b>										
Salaries and Wages	212,066	125,046	77,979	47,720	-	-	259	1,236,740	114,677	1,814,487
Employee Benefits	47,026	28,671	17,729	12,653	-	-	153	342,754	24,942	473,928
In-Kind Expenditures	-	-	-	-	-	-	-	-	-	-
Direct Assistance	3,059,599	1,779,407	1,080,832	139,712	-	-	-	-	-	6,059,550
Medical Expenses	693	-	-	-	-	-	-	-	120	813
Consultants and Contractual	1,365	959	295	-	-	-	-	3,036	4,847	10,502
Materials and Supplies	16,476	7,199	4,237	2,582	108,909	411,075	129,107	20,235	50,359	750,179
Travel and Training	1,737	1,392	611	4,530	-	-	-	16	6,351	14,637
Repairs and Maintenance	-	-	-	-	-	-	1,912	934	-	2,846
Interest	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	215	211	10	-	-	-	(939)	1,375	1,535	2,407
Rent	16,525	13,292	6,116	-	-	-	-	3,705	22,503	62,141
Occupancy	8,982	4,526	1,945	-	-	-	-	10,495	4,934	30,882
Insurance	-	-	-	-	-	-	-	70	16	86
Postage and Printing	3,434	3,265	959	96	-	-	-	-	1,347	9,101
Telephone	6,060	6,397	2,288	1,776	-	-	-	7,011	5,897	29,429
Rentals	2,923	2,670	903	333	-	-	10,744	741	1,153	19,467
Capital Purchases	-	-	-	-	-	-	-	9,596	-	9,596
Indirect Administration	288,332	177,051	102,899	-	5,446	20,554	12,851	148,082	22,739	777,954
Other Expenses	2,509	1,955	811	11	-	-	(12)	154	11,205	16,633
Depreciation	-	-	-	-	-	-	-	-	-	-
	<u>3,667,942</u>	<u>2,152,041</u>	<u>1,297,614</u>	<u>209,413</u>	<u>114,355</u>	<u>431,629</u>	<u>154,075</u>	<u>1,784,944</u>	<u>272,625</u>	<u>10,084,638</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>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2021**

	Dept. of Housing and Urban Develop. Shunammite Place		FEMA	Rental Assistance	Madera Co. Behavioral Health Programs	CA Water Tank Continuation	CA Drinking Water Assistance WRCB	Other Housing Foundation Programs	Subtotal Emerg. Food and Shelter Page 1
	CA0772L9T141810	CA0772L9T141911		Madera Co. and CA LISC					
	7/1/20 - 10/31/20	11/1/20 - 6/30/21							
<b>REVENUE</b>									
Grant Income - Federal	\$ 112,892	\$ 323,351	\$ 230	\$ 4,814	\$ -	\$ -	\$ -	\$ -	\$ 441,287
Grant Income - State	-	-	-	-	13,485	20,603	37,872	-	71,960
Grant Income - Local Govt.	-	-	-	-	-	-	-	68,245	68,245
Grant and Contract Income - Other	-	-	-	-	-	-	-	-	-
In-Kind Contributions	47,063	10,262	-	-	-	-	-	-	57,325
Donations	-	-	-	-	-	-	-	51,306	51,306
Rental Income	11,107	28,012	-	-	-	-	-	-	39,119
Interest Income	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
	<u>171,062</u>	<u>361,625</u>	<u>230</u>	<u>4,814</u>	<u>13,485</u>	<u>20,603</u>	<u>37,872</u>	<u>119,551</u>	<u>729,242</u>
<b>EXPENSES</b>									
Salaries and Wages	37,105	103,637	185	2,992	2,386	527	1,212	-	148,044
Employee Benefits	8,233	28,276	37	664	702	95	294	-	38,301
In-Kind Expenditures	47,063	10,262	-	-	-	-	-	-	57,325
Direct Assistance	941	1,119	-	-	-	19,739	35,845	105,266	162,910
Medical Expenses	566	-	-	-	-	-	-	-	566
Consultants and Contractual	3,447	10,464	-	-	-	-	-	-	13,911
Materials and Supplies	21,172	50,082	1	-	1,498	6	33	1,026	73,818
Travel and Training	22	282	-	-	115	-	31	12	462
Repairs and Maintenance	-	669	-	13	-	-	-	-	682
Interest	-	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	14	-	-	-	40	54
Rent	39,571	108,738	-	182	99	-	65	-	148,655
Occupancy	3,580	24,184	-	33	7,364	-	11	-	35,172
Insurance	-	16	-	-	-	-	-	-	16
Postage and Printing	5	149	7	-	81	156	82	-	480
Telephone	1,506	3,567	-	45	47	6	36	-	5,207
Rentals	816	519	-	457	66	2	59	-	1,919
Capital Purchases	-	-	-	-	-	-	-	-	-
Indirect Administration	7,001	18,923	-	389	1,125	72	169	9,599	37,278
Other Expenses	34	738	-	25	2	-	35	365	1,199
Depreciation	-	-	-	-	-	-	-	-	-
	<u>171,062</u>	<u>361,625</u>	<u>230</u>	<u>4,814</u>	<u>13,485</u>	<u>20,603</u>	<u>37,872</u>	<u>116,308</u>	<u>725,999</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,243</u>	<u>\$ 3,243</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 2  
FOR THE YEAR ENDED JUNE 30, 2021**

	FEMA CARES	Homeless Housing Assistance and Prevention (HHAP) Madera County 11681-20	Project Roomkey Rehousing Strategy Funding Madera County 11871-21	CDBG CARES City of Madera	Emergency Solutions Grants Fresno County	Homeless Outreach AB109 Madera County	Subtotal Emerg. Food and Shelter Page 2
<b>REVENUE</b>							
Grant Income - Federal	\$ 23,731	\$ -	\$ -	\$ 84,765	\$ 157,459	\$ -	\$ 265,955
Grant Income - State	-	284,170	45,178	-	-	231,000	560,348
Grant Income - Local Govt.	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Rental Income	-	-	-	-	2,678	-	2,678
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>23,731</u>	<u>284,170</u>	<u>45,178</u>	<u>84,765</u>	<u>160,137</u>	<u>231,000</u>	<u>828,981</u>
<b>EXPENSES</b>							
Salaries and Wages	1,748	15,970	-	11,016	18,760	102,060	149,554
Employee Benefits	343	3,659	-	2,793	4,363	27,317	38,475
In-Kind Expenditures	-	-	-	-	-	-	-
Direct Assistance	21,609	239,357	41,410	62,888	112,423	292	477,979
Medical Expenses	-	-	-	-	-	441	441
Consultants and Contractual	-	-	-	-	1,050	2,831	3,881
Materials and Supplies	1	143	-	7	6,802	26,595	33,548
Travel and Training	-	-	-	-	922	6,792	7,714
Repairs and Maintenance	-	-	-	-	-	1,177	1,177
Interest	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	1,477	1,477
Rent	-	776	-	585	15	17,995	19,371
Occupancy	-	110	-	82	2,302	15,970	18,464
Insurance	-	-	-	-	-	-	-
Postage and Printing	20	-	-	10	-	599	629
Telephone	-	331	-	267	4	5,492	6,094
Rentals	10	121	-	47	-	2,541	2,719
Capital Purchases	-	-	-	-	-	-	-
Indirect Administration	-	23,703	3,768	7,070	13,357	19,268	67,166
Other Expenses	-	-	-	-	139	153	292
Depreciation	-	-	-	-	-	-	-
	<u>23,731</u>	<u>284,170</u>	<u>45,178</u>	<u>84,765</u>	<u>160,137</u>	<u>231,000</u>	<u>828,981</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 EXPENSE  
EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 3  
FOR THE YEAR ENDED JUNE 30, 2021**

	PATH Services Behavioral Health Madera County 11334-20-PATH	CARES Act Relief Fund Madera County 11735-20	FMCOC HEAP Fresno Co. M040000020948	Subtotal Emerg. Food and Shelter Page 1	Subtotal Emerg. Food and Shelter Page 2	Total All Emerg. Food and Shelter Funds
<b>REVENUE</b>						
Grant Income - Federal	\$ 39,138	\$ 35,327	\$ -	\$ 441,287	\$ 265,955	\$ 781,707
Grant Income - State	-	-	150,000	71,960	560,348	782,308
Grant Income - Local Govt.	-	-	-	68,245	-	68,245
Grant and Contract Income - Other	-	-	-	-	-	-
In-Kind Contributions	-	-	-	57,325	-	57,325
Donations	-	-	-	51,306	-	51,306
Rental Income	-	-	-	39,119	2,678	41,797
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
	<u>39,138</u>	<u>35,327</u>	<u>150,000</u>	<u>729,242</u>	<u>828,981</u>	<u>1,782,688</u>
<b>EXPENSES</b>						
Salaries and Wages	24,036	-	-	148,044	149,554	321,634
Employee Benefits	7,401	-	-	38,301	38,475	84,177
In-Kind Expenditures	-	-	-	57,325	-	57,325
Direct Assistance	4,434	32,380	137,489	162,910	477,979	815,192
Medical Expenses	-	-	-	566	441	1,007
Consultants and Contractual	-	-	-	13,911	3,881	17,792
Materials and Supplies	-	-	-	73,818	33,548	107,366
Travel and Training	-	-	-	462	7,714	8,176
Repairs and Maintenance	-	-	-	682	1,177	1,859
Interest	-	-	-	-	-	-
Vehicle Expenses	-	-	-	54	1,477	1,531
Rent	-	-	-	148,655	19,371	168,026
Occupancy	-	-	-	35,172	18,464	53,636
Insurance	-	-	-	16	-	16
Postage and Printing	-	-	-	480	629	1,109
Telephone	-	-	-	5,207	6,094	11,301
Rentals	2	-	-	1,919	2,719	4,640
Capital Purchases	-	-	-	-	-	-
Indirect Administration	3,265	2,947	12,511	37,278	67,166	123,167
Other Expenses	-	-	-	1,199	292	1,491
Depreciation	-	-	-	-	-	-
	<u>39,138</u>	<u>35,327</u>	<u>150,000</u>	<u>725,999</u>	<u>828,981</u>	<u>1,779,445</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,243</u>	<u>\$ -</u>	<u>\$ 3,243</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
ENERGY PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2021**

Department of Community Services and Development

	LIHEAP 20B-2019	LIHEAP 21B-5019	LIHEAP CARES 20U-2568	Disbursement Assistance Program (DAP) 20D-1019	Solar DAP PV Installation Fresno EOC	Community Based Outreach Program PG&E	Total
<b>REVENUE</b>							
Grant Income - Federal	\$ 350,373	\$ 171,500	\$ 127,704	\$ -	\$ 48,624	\$ -	\$ 698,201
Grant Income - State	-	-	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	-	-	117	117
Parent Fees	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>350,373</u>	<u>171,500</u>	<u>127,704</u>	<u>-</u>	<u>48,624</u>	<u>117</u>	<u>698,318</u>
<b>EXPENSES</b>							
Salaries and Wages	79,281	80,926	48,744	-	-	-	208,951
Employee Benefits	17,829	20,687	10,566	-	-	-	49,082
In-Kind Expenditures	-	-	-	-	-	-	-
Direct Assistance	12,906	8,385	35,531	-	-	-	56,822
Medical Expenses	-	256	158	-	-	-	414
Consultants and Contractual	210,226	8,976	2,400	-	48,624	-	270,226
Materials and Supplies	4,712	13,962	10,343	-	-	103	29,120
Travel and Training	-	-	1	-	-	-	1
Repairs and Maintenance	-	571	-	-	-	-	571
Interest	-	-	-	-	-	-	-
Vehicle Expenses	24	81	22	-	-	14	141
Rent	4,500	9,233	2,578	-	-	-	16,311
Occupancy	1,291	1,933	1,311	-	-	-	4,535
Insurance	-	-	-	-	-	-	-
Postage and Printing	461	3,792	702	-	-	-	4,955
Telephone	2,666	3,478	1,485	-	-	-	7,629
Rentals	424	4,175	2,343	-	-	-	6,942
Capital Purchases	-	-	-	-	-	-	-
Indirect Administration	10,825	13,606	9,573	-	-	-	34,004
Other Expenses	5,228	1,439	1,947	-	-	-	8,614
Depreciation	-	-	-	-	-	-	-
	<u>350,373</u>	<u>171,500</u>	<u>127,704</u>	<u>-</u>	<u>48,624</u>	<u>117</u>	<u>698,318</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</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 EXPENSE  
SENIOR PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2021**

	County of Madera		Total
	Senior Meals 20-1455	Senior Meals CARES Act 11703-20	
<b>REVENUE</b>			
Grant Income - Federal	\$ -	\$ 350,000	\$ 350,000
Grant Income - State	-	-	-
Grant Income - Local Govt.	33,081	-	33,081
Grant and Contract Income - Other	-	-	-
In-Kind Contributions	-	-	-
Donations	-	-	-
Parent Fees	-	-	-
Interest Income	-	-	-
Other Revenue	-	-	-
	<u>33,081</u>	<u>350,000</u>	<u>383,081</u>
<b>EXPENSES</b>			
Salaries and Wages	1,098	12,286	13,384
Employee Benefits	(1,497)	2,323	826
In-Kind Expenditures	-	-	-
Direct Assistance	-	-	-
Medical Expenses	-	-	-
Consultants and Contractual	9,884	328,726	338,610
Materials and Supplies	167	11	178
Travel and Training	-	-	-
Repairs and Maintenance	3	2	5
Interest	-	-	-
Vehicle Expenses	-	-	-
Rent	17,513	2,704	20,217
Occupancy	392	-	392
Insurance	-	-	-
Postage and Printing	244	-	244
Telephone	2,414	-	2,414
Rentals	18	88	106
Purchases	-	-	-
Indirect Administration	2,759	3,860	6,619
Other Expenses	86	-	86
Depreciation	-	-	-
	<u>33,081</u>	<u>350,000</u>	<u>383,081</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 EXPENSE  
OTHER PROGRAMS – PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2021**

	Community Services Programs	City of Madera CDBG	San Joaquin Valley Health Census 2020 Outreach	Volunteer Income Tax Assistance & CA EITC Outreach	Subtotal Other Programs Page 1
<b>REVENUE</b>					
Grant Income - Federal	\$ -	\$ 14,615	\$ -	\$ -	\$ 14,615
Grant Income - State	-	-	-	-	-
Grant Income - Local Govt.	-	-	-	-	-
Grant and Contract Income - Other	-	-	-	9,515	9,515
In-Kind Contributions	-	-	-	-	-
Donations	-	-	13,695	-	13,695
Rental Income	-	-	-	-	-
Other Revenue	140	-	-	-	140
	<u>140</u>	<u>14,615</u>	<u>13,695</u>	<u>9,515</u>	<u>37,965</u>
<b>EXPENSES</b>					
Salaries and Wages	-	9,567	4,907	186	14,660
Employee Benefits	-	2,801	1,104	68	3,973
In-Kind Expenditures	-	-	-	-	-
Direct Assistance	-	-	-	-	-
Medical Expenses	-	-	-	-	-
Consultants and Contractual	-	-	3,068	7,425	10,493
Materials and Supplies	345	-	67	1,003	1,415
Travel and Training	-	-	-	-	-
Repairs and Maintenance	-	6	-	-	6
Interest	-	-	-	-	-
Vehicle Expenses	-	-	15	-	15
Rent	-	247	-	-	247
Occupancy	-	41	-	-	41
Insurance	-	-	-	-	-
Postage and Printing	-	-	-	-	-
Telephone	-	67	-	-	67
Rentals	-	17	10	39	66
Capital Purchases	-	-	-	-	-
Indirect Administration	-	1,219	1,142	794	3,155
Other Expenses	63	650	3,382	-	4,095
Depreciation	-	-	-	-	-
	<u>408</u>	<u>14,615</u>	<u>13,695</u>	<u>9,515</u>	<u>38,233</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ (268)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (268)</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
OTHER PROGRAMS – PAGE 2  
FOR THE YEAR ENDED JUNE 30, 2021**

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy and Outreach	Cal-OES Comprehensive Domestic Violence Serv	Cal-OES Transitional Housing	Other Programs	Subtotal Other Programs Page 2
<b>REVENUE</b>							
Grant Income - Federal	\$ 295,730	\$ 347,545	\$ 161,816	\$ 330,018	\$ 115,732	\$ -	\$ 1,250,841
Grant Income - State	15,620	32,387	-	243,786	-	-	291,793
Grant Income - Local Govt.	-	-	-	-	-	35,202	35,202
Grant and Contract Income - Other	-	-	-	-	-	-	-
In-Kind Contributions	14,645	14,021	6,148	28,190	5,975	-	68,979
Donations	-	-	-	-	-	12,360	12,360
Rental Income	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
	<u>325,995</u>	<u>393,953</u>	<u>167,964</u>	<u>601,994</u>	<u>121,707</u>	<u>47,562</u>	<u>1,659,175</u>
<b>EXPENSES</b>							
Salaries and Wages	195,485	220,047	97,510	359,813	55,530	11,801	940,186
Employee Benefits	48,888	52,950	24,023	81,322	20,422	312	227,917
In-Kind Expenditures	14,645	14,021	6,148	28,190	5,975	-	68,979
Direct Assistance	75	2,601	-	10,202	6,181	2,282	21,341
Medical Expenses	180	-	-	120	-	-	300
Consultants and Contractual	4,354	3,020	1,637	5,236	149	3,150	17,546
Materials and Supplies	6,092	6,316	8,901	8,476	1,512	6,497	37,794
Travel and Training	-	450	525	-	-	-	975
Repairs and Maintenance	-	-	-	165	-	-	165
Interest	-	-	-	-	-	-	-
Vehicle Expenses	493	9,344	2,240	4,734	722	-	17,533
Rent	13,003	18,422	3,832	13,654	19,497	-	68,408
Occupancy	3,802	7,469	1,356	30,225	744	16,096	59,692
Insurance	691	621	278	1,028	210	-	2,828
Postage and Printing	341	1,172	329	364	-	-	2,206
Telephone	5,983	6,051	4,471	10,036	91	-	26,632
Rentals	1,907	1,334	1,104	1,420	117	-	5,882
Capital Purchases	-	21,000	-	-	-	19,819	40,819
Indirect Administration	28,066	27,684	13,415	44,020	9,789	3,661	126,635
Other Expenses	1,990	1,451	2,195	2,989	768	3	9,396
Depreciation	-	-	-	-	-	-	-
	<u>325,995</u>	<u>393,953</u>	<u>167,964</u>	<u>601,994</u>	<u>121,707</u>	<u>63,621</u>	<u>1,675,234</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,059)</u>	<u>\$ (16,059)</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
OTHER PROGRAMS – PAGE 3  
FOR THE YEAR ENDED JUNE 30, 2021**

	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	\$ -	\$ -	\$ -	\$ 14,615	\$ 1,250,841	\$ 1,265,456
Grant Income - State	5,085	-	-	-	291,793	296,878
Grant Income - Local Govt.	-	185,388	-	-	35,202	220,590
Grant and Contract Income - Other	-	-	-	9,515	-	9,515
In-Kind Contributions	-	-	-	-	68,979	68,979
Donations	-	-	14	13,695	12,360	26,069
Rental Income	-	-	-	-	-	-
Other Revenue	-	-	-	140	-	140
	<u>5,085</u>	<u>185,388</u>	<u>14</u>	<u>37,965</u>	<u>1,659,175</u>	<u>1,887,627</u>
<b>EXPENSES</b>						
Salaries and Wages	-	94,053	-	14,660	940,186	1,048,899
Employee Benefits	-	26,431	-	3,973	227,917	258,321
In-Kind Expenditures	-	-	-	-	68,979	68,979
Direct Assistance	4,606	-	-	-	21,341	25,947
Medical Expenses	-	-	-	-	300	300
Consultants and Contractual	-	2,655	598	10,493	17,546	31,292
Materials and Supplies	-	22,150	179	1,415	37,794	61,538
Travel and Training	-	-	-	-	975	975
Repairs and Maintenance	-	466	-	6	165	637
Interest	-	-	-	-	-	-
Vehicle Expenses	-	-	-	15	17,533	17,548
Rent	-	7,800	-	247	68,408	76,455
Occupancy	-	1,402	-	41	59,692	61,135
Insurance	-	-	-	-	2,828	2,828
Postage and Printing	-	2,646	-	-	2,206	4,852
Telephone	-	9,553	-	67	26,632	36,252
Rentals	-	2,576	-	66	5,882	8,524
Capital Purchases	-	-	-	-	40,819	40,819
Indirect Administration	424	15,463	70	3,155	126,635	145,747
Other Expenses	55	193	-	4,095	9,396	13,739
Depreciation	-	-	-	-	-	-
	<u>5,085</u>	<u>185,388</u>	<u>847</u>	<u>38,233</u>	<u>1,675,234</u>	<u>1,904,787</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (833)</u>	<u>\$ (268)</u>	<u>\$ (16,059)</u>	<u>\$ (17,160)</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: WEATHERIZATION  
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	20D-1019				Reported Costs	Budget Through 12/31/2021	Budget vs. Actual Variance
	Actual			Total Audited Costs			
	10/1/2019 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 12/31/2021				
<b>REVENUE</b>							
Grants Income Federal	\$ 9,085	\$ -	\$ -	\$ 9,085	\$ 9,085	\$ 9,085	\$ -
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>9,085</b>	<b>-</b>	<b>-</b>	<b>9,085</b>	<b>9,085</b>	<b>9,085</b>	<b>-</b>
<b>EXPENSE</b>							
Weatherization Program Support Costs							
Intake	-	-	-	-	-	-	-
Outreach	-	-	-	-	-	-	-
Training and Technical Assistance	-	-	-	-	-	-	-
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
<b>Total Weatherization Program Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Weatherization Program Activities and Program Costs	9,085	-	-	9,085	9,085	9,085	-
<b>Total Weatherization Program Activities and Program Costs</b>	<b>9,085</b>	<b>-</b>	<b>-</b>	<b>9,085</b>	<b>9,085</b>	<b>9,085</b>	<b>-</b>
<b>Total Expenses</b>	<b>9,085</b>	<b>-</b>	<b>-</b>	<b>9,085</b>	<b>9,085</b>	<b>9,085</b>	<b>-</b>
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSE**  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
**LIHEAP: ECIP / ASSURANCE 16 / HEAP**  
**FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	20D-1019						
	Actual			Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	10/1/2019 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 12/31/2021			10/1/2019 Through 12/31/2021	
<b>REVENUE</b>							
Grants Income Federal	\$ 12,854	\$ -	\$ -	\$ 12,854	\$ 12,854	\$ 12,854	\$ -
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>12,854</b>	<b>-</b>	<b>-</b>	<b>12,854</b>	<b>12,854</b>	<b>12,854</b>	<b>-</b>
<b>EXPENSE</b>							
Assurance 16 Costs							
Assurance 16 Activities	1,662	-	-	1,662	1,662	1,662	-
Administrative Costs							
Administrative Costs	151	-	-	151	151	151	-
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
<b>Total Administrative Costs</b>	<b>151</b>	<b>-</b>	<b>-</b>	<b>151</b>	<b>151</b>	<b>151</b>	<b>-</b>
Program Support Costs (ECIP and HEAP)							
Intake	-	-	-	-	-	-	-
Outreach	-	-	-	-	-	-	-
Training and Technical Assistance	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-	-
Automation Supplemental	-	-	-	-	-	-	-
<b>Total Program Support Costs (ECIP and HEAP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Program Services Costs							
ECIP Emergency Heating and Cooling Services (EHCS)	-	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP and HEAP WPO)	11,041	-	-	11,041	11,041	11,041	-
General Operating Costs	-	-	-	-	-	-	-
<b>Total Program Services Costs</b>	<b>11,041</b>	<b>-</b>	<b>-</b>	<b>11,041</b>	<b>11,041</b>	<b>11,041</b>	<b>-</b>
<b>Total Expenses</b>	<b>12,854</b>	<b>-</b>	<b>-</b>	<b>12,854</b>	<b>12,854</b>	<b>12,854</b>	<b>-</b>
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: WEATHERIZATION  
FOR THE PERIOD OCTOBER 1, 2019 THROUGH MARCH 31, 2022**

	Actual			20B-2019		Budget 10/1/2019 Through 3/31/2022	Budget vs. Actual Variance
	10/1/2019 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 3/31/2022	Total Audited Costs	Reported Costs		
<b>REVENUE</b>							
Grants Income Federal	\$ 122,978	\$ 209,673	\$ -	\$ 332,651	\$ 332,651	\$ 395,178	\$ 62,527
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>122,978</b>	<b>209,673</b>	<b>-</b>	<b>332,651</b>	<b>332,651</b>	<b>395,178</b>	<b>62,527</b>
<b>EXPENSE</b>							
Weatherization Program Support Costs							
Intake	17,659	13,955	-	31,614	31,614	31,614	-
Outreach	11,785	7,974	-	19,759	19,759	19,759	-
Training and Technical Assistance	-	13,442	-	13,442	13,442	19,759	6,317
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
<b>Total Weatherization Program Costs</b>	<b>29,444</b>	<b>35,371</b>	<b>-</b>	<b>64,815</b>	<b>64,815</b>	<b>71,132</b>	<b>6,317</b>
Weatherization Program Activities and Program Costs	93,534	174,302	-	267,836	267,836	324,046	56,210
<b>Total Weatherization Program Activities and Program Costs</b>	<b>93,534</b>	<b>174,302</b>	<b>-</b>	<b>267,836</b>	<b>267,836</b>	<b>324,046</b>	<b>56,210</b>
<b>Total Expenses</b>	<b>122,978</b>	<b>209,673</b>	<b>-</b>	<b>332,651</b>	<b>332,651</b>	<b>395,178</b>	<b>62,527</b>
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: ECIP / ASSURANCE 16 / HEAP  
FOR THE PERIOD OCTOBER 1, 2019 THROUGH MARCH 31, 2022**

	20B-2019						
	Actual			Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	10/1/2019 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 3/31/2022			10/1/2019 Through 3/31/2022	
<b>REVENUE</b>							
Grants Income Federal	\$ 214,855	\$ 140,700	\$ -	\$ 355,555	\$ 355,555	\$ 359,121	\$ 3,566
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>214,855</b>	<b>140,700</b>	<b>-</b>	<b>355,555</b>	<b>355,555</b>	<b>359,121</b>	<b>3,566</b>
<b>EXPENSE</b>							
Assurance 16 Costs							
Assurance 16 Activities	47,606	32,011	-	79,617	79,617	79,617	-
Administrative Costs							
Administrative Costs	45,065	30,987	-	76,052	76,052	79,617	3,565
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	45,065	30,987	-	76,052	76,052	79,617	3,565
Program Support Costs (ECIP and HEAP)							
Intake	45,160	30,987	-	76,147	76,147	76,147	-
Outreach	27,717	19,875	-	47,592	47,592	47,592	-
Training and Technical Assistance	1,868	-	-	1,868	1,868	3,337	1,469
Out of State Travel	-	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-	-
Automation Supplemental	-	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	74,745	50,862	-	125,607	125,607	127,076	1,469
Program Services Costs							
ECIP Emergency Heating and Cooling Services (EHCS)	10,062	-	-	10,062	10,062	10,000	(62)
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP and HEAP WPO)	6,284	12,906	-	19,190	19,190	19,000	(190)
General Operating Costs	31,093	13,934	-	45,027	45,027	43,811	(1,216)
Total Program Services Costs	47,439	26,840	-	74,279	74,279	72,811	(1,468)
Total Expenses	214,855	140,700	-	355,555	355,555	359,121	3,566
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: WEATHERIZATION  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH JUNE 30, 2022**

	21B-5019					
	11/1/2020 Through 6/30/2021	Actual 7/1/2021 Through 6/30/2022	Total Audited Costs	Reported Costs	Budget 11/1/2020 Through 6/30/2022	Budget vs. Actual Variance
<b>REVENUE</b>						
Grants Income Federal	\$ 34,668	\$ -	\$ 34,668	\$ 34,668	\$ 358,841	\$ 324,173
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>34,668</b>	<b>-</b>	<b>34,668</b>	<b>34,668</b>	<b>358,841</b>	<b>324,173</b>
<b>EXPENSE</b>						
Weatherization Program Support Costs						
Intake	16,284	-	16,284	16,284	28,707	12,423
Outreach	9,408	-	9,408	9,408	17,942	8,534
Training and Technical Assistance	-	-	-	-	17,942	17,942
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-
Total Weatherization Program Costs	<u>25,692</u>	<u>-</u>	<u>25,692</u>	<u>25,692</u>	<u>64,591</u>	<u>38,899</u>
Weatherization Program Activities and Program Costs	<u>8,976</u>	<u>-</u>	<u>8,976</u>	<u>8,976</u>	<u>294,250</u>	<u>285,274</u>
Total Weatherization Program Activities and Program Costs	<u>8,976</u>	<u>-</u>	<u>8,976</u>	<u>8,976</u>	<u>294,250</u>	<u>285,274</u>
Total Expenses	<u>34,668</u>	<u>-</u>	<u>34,668</u>	<u>34,668</u>	<u>358,841</u>	<u>324,173</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: ECIP / ASSURANCE 16 / HEAP  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH JUNE 30, 2022**

	21B-5019					
	Actual			Reported Costs	Budget	
	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	Total Audited Costs		11/1/2020 Through 6/30/2022	Budget vs. Actual Variance
<b>REVENUE</b>						
Grants Income Federal	\$ 136,832	\$ -	\$ 136,832	\$ 136,832	\$ 326,059	\$ 189,227
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>136,832</b>	<b>-</b>	<b>136,832</b>	<b>136,832</b>	<b>326,059</b>	<b>189,227</b>
<b>EXPENSE</b>						
Assurance 16 Costs						
Assurance 16 Activities	21,780	-	21,780	21,780	72,216	50,436
Administrative Costs						
Administrative Costs	25,424	-	25,424	25,424	72,216	46,792
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total Administrative Costs</b>	<b>25,424</b>	<b>-</b>	<b>25,424</b>	<b>25,424</b>	<b>72,216</b>	<b>46,792</b>
Program Support Costs (ECIP and HEAP)						
Intake	33,895	-	33,895	33,895	69,191	35,296
Outreach	20,122	-	20,122	20,122	43,244	23,122
Training and Technical Assistance	-	-	-	-	2,808	2,808
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs (ECIP and HEAP)</b>	<b>54,017</b>	<b>-</b>	<b>54,017</b>	<b>54,017</b>	<b>115,243</b>	<b>61,226</b>
Program Services Costs						
ECIP Emergency Heating and Cooling Services (EHCS)	-	-	-	-	16,000	16,000
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP and HEAP WPO)	8,386	-	8,386	8,386	8,000	(386)
General Operating Costs	27,225	-	27,225	27,225	42,384	15,159
<b>Total Program Services Costs</b>	<b>35,611</b>	<b>-</b>	<b>35,611</b>	<b>35,611</b>	<b>66,384</b>	<b>30,773</b>
Business Continuation Plan Costs	-	-	-	-	-	-
<b>Total Expenses</b>	<b>136,832</b>	<b>-</b>	<b>136,832</b>	<b>136,832</b>	<b>326,059</b>	<b>189,227</b>
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
LIHEAP: ECIP / ASSURANCE 16 / HEAP  
FOR THE PERIOD JULY 1, 2020 THROUGH SEPTEMBER 30, 2021**

	20U-2568					
	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	7/1/2020 Through 6/30/2021	7/1/2021 Through 9/30/2021			11/1/2020 Through 9/30/2021	
<b>REVENUE</b>						
Grants Income Federal	\$ 127,704	\$ -	\$ 127,704	\$ 127,704	\$ 130,591	\$ 2,887
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>127,704</b>	<b>-</b>	<b>127,704</b>	<b>127,704</b>	<b>130,591</b>	<b>2,887</b>
<b>EXPENSE</b>						
Assurance 16 Costs						
Assurance 16 Activities	19,943	-	19,943	19,943	19,943	-
Administrative Costs						
Administrative Costs	16,479	-	16,479	16,479	16,681	202
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Administrative Costs	16,479	-	16,479	16,479	16,681	202
Program Support Costs (ECIP and HEAP)						
Intake	24,226	-	24,226	24,226	24,226	-
Outreach	15,141	-	15,141	15,141	15,141	-
Training and Technical Assistance	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
Automation Supplemental	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	39,367	-	39,367	39,367	39,367	-
Program Services Costs						
ECIP Emergency Heating and Cooling Services (EHCS)	29,328	-	29,328	29,328	30,000	672
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane, and Oil (ECIP and HEAP WPO)	6,203	-	6,203	6,203	6,000	(203)
General Operating Costs	10,135	-	10,135	10,135	10,338	203
Total Program Services Costs	45,666	-	45,666	45,666	46,338	672
Business Continuation Plan Costs	6,249	-	6,249	6,249	8,262	2,013
Total Expenses	127,704	-	127,704	127,704	130,591	2,887
Change in Net Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG  
FOR THE PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021**

	20F-3023					
	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	1/1/2020 Through 6/30/2020	7/1/2020 Through 5/31/2021			1/1/2020 Through 5/31/2021	
<b>REVENUE</b>						
Grants Income Federal	\$ 130,830	\$ 156,864	\$ 287,694	\$ 287,694	\$ 287,694	\$ -
Other Revenue	-	127	127	-	-	(127)
<b>TOTAL REVENUE</b>	<b>130,830</b>	<b>156,991</b>	<b>287,821</b>	<b>287,694</b>	<b>287,694</b>	<b>(127)</b>
<b>EXPENSE</b>						
<b>Administrative Costs</b>						
Salaries and Wages	756	18,433	19,189	19,189	19,792	603
Employee Benefits	438	7,336	7,774	7,774	7,467	(307)
Operating Expenses	-	-	-	-	1,100	1,100
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	1,194	25,769	26,963	26,963	28,359	1,396
<b>Program Costs</b>						
Salaries and Wages	52,476	45,881	98,357	98,357	95,205	(3,152)
Employee Benefits	12,858	10,473	23,331	23,331	21,223	(2,108)
Operating Expenses	24,033	26,734	50,767	50,767	53,466	2,699
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	4,095	1,526	5,621	5,494	5,000	(621)
Other Costs	36,174	46,608	82,782	82,782	84,441	1,659
Subtotal Program Costs	129,636	131,222	260,858	260,731	259,335	(1,523)
<b>TOTAL EXPENSE</b>	<b>130,830</b>	<b>156,991</b>	<b>287,821</b>	<b>287,694</b>	<b>287,694</b>	<b>(127)</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</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**  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
**CSBG**  
**FOR THE PERIOD JANUARY 1, 2021 THROUGH MAY 31, 2022**

	21F-4023					
	Actual			Reported Costs	Budget	Budget vs. Actual Variance
	1/1/2021 Through 6/30/2021	7/1/2021 Through 5/31/2022	Total Audited Costs		1/1/2021 Through 5/31/2022	
<b>REVENUE</b>						
Grants Income Federal	\$ 178,949	\$ -	\$ 178,949	\$ 202,243	\$ 289,645	\$ 110,696
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>178,949</b>	<b>-</b>	<b>178,949</b>	<b>202,243</b>	<b>289,645</b>	<b>110,696</b>
<b>EXPENSE</b>						
<b>Administrative Costs</b>						
Salaries and Wages	81,012	-	81,012	81,012	96,145	15,133
Employee Benefits	34,810	-	34,810	34,810	36,335	1,525
Operating Expenses	1,050	-	1,050	1,050	1,000	(50)
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	116,872	-	116,872	116,872	133,480	16,608
<b>Program Costs</b>						
Salaries and Wages	25,212	-	25,212	45,118	79,042	53,830
Employee Benefits	7,733	-	7,733	11,724	19,554	11,821
Operating Expenses	19,937	-	19,937	19,334	38,308	18,371
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	9,195	-	9,195	9,195	12,780	3,585
Other Costs	-	-	-	-	6,481	6,481
Subtotal Program Costs	62,077	-	62,077	85,371	156,165	94,088
<b>TOTAL EXPENSE</b>	<b>178,949</b>	<b>-</b>	<b>178,949</b>	<b>202,243</b>	<b>289,645</b>	<b>110,696</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</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  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - DISCRETIONARY  
FOR THE PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021**

	20F-3023					
	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	1/1/2020 Through 6/30/2020	7/1/2020 Through 5/31/2021			1/1/2020 Through 5/31/2021	
<b>REVENUE</b>						
Grants Income Federal	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>EXPENSE</b>						
<b>Administrative Costs</b>						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-	-
<b>Program Costs</b>						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	32,000	32,000	32,000	32,000	-
Subtotal Program Costs	-	32,000	32,000	32,000	32,000	-
<b>TOTAL EXPENSE</b>	<b>-</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</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  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - CARES  
FOR THE PERIOD MARCH 27, 2020 THROUGH MAY 31, 2022**

	20F-3662						
	Actual			Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	3/27/2020 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 5/31/2022			3/27/2020 Through 5/31/2022	
<b>REVENUE</b>							
Grants Income Federal	\$ 441	\$ 201,191	\$ -	\$ 201,632	\$ 160,695	\$ 390,168	\$ 188,536
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>441</b>	<b>201,191</b>	<b>-</b>	<b>201,632</b>	<b>160,695</b>	<b>390,168</b>	<b>188,536</b>
<b>EXPENSE</b>							
<b>Administrative Costs</b>							
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Operating Expenses	-	1,000	-	1,000	1,000	1,000	-
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Administrative Costs	-	1,000	-	1,000	1,000	1,000	-
<b>Program Costs</b>							
Salaries and Wages	338	148,684	-	149,022	125,226	296,766	147,744
Employee Benefits	103	34,376	-	34,479	29,169	72,076	37,597
Operating Expenses	-	17,131	-	17,131	5,300	20,326	3,195
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Program Costs	441	200,191	-	200,632	159,695	389,168	188,536
<b>TOTAL EXPENSE</b>	<b>441</b>	<b>201,191</b>	<b>-</b>	<b>201,632</b>	<b>160,695</b>	<b>390,168</b>	<b>188,536</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>\$ -</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  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - CARES DISCRETIONARY  
FOR THE PERIOD MARCH 27, 2020 THROUGH MAY 31, 2022**

	20F-3662				Reported Costs	Budget 3/27/2020 Through 5/31/2022	Budget vs. Actual Variance
	Actual			Total Audited Costs			
	3/27/2020 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 5/31/2022				
<b>REVENUE</b>							
Grants Income Federal	\$ -	\$ 30,033	\$ -	\$ 30,033	\$ 29,223	\$ 40,370	\$ 10,337
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>30,033</b>	<b>-</b>	<b>30,033</b>	<b>29,223</b>	<b>40,370</b>	<b>10,337</b>
<b>EXPENSE</b>							
<b>Administrative Costs</b>							
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-	-	-
<b>Program Costs</b>							
Salaries and Wages	-	21,908	-	21,908	21,387	32,703	10,795
Employee Benefits	-	6,890	-	6,890	6,601	6,408	(482)
Operating Expenses	-	1,235	-	1,235	1,235	1,259	24
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Program Costs	-	30,033	-	30,033	29,223	40,370	10,337
<b>TOTAL EXPENSE</b>	<b>-</b>	<b>30,033</b>	<b>-</b>	<b>30,033</b>	<b>29,223</b>	<b>40,370</b>	<b>10,337</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 PERIOD OCTOBER 1, 2019 THROUGH JUNE 30, 2021**

	<u>Rape/Sexual Assault</u> RC19 33 1245			<u>Rape/Sexual Assault</u> RC20 34 1245			
	Audited Costs 10/1/2019 Through 6/30/2020	Audited Costs 7/1/2020 Through 9/30/2020	Total Audited Costs	Reported Expenses 10/1/2019 Through 9/30/2020	Total Budget 10/1/2019 Through 9/30/2020	Audited Costs 10/1/2020 Through 6/30/2021	Total Budget 10/1/2020 Through 9/30/2021
<b><u>REVENUE</u></b>							
Grants Income Federal	\$ 219,606	\$ 87,463	\$ 307,069	\$ 307,069	\$ 307,069	\$ 208,267	\$ 315,657
Grants Income State	15,620	-	15,620	15,620	15,620	15,620	15,620
In-Kind Contributions	6,273	3,507	9,780	9,780	-	11,138	-
<b>TOTAL REVENUE</b>	<b>241,499</b>	<b>90,970</b>	<b>332,469</b>	<b>332,469</b>	<b>322,689</b>	<b>235,025</b>	<b>331,277</b>
<b><u>EXPENSE</u></b>							
<u>Personnel Services</u>							
Personnel Services	184,636	68,851	253,487	253,487	253,487	175,523	267,288
Salaries In-Kind	6,273	3,507	9,780	9,780	-	10,435	-
Total Personnel Services	190,909	72,358	263,267	263,267	253,487	185,958	267,288
<u>Operating Expenses</u>							
Operating Expenses	50,590	18,612	69,202	69,202	69,202	48,364	63,989
In-Kind Expenses	-	-	-	-	-	703	-
Total Operating Expenses	50,590	18,612	69,202	69,202	69,202	49,067	63,989
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>241,499</b>	<b>90,970</b>	<b>332,469</b>	<b>332,469</b>	<b>322,689</b>	<b>235,025</b>	<b>331,277</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</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 PERIOD OCTOBER 1, 2019 THROUGH JUNE 30, 2021**

	<u>Comprehensive Shelter</u> DV19 11 1245			<u>Comprehensive Shelter</u> DV20 12 1245			
	Audited Costs 10/1/2019 Through 6/30/2020	Audited Costs 7/1/2020 Through 9/30/2020	Total Audited Costs	Reported Expenses 10/1/2019 Through 9/30/2020	Total Budget 10/1/2019 Through 9/30/2020	Audited Costs 10/1/2020 Through 6/30/2021	Total Budget 10/1/2020 Through 9/30/2022
<b><u>REVENUE</u></b>							
Grants Income Federal	\$ 329,142	\$ 35,190	\$ 364,332	\$ 364,332	\$ 364,331	\$ 294,829	\$ 647,857
Grants Income State	115,975	87,962	203,937	203,937	203,937	155,823	492,317
In-Kind Contributions	14,176	6,906	21,082	21,082	-	21,284	-
<b>TOTAL REVENUE</b>	<b>459,293</b>	<b>130,058</b>	<b>589,351</b>	<b>589,351</b>	<b>568,268</b>	<b>471,936</b>	<b>1,140,174</b>
<b><u>EXPENSE</u></b>							
<u>Personnel Services</u>							
Personnel Services	326,783	101,149	427,932	427,932	428,149	339,770	875,748
Salaries In-Kind	-	-	-	-	-	-	-
Total Personnel Services	326,783	101,149	427,932	427,932	428,149	339,770	875,748
<u>Operating Expenses</u>							
Operating Expenses	118,334	22,003	140,337	140,337	140,119	110,882	264,426
In-Kind Expenses	14,176	6,906	21,082	21,082	-	21,284	-
Total Operating Expenses	132,510	28,909	161,419	161,419	140,119	132,166	264,426
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>459,293</b>	<b>130,058</b>	<b>589,351</b>	<b>589,351</b>	<b>568,268</b>	<b>471,936</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>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
TRANSITIONAL HOUSING PROGRAM  
FOR THE PERIOD JANUARY 1, 2020 THROUGH JUNE 30, 2021**

	<u>Transitional Housing Program</u> XH19 02 1245			<u>Transitional Housing Program</u> XH20 03 1245			
	Audited Costs 1/1/2020 Through 6/30/2020	Audited Costs 7/1/2020 Through 12/31/2020	Total Audited Costs	Reported Expenses 1/1/2020 Through 12/31/2020	Total Budget 1/1/2020 Through 12/31/2020	Audited Costs 1/1/2021 Through 6/30/2021	Total Budget 1/1/2021 Through 12/31/2021
<b><u>REVENUE</u></b>							
Grants Income Federal	\$ 43,101	\$ 80,013	\$ 123,114	\$ 123,114	\$ 123,114	\$ 81,803	\$ 126,808
Grants Income State	-	-	-	-	-	-	-
In-Kind Contributions	3,137	2,921	6,058	6,058	6,156	3,227	-
<b>TOTAL REVENUE</b>	<b>46,238</b>	<b>82,934</b>	<b>129,172</b>	<b>129,172</b>	<b>129,270</b>	<b>85,030</b>	<b>126,808</b>
<b><u>EXPENSE</u></b>							
<u>Personnel Services</u>							
Personnel Services	12,178	59,645	71,823	71,823	71,823	61,889	79,696
Salaries In-Kind	3,137	2,921	6,058	6,058	6,156	3,054	-
Total Personnel Services	15,315	62,566	77,881	77,881	77,979	64,943	79,696
<u>Operating Expenses</u>							
Operating Expenses	30,923	20,368	51,291	51,291	51,291	19,914	47,112
In-Kind Expenses	-	-	-	-	-	173	-
Total Operating Expenses	30,923	20,368	51,291	51,291	51,291	20,087	47,112
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>46,238</b>	<b>82,934</b>	<b>129,172</b>	<b>129,172</b>	<b>129,270</b>	<b>85,030</b>	<b>126,808</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</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  
VICTIM/WITNESS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2019 THROUGH JUNE 30, 2021**

	<u>Victim Witness Program</u> VW19 33 0200			<u>Victim Witness Program</u> VW20 34 0200			
	Audited Costs 10/1/2019 Through 6/30/2020	Audited Costs 7/1/2020 Through 9/30/2020	Total Audited Costs	Reported Expenses 10/1/2019 Through 9/30/2020	Total Budget 10/1/2019 Through 9/30/2020	Audited Costs 10/1/2020 Through 6/30/2021	Total Budget 10/1/2020 Through 9/30/2021
<b><u>REVENUE</u></b>							
Grants Income Federal	\$ 219,565	\$ 98,381	\$ 317,946	\$ 317,946	\$ 317,946	\$ 249,163	\$ 326,216
Grants Income State	36,338	1,144	37,482	37,482	37,482	31,243	37,350
In-Kind Contributions	6,273	3,507	9,780	9,780	-	10,514	-
<b>TOTAL REVENUE</b>	<b>262,176</b>	<b>103,032</b>	<b>365,208</b>	<b>365,208</b>	<b>355,428</b>	<b>290,920</b>	<b>363,566</b>
<b><u>EXPENSE</u></b>							
<u>Personnel Services</u>							
Personnel Services	180,612	62,411	243,023	243,023	265,225	210,586	283,164
Salaries In-Kind	6,273	3,507	9,780	9,780	-	10,434	-
Total Personnel Services	186,885	65,918	252,803	252,803	265,225	221,020	283,164
<u>Operating Expenses</u>							
Operating Expenses	75,291	37,114	112,405	112,405	90,203	69,820	80,402
In-Kind Expenses	-	-	-	-	-	80	-
Total Operating Expenses	75,291	37,114	112,405	112,405	90,203	69,900	80,402
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>262,176</b>	<b>103,032</b>	<b>365,208</b>	<b>365,208</b>	<b>355,428</b>	<b>290,920</b>	<b>363,566</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</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  
ADVOCACY AND OUTREACH  
FOR THE PERIOD OCTOBER 1, 2019 THROUGH JUNE 30, 2021**

	<u>Unservd/Underservd Victim Advocacy Program</u>			<u>Unservd/Underservd</u>			
	UV19 04 1245			UV 18-03-1245			
	Audited Costs 10/1/2019 Through 6/30/2020	Audited Costs 7/1/2020 Through 12/31/2020	Total Audited Costs	Reported Expenses 10/1/2019 Through 12/31/2020	Total Budget 10/1/2019 Through 12/31/2020	Audited Costs 1/1/2021 Through 6/30/2021	Total Budget 1/1/2021 Through 12/31/2021
<b>REVENUE</b>							
Grants Income Federal	\$ 76,241	\$ 80,013	\$ 156,254	\$ 156,254	\$ 156,250	\$ 81,803	\$ 162,896
In-Kind Contributions	3,137	2,921	6,058	6,058	7,813	3,227	-
<b>TOTAL REVENUE</b>	<b>79,378</b>	<b>82,934</b>	<b>162,312</b>	<b>162,312</b>	<b>164,063</b>	<b>85,030</b>	<b>162,896</b>
<b>EXPENSE</b>							
<u>Personnel Services</u>							
Personnel Services	56,921	59,645	116,566	116,566	117,646	61,889	124,709
Salaries In-Kind	3,137	2,921	6,058	6,058	7,813	3,054	-
Total Personnel Services	60,058	62,566	122,624	122,624	125,459	64,943	124,709
<u>Operating Expenses</u>							
Operating Expenses	19,320	20,368	39,688	39,688	38,604	19,914	38,187
In-Kind Expenses	-	-	-	-	-	173	-
Total Operating Expenses	19,320	20,368	39,688	39,688	38,604	20,087	38,187
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>79,378</b>	<b>82,934</b>	<b>162,312</b>	<b>162,312</b>	<b>164,063</b>	<b>85,030</b>	<b>162,896</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>\$ -</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  
CALIFORNIA DISASTER ASSISTANCE ACT PROGRAM  
FOR THE PERIOD JULY 1, 2017 THROUGH DECEMBER 31, 2020**

	<u>Emergency Water Tank Continuation Program</u>				
	039-90701				
	Audited Costs 7/1/2017 Through 6/30/2020	Audited Costs 7/1/2020 Through 12/31/2020	Total Audited Costs	Reported Expenses 7/1/2017 Through 12/31/2020	Total Budget 7/1/2017 Through 12/31/2020
<b><u>REVENUE</u></b>					
Grants Income State	\$ 1,957,963	\$ 20,603	\$ 1,978,566	\$ 1,978,566	\$ 1,988,979
Other Revenue	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>1,957,963</u>	<u>20,603</u>	<u>1,978,566</u>	<u>1,978,566</u>	<u>1,988,979</u>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	31,922	622	32,544	32,544	62,938
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	<u>31,922</u>	<u>622</u>	<u>32,544</u>	<u>32,544</u>	<u>62,938</u>
<u>Operating Expenses</u>					
Operating Expenses	1,926,041	19,981	1,946,022	1,946,022	1,926,041
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	<u>1,926,041</u>	<u>19,981</u>	<u>1,946,022</u>	<u>1,946,022</u>	<u>1,926,041</u>
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>1,957,963</u>	<u>20,603</u>	<u>1,978,566</u>	<u>1,978,566</u>	<u>1,988,979</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
GENERAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2021**

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 Education, Contract Numbers:	C2AP-0031      Alternative Payment-Stage 2 C3AP-0030      Alternative Payment-Stage 3 CAPP-0034      Alternative Payment CCIP-0032      Child Care Initiative Project CHST-0032      CCDF Health and Safety CRRP-0032      Resource and Referral 20-1361-0J      Child Care Food Program
Executive Director:	Mattie Mendez
Chief Financial Officer:	Daniel Seeto
Report Period:	Fiscal Year Ended June 30, 2021
Schedule Daily Hours	Varies
Number of Days of Operation:	Varies

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
CALIFORNIA DEPARTMENT OF EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ -	\$ 5,919,838	\$ 5,919,838
1000 Certified Salaries	-	-	-
2000 Classified Salaries	114,677	415,350	530,027
3000 Employee Benefits	24,942	93,579	118,521
4000 Books and Supplies	17,145	164,677	181,822
5000 Services/Other Operating Expenses	58,561	97,095	155,656
6000 Capital Outlay	-	-	-
Depreciation	-	-	-
Start-Up	-	-	-
Indirect	19,594	581,133	600,727
<b>Total Expense Claimed for Reimbursement</b>	<b>234,919</b>	<b>7,271,672</b>	<b>7,506,591</b>
Supplemental Expenses	-	-	-
<b>Total Expenditures</b>	<b>\$ 234,919</b>	<b>\$ 7,271,672</b>	<b>\$ 7,506,591</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 EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Resource and Referral CRRP-0032</b>	<b>Child Care Initiative Project CCIP-0032</b>	<b>Health and Safety CHST-0032</b>	<b>Total Resource and Referral Programs</b>
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	98,216	16,461	-	114,677
3000 Employee Benefits	21,528	3,414	-	24,942
4000 Books and Supplies	12,628	4,397	120	17,145
5000 Services/Other Operating Expenses	47,929	6,442	4,190	58,561
6000 Capital Outlay	-	-	-	-
Depreciation	-	-	-	-
Indirect	16,407	2,795	392	19,594
<b>Total Expense Claimed for Reimbursement</b>	<b>196,708</b>	<b>33,509</b>	<b>4,702</b>	<b>234,919</b>
Supplemental Expenses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 196,708</b>	<b>\$ 33,509</b>	<b>\$ 4,702</b>	<b>\$ 234,919</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 EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Alternative Payment CAPP-0034</b>	<b>Alternative Payment Stage 2 C2AP-0031</b>	<b>Alternative Payment Stage 3 C3AP-0030</b>	<b>Child Care Food Programs</b>	<b>Total Alternative Payment Programs</b>
Direct Payments to Providers	\$ 3,059,599	\$ 1,779,407	\$ 1,080,832	\$ -	\$ 5,919,838
1000 Certified Salaries	-	-	-	-	-
2000 Classified Salaries	212,066	125,046	77,979	259	415,350
3000 Employee Benefits	47,026	28,671	17,729	153	93,579
4000 Books and Supplies	19,910	10,464	5,196	129,107	164,677
5000 Services/Other Operating Expenses	41,009	31,402	12,979	11,705	97,095
6000 Capital Outlay	-	-	-	-	-
Depreciation	-	-	-	-	-
Start-Up	-	-	-	-	-
Indirect	<u>288,332</u>	<u>177,051</u>	<u>102,899</u>	<u>12,851</u>	<u>581,133</u>
<b>Total Expense Claimed for Reimbursement</b>	<u>3,667,942</u>	<u>2,152,041</u>	<u>1,297,614</u>	<u>154,075</u>	<u>7,271,672</u>
Supplemental Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u><b>\$ 3,667,942</b></u>	<u><b>\$ 2,152,041</b></u>	<u><b>\$ 1,297,614</b></u>	<u><b>\$ 154,075</b></u>	<u><b>\$ 7,271,672</b></u>

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 EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2021**

<b><u>EQUIPMENT EXPENDITURES</u></b>	<u>Resource and Referral CRRP-0032</u>	<u>Alternative Payment CAPP-0034</u>	<u>Alternative Payment C2AP-0031</u>	<u>Alternative Payment C3AP-0030</u>	<u>Local Non-CDE Programs</u>	<u>Totals</u>
<u>UNIT COST UNDER \$7,500 PER ITEM -</u>						
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-
<u>UNIT COST OVER \$7,500 PER ITEM WITH PRIOR WRITTEN APPROVAL -</u>						
None	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<u>UNIT COST OVER \$7,500 PER ITEM WITHOUT PRIOR WRITTEN APPROVAL -</u>						
None	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENDITURES</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.  
SCHEDULE OF EXPENDITURES FOR RENOVATIONS AND REPAIR  
CALIFORNIA DEPARTMENT OF EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Resource and Referral CRRP-0032</u>	<u>Alternative Payment CAPP-0034</u>	<u>Alternative Payment C2AP-0031</u>	<u>Alternative Payment C3AP-0030</u>	<u>Local Non-CDE Programs</u>	<u>Totals</u>
<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>

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 EDUCATION PROGRAMS  
 CALIFORNIA DEPARTMENT OF EDUCATION  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Resource and Referral CRRP-0032	Child Care Initiative Project CCIP-0032	CCDF Health and Safety Training CHST-0032	CSCP One-Time Cleaning Supplies	Alternative Payment CAPP-0034	Alternative Payment Stage 2 C2AP-0031	Alternative Payment Stage 3 C3AP-0030
Salaries and Wages	\$ 9,047	\$ 1,543	\$ 218	\$ 1,733	\$ 159,013	\$ 97,644	\$ 56,748
Employee Benefits	1,986	338	47	381	34,900	21,431	12,455
Medical Expenses	14	2	-	3	242	148	86
Consultants and Contractual	1,255	214	30	240	22,049	13,539	7,869
Materials and Supplies	1,556	265	37	298	27,338	16,787	9,756
Travel and Training	43	7	1	8	753	462	269
Repairs and Maintenance	14	2	-	3	241	148	86
Vehicle Expense	36	6	1	7	629	386	225
Rent	992	169	24	190	17,433	10,705	6,221
Occupancy	605	103	14	116	10,624	6,524	3,792
Insurance	211	36	5	41	3,715	2,281	1,326
Postage and Printing	60	10	1	12	1,060	651	378
Telephone	266	45	6	51	4,675	2,870	1,668
Rentals	79	14	2	15	1,396	857	498
Other	243	41	6	47	4,264	2,618	1,522
Depreciation	-	-	-	-	-	-	-
<i>Total Administrative Costs</i>	<u>\$ 16,407</u>	<u>\$ 2,795</u>	<u>\$ 392</u>	<u>\$ 3,145</u>	<u>\$ 288,332</u>	<u>\$ 177,051</u>	<u>\$ 102,899</u>

**California Department of Social Services  
Audited Fiscal Report for CalWORKs, Alternative Payment  
or Family Child Care Home Programs**

A U D 9500AP v2 Page 1 of 4

Fiscal Year End	June 30, 2021
Contract Number	C2AP0031
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 (EC Section 8279)				
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 (July - August)				
Family Fees Collected for Certified Children (September - June)		29,370		29,370
Waived Family Fees for Certified Children (September - June)				
<b>Family Fees (September - June) - Subtotal</b>		<b>29,370</b>		<b>29,370</b>
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
<b>Total Revenue</b>		<b>29,370</b>		<b>29,370</b>

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		1,778,717	690	1,779,407
1000 Certificated Salaries				
2000 Classified Salaries		125,046		125,046
3000 Employee Benefits		28,671		28,671
4000 Books and Supplies		9,955	509	10,464
5000 Services and Other Operating Expenses		31,499	-97	31,402
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)		176,951	100	177,051
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>2,150,839</b>	<b>1,202</b>	<b>2,152,041</b>
Total Administrative Cost (included in Section 2 above)		176,951	100	177,051
Days of Operation		248		248

Approved Indirect Cost Rate: **9.1%**

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

Full Name of Contractor Community Action Partnership of Madera County

**Section 3 - Supplemental Revenue**

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

**Section 4 - Supplemental Expenses**

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

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 for Certified Children (September - June)		29,370		29,370
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		1,778,717	690	1,779,407
Total Administrative Cost		176,951	100	177,051
Days of Operation		248		248
Total Reimbursable Expenses		2,150,839	1,202	2,152,041

Comments:

**California Department of Social Services  
Audited Fiscal Report for CalWORKs, Alternative Payment  
or Family Child Care Home Programs**

Fiscal Year End   
 Contract Number   
 Vendor Code

A U D 9500AP v2 Page 1 of 4

Full Name of Contractor

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July - August)				
Family Fees Collected for Certified Children (September - June)		63,953		63,953
Waived Family Fees for Certified Children (September - June)				
<b>Family Fees (September - June) - Subtotal</b>		<b>63,953</b>		<b>63,953</b>
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
<b>Total Revenue</b>		<b>63,953</b>		<b>63,953</b>

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		1,080,889	-57	1,080,832
1000 Certificated Salaries				
2000 Classified Salaries		77,979		77,979
3000 Employee Benefits		17,729		17,729
4000 Books and Supplies		5,117	79	5,196
5000 Services and Other Operating Expenses		13,026	-47	12,979
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)		102,902	-3	102,899
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>1,297,642</b>	<b>-28</b>	<b>1,297,614</b>
Total Administrative Cost (included in Section 2 above)		102,902	-3	102,899
Days of Operation		248		248

Approved Indirect Cost Rate: **9.1%**

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

Full Name of Contractor Community Action Partnership of Madera County

**Section 3 - Supplemental Revenue**

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

**Section 4 - Supplemental Expenses**

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



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 for Certified Children (September - June)		63,953		63,953
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		1,080,889	-57	1,080,832
Total Administrative Cost		102,902	-3	102,899
Days of Operation		248		248
Total Reimbursable Expenses		1,297,642	-28	1,297,614

Comments:

**California Department of Social Services  
Audited Fiscal Report for CalWORKs, Alternative Payment  
or Family Child Care Home Programs**

Fiscal Year End   
Contract Number   
Vendor Code

A U D 9500AP v2 Page 1 of 4

Full Name of Contractor

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July - August)				
Family Fees Collected for Certified Children (September - June)		211,124		211,124
Waived Family Fees for Certified Children (September - June)				
<b>Family Fees (September - June) - Subtotal</b>		<b>211,124</b>		<b>211,124</b>
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
<b>Total Revenue</b>		<b>211,124</b>		<b>211,124</b>

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		3,058,737	862	3,059,599
1000 Certificated Salaries				
2000 Classified Salaries		212,043	23	212,066
3000 Employee Benefits		46,481	545	47,026
4000 Books and Supplies		18,987	923	19,910
5000 Services and Other Operating Expenses		40,972	37	41,009
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)		261,263	27,069	288,332
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>3,638,483</b>	<b>29,459</b>	<b>3,667,942</b>
Total Administrative Cost (included in Section 2 above)		261,263	27,069	288,332
Days of Operation		248		248

Approved Indirect Cost Rate: **9.1%**

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

Full Name of Contractor Community Action Partnership of Madera County

**Section 3 - Supplemental Revenue**

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

**Section 4 - Supplemental Expenses**

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

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 for Certified Children (September - June)		211,124		211,124
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		3,058,737	862	3,059,599
Total Administrative Cost		261,263	27,069	288,332
Days of Operation		248		248
Total Reimbursable Expenses		3,638,483	29,459	3,667,942

Comments:

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

A U D 9529 Page 1 of 4

Fiscal Year Ending

Contract Number

Vendor Code

Full Name of Contractor

**Section 1 - Revenue**

Revenue Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CCIP and CLPC only)		5,006		5,006
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>		<b>5,006</b>		<b>5,006</b>
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Match Requirement (CCIP and CLPC only)				
Unrestricted Income - Other:				
<b>Total Revenue</b>		<b>5,006</b>		<b>5,006</b>

Full Name of Contractor Community Action Partnership of Madera County

**Section 2 - Reimbursable Expenses**

Reimbursable Expense Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries				
2000 Classified Salaries		16,462	-1	16,461
3000 Employee Benefits		3,414		3,414
4000 Books and Supplies		4,398	-1	4,397
5000 Services and Other Operating Expenses		6,440	2	6,442
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)		2,795		2,795
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>33,509</b>	<b>0</b>	<b>33,509</b>
Total Administrative Cost (included in Section 2 above)		2,795		2,795

Approved Indirect Cost Rate: 9.1%

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

Full Name of Contractor Community Action Partnership of Madera County

**Section 3 - Supplemental Revenue**

Supplemental Revenue Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other:				
Other:				
<b>Total Supplemental Revenue</b>				

**Section 4 - Supplemental Expenses**

Supplemental Expense Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs				
Non-Reimbursable Supplemental Expenses				
<b>Total Supplemental Expenses</b>				



Full Name of Contractor Community Action Partnership of Madera County

**Section 5 - Summary**

Summary Category	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income		5,006		5,006
Restricted Income - Match Requirement (CCIP and CLPC only)		5,006		5,006
Unrestricted Income - Match Requirement				
Interest Earned on Child Development Apportionment Payments				
Total Reimbursable Expenses		33,509		33,509
Total Administrative Cost		2,795		2,795

Comments:

**California Department of Social Services  
Audited Fiscal Report for  
Child Development Support Contracts**

A U D 9529 Page 1 of 4

Fiscal Year Ending

Contract Number

Vendor Code

Full Name of Contractor

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year 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 (EC Section 8279)				
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>				

Full Name of Contractor Community Action Partnership of Madera County

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies		120		120
5000 Services and Other Operating Expenses		4,190		4,190
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: 9.1%

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

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

**Section 3 - Supplemental Revenue**

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other:				
Other:				
<b>Total Supplemental Revenue</b>				

**Section 4 - Supplemental Expenses**

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs				
Non-Reimbursable Supplemental Expenses				
<b>Total Supplemental Expenses</b>				

Full Name of Contractor Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year 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:

**California Department of Social Services**  
**Audited Fiscal Report for**  
**Resource and Referral Programs**  
 A U D 2507 Page 1 of 4

Fiscal Year Ending   
 Contract Number   
 Vendor Code

Full Name of Contractor

**Section 1 - Revenue**

	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:	86	-86	0
<b>Total Revenue</b>	<b>86</b>	<b>-86</b>	<b>0</b>

Full Name of Contractor Community Action Partnership of Madera County

**Section 2 - Reimbursable Expenses**

	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	98,216		98,216
3000 Employee Benefits	21,528		21,528
4000 Books and Supplies	12,628		12,628
5000 Services and Other Operating Expenses	47,929		47,929
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	16,407		16,407
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>196,708</b>		<b>196,708</b>

Approved Indirect Cost Rate: 9.1%

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

Full Name of Contractor Community Action Partnership of Madera County

**Section 3 - Supplemental Revenue**

	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
<b>Total Supplemental Revenue</b>			

**Section 4 - Supplemental Expenses**

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



Full Name of Contractor Community Action Partnership of Madera County

**Section 5 - Summary**

	Column A Cumulative 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	196,708		196,708

Comments:

**California Department of Social Services  
Audited Reserve Account Activity Report**

Fiscal Year End	June 30, 2021
Reserve Account Type	Alternative Payment
Vendor Code	20-B509-00

A U D 9530A Page 1 of 1

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

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

1. Beginning Balance (2019-20 AUD 9530A Ending Balance)	34,562
2. Plus Transfers to Reserve Account:	Per 2019–20 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2019–20 Contracts to Reserve</b>	
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2019–20 Post-Audit CDNFS 9530</b>	<b>34,562</b>

**Section 2 - Current Year (2020-21) Reserve Account Activity**

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve	13		13
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
<b>Subtotal CSPP Transfers</b>			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
<b>Subtotal Other Contract Transfers</b>			
<b>Total Transferred to Contracts from Reserve Account</b>			
<b>7. Ending Balance on June 30, 2021</b>	<b>34,575</b>		<b>34,575</b>

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

**California Department of Social Services  
Audited Reserve Account Activity Report**

Fiscal Year End	June 30, 2021
Reserve Account Type	Resource & Referral
Vendor Code	20-B509-00

A U D 9530A Page 1 of 1

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

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

1. Beginning Balance (2019-20 AUD 9530A Ending Balance)	5,397
2. Plus Transfers to Reserve Account:	Per 2019-20 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2019-20 Contracts to Reserve</b>	
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2019-20 Post-Audit CDNFS 9530</b>	<b>5,397</b>

**Section 2 - Current Year (2020-21) 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:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
<b>Subtotal CSPP Transfers</b>			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
<b>Subtotal Other Contract Transfers</b>			
<b>Total Transferred to Contracts from Reserve Account</b>			
<b>7. Ending Balance on June 30, 2021</b>	<b>5,399</b>		<b>5,399</b>

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, 2021**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

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

*Federal Awards*

Internal control over major federal programs:

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

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

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

Identification of major programs:

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

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

**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.



# Report to the Board of Directors

Agenda Item Number: E-2

Board of Directors Meeting for: February 10, 2022

Author: Jeannie Stapleton

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DATE: February 1, 2022

TO: Board of Directors

FROM: Mattie Mendez, Executive Director

SUBJECT: Phase 39 Federal Emergency Management Agency (FEMA) Applications.

**I. RECOMMENDATION:**

Consider authorizing the Executive Director and Chairperson to sign and submit the Local Federal Emergency Management Agency (FEMA) Application on behalf of CAPMC's Board of Directors.

**II. SUMMARY:**

The National FEMA Board has announced the funding allocations for the Phase 39 of \$79,420. The goal of the Local FEMA Board is to review the applications and to make a determination of awardees.

**III. DISCUSSION:**

1. Madera County has received FEMA funds for over 30 years.
2. CAPMC has been designated the fiscal reporting for the Madera County Local FEMA Board. The administrative cost will be 2% of the total award. This is used for photocopies, advertising, postage, maintaining the Local FEMA Board, and staff time to prepare the agenda and minutes.
3. Phase 38 recipients were Madera Food Bank, Holy Family Table, Madera Coalition for Community of Justice, the Madera Rescue Mission, Catholic Charities, the Fresno Food Bank and CAPMC. All funding received for the Local Recipients must be spent in Madera County. Funding was used for Served Meals and Other Food.
4. Notice for Phase 39 was published in the local Madera Tribune on February 1, 2022 to publicly advertise the program for entities who are interested in applying for funding. Requirements are that entities must have a DUNS number and a FEIN number.
5. Applications were release to the public on January 28, 2022. A ranking committee will be established to review the FEMA applications and make a recommendation for funding.
6. The Local FEMA Board Plan is due to the National Board by March 11, 2022.

**IV. FINANCING:**

\$79,420.00 is the allocation for Madera County for Phase 39.



# EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

## PHASE 39 FISCAL YEAR 2021 ALLOCATIONS

Emergency Food and Shelter National Board Program  
Fiscal Year 2021

Phase 39 Allocations  
Public Law 116-260

CALIFORNIA		Award Amount
39-0464-00	Fresno City/County	\$592,686
39-0634-00	Alameda County	\$505,754
39-0646-00	Oakland City	\$227,126
39-0652-00	Amador County	\$14,595
39-0654-00	Butte County	\$93,497
39-0656-00	Calaveras County	\$18,158
39-0658-00	Colusa County	\$19,164
39-0660-00	Contra Costa County	\$512,616
39-0668-00	Del Norte County	\$10,454
39-0670-00	El Dorado County	\$77,483
39-0676-00	Glenn County	\$12,643
39-0678-00	Humboldt County	\$54,209
39-0680-00	Imperial County	\$170,581
39-0682-00	Inyo County	\$7,083
39-0684-00	Kern County	\$562,639
39-0688-00	Kings County	\$78,341
39-0690-00	Lake County	\$31,614
39-0692-00	Lassen County	\$8,074
39-0695-00	Los Angeles City/County	\$7,560,953
39-0760-00	Madera County	\$79,420
39-0766-00	Mariposa County	\$8,281
39-0768-00	Mendocino County	\$34,158
39-0770-00	Merced County	\$172,296
39-0774-00	Mono County	\$8,473
39-0776-00	Monterey County	\$254,896
39-0780-00	Napa County	\$61,513
39-0784-00	Nevada County	\$38,904
39-0786-00	Orange County	\$1,389,712
39-0816-00	Placer County	\$139,440



Emergency Food and Shelter National Board Program  
Fiscal Year 2021

Phase 39 Allocations  
Public Law 116-260

CALIFORNIA		Award Amount
39-0818-00	Plumas County	\$10,025
39-0820-00	Riverside County	\$1,224,410
39-0824-00	Sacramento County	\$735,439
39-0828-00	San Benito County	\$33,773
39-0830-00	San Bernardino County	\$1,088,120
39-0840-00	San Diego County	\$1,494,743
39-0860-00	San Joaquin County	\$425,151
39-0864-00	San Luis Obispo County	\$105,563
39-0866-00	San Mateo County	\$297,423
39-0876-00	Santa Barbara County	\$187,704
39-0880-00	Santa Clara County	\$716,349
39-0892-00	Santa Cruz County	\$134,723
39-0896-00	Shasta County	\$73,269
39-0900-00	Siskiyou County	\$19,519
39-0902-00	Solano County	\$219,777
39-0908-00	Sonoma County	\$197,759
39-0912-00	Stanislaus County	\$292,513
39-0916-00	Sutter County	\$58,585
39-0918-00	Tehama County	\$26,705
39-0922-00	Tulare County	\$309,252
39-0926-00	Tuolumne County	\$21,722
39-0928-00	Ventura County	\$370,322
39-0938-00	Yolo County	\$91,294
39-0940-00	Yuba County	\$37,928
39-0942-00	<u>State Set-Aside Committee, CA</u>	<u>\$313,372</u>
	<b>CALIFORNIA Total</b>	<b>\$21,230,203</b>



# Report to the Board of Directors

Agenda Item Number: E-3

Board of Directors Meeting for: February 10, 2022

Author: Jeannie Stapleton

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DATE: February 1, 2022

TO: Board of Directors

FROM: Mattie Mendez, Executive Director

SUBJECT: Phase ARPA-R Federal Emergency Management Agency (FEMA) Applications.

**I. RECOMMENDATION:**

Consider authorizing the Executive Director and Chairperson to sign and submit the Local FEMA Application Phase ARPA-R on behalf of CAPMC's Board of Directors.

**II. SUMMARY:**

The National FEMA Board has announced the funding allocations for Phase ARPA-R for \$245,469. The goal of the Local FEMA Board is to review the applications and to make a determination of awardees.

**III. DISCUSSION:**

1. Madera County has received FEMA funds for over 30 years.
2. CAPMC has been designated the fiscal reporting for the Madera County Local FEMA Board. The administrative cost will be 2% of the total award. This is used for photocopies, advertising, postage, maintaining the Local FEMA Board, and staff time to prepare the agenda and minutes.
3. Phase 38 recipients were Madera Food Bank, Madera Coalition for Community of Justice, Holy Family Table, Madera Rescue Mission, Catholic Charities, Fresno Food Bank and CAPMC. All funding received for the Local Recipients must be spent in Madera County.
4. Notice for Phase ARPA-R was published in the local Madera Tribune on February 1, 2022 to publically advertise the program for entities who are interested in applying or funding. Requirements are that entities must have a DUNS number and FEIN number. A ranking committee will be established to review the FEMA applications and make a recommendation for funding.
5. The Local FEMA Board met on February 9, 2022 to discuss the allowable cost associated with the funding for mass shelter, other food, other shelter, and rent/mortgage, served meals, utilities, non-utilities, supplies and equipment.
6. The Local FEMA Board Plan is due to the National Board by March 11, 2022.
7. The Local FEMA Board Roster is included with this agenda item.

**IV. FINANCING:**

\$245,469 is the local allocation for Madera County.



# EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

## PHASE ARPA-R FISCAL YEAR 2021 ALLOCATIONS

Emergency Food and Shelter National Board Program  
Fiscal Year 2021

Phase ARPA-R Allocations  
Public Law 117-2

**CALIFORNIA**

		<b>Award Amount</b>
ARPAR-0464-00	Fresno City/County	\$1,831,854
ARPAR-0634-00	Alameda County	\$1,563,168
ARPAR-0646-00	Oakland City	\$701,992
ARPAR-0652-00	Amador County	\$45,109
ARPAR-0654-00	Butte County	\$288,978
ARPAR-0656-00	Calaveras County	\$56,123
ARPAR-0658-00	Colusa County	\$59,231
ARPAR-0660-00	Contra Costa County	\$1,584,374
ARPAR-0668-00	Del Norte County	\$32,312
ARPAR-0670-00	El Dorado County	\$239,482
ARPAR-0676-00	Glenn County	\$39,076
ARPAR-0678-00	Humboldt County	\$167,546
ARPAR-0680-00	Imperial County	\$527,226
ARPAR-0682-00	Inyo County	\$21,892
ARPAR-0684-00	Kern County	\$1,738,986
ARPAR-0688-00	Kings County	\$242,133
ARPAR-0690-00	Lake County	\$97,712
ARPAR-0692-00	Lassen County	\$24,954
ARPAR-0695-00	Los Angeles City/County	\$23,368,352
ARPAR-0760-00	Madera County	\$245,469
ARPAR-0766-00	Mariposa County	\$25,593
ARPAR-0768-00	Mendocino County	\$105,573
ARPAR-0770-00	Merced County	\$532,527
ARPAR-0774-00	Mono County	\$26,188
ARPAR-0776-00	Monterey County	\$787,823
ARPAR-0780-00	Napa County	\$190,123
ARPAR-0784-00	Nevada County	\$120,244
ARPAR-0786-00	Orange County	\$4,295,273
ARPAR-0816-00	Placer County	\$430,976
ARPAR-0818-00	Plumas County	\$30,986
ARPAR-0820-00	Riverside County	\$3,784,363
ARPAR-0824-00	Sacramento County	\$2,273,068
ARPAR-0828-00	San Benito County	\$104,385
ARPAR-0830-00	San Bernardino County	\$3,363,122
ARPAR-0840-00	San Diego County	\$4,619,899
ARPAR-0860-00	San Joaquin County	\$1,314,043
ARPAR-0864-00	San Luis Obispo County	\$326,271
ARPAR-0866-00	San Mateo County	\$919,263
ARPAR-0876-00	Santa Barbara County	\$580,150
ARPAR-0880-00	Santa Clara County	\$2,214,066
ARPAR-0892-00	Santa Cruz County	\$416,397
ARPAR-0896-00	Shasta County	\$226,457
ARPAR-0900-00	Siskiyou County	\$60,328
ARPAR-0902-00	Solano County	\$679,279

Emergency Food and Shelter National Board Program  
Fiscal Year 2021

Phase ARPA-R Allocations  
Public Law 117-2

ARPAR-0908-00	Sonoma County	\$611,227
ARPAR-0912-00	Stanislaus County	\$904,090
ARPAR-0916-00	Sutter County	\$181,074
ARPAR-0918-00	Tehama County	\$82,539
ARPAR-0922-00	Tulare County	\$955,825
ARPAR-0926-00	Tuolumne County	\$67,137
ARPAR-0928-00	Ventura County	\$1,144,577
ARPAR-0938-00	Yolo County	\$282,168
ARPAR-0940-00	Yuba County	\$117,227
ARPAR-0942-00	<u>State Set-Aside Committee, CA</u>	<u>\$964,220</u>
	<b><i>CALIFORNIA Total</i></b>	<b><i>\$65,612,450</i></b>

## FEMA – Local Board Roster Phase 37 – CARES - 38

Name & Address	Phone	Fax
<b>Julie Morgan – Chairperson</b> Madera County Behavioral Health 209 East 7 <sup>th</sup> Street Madera, CA 93638 <a href="mailto:Julie.morgan@maderacounty.com">Julie.morgan@maderacounty.com</a>	559-673-3508	
<b>Ashley Ruiz – Vice Chairperson</b> United Way Fresno / Madera 4949 E. Kings Canyon Road Fresno, CA93727 <a href="mailto:aruiz@uwfm.org">aruiz@uwfm.org</a>	559-243-3687 559-515-1798 cell	
<b>– Fiscal Reporting</b> CAPMC 1225 Gill Avenue Madera, CA 93637 <a href="mailto:ewisener@maderacap.org">ewisener@maderacap.org</a>	559-673-9173	559-673-3223
<b>Rick Farinelli</b> Holy Family Table 205 West 4 <sup>th</sup> Street Madera, CA 93637 <a href="mailto:manager@sjoachim.or">manager@sjoachim.or</a>	559-673-3290	559-674-0568
<b>Vacant</b> City of Madera 205 West 4 <sup>th</sup> Street Madera, CA 93637	559-661-3693	
<b>Jeff Negrete</b> Catholic Charities 149 North Fulton Street Fresno, CA 93701 <a href="mailto:jnegrete@ccdof.org">jnegrete@ccdof.org</a>	559-237-0851 559-960-3020 cell	
<b>Mark Ford</b> Salvation Army 1752 Fulton Street Fresno, CA 93721 <a href="mailto:mark.ford@usw.salvationarmy.org">mark.ford@usw.salvationarmy.org</a>	559-233-3057	
<b>Dale Hudak</b> Hope House 117 North R Street Madera, CA 93637 <a href="mailto:dale_hudak@yahoo.com">dale_hudak@yahoo.com</a>	559-664-9021	
<b>Tyson Pogue</b> Office of Emergency Services 2725 Falcon Drive Madera, CA 93637 <a href="mailto:tpogue@co.madera.ca.gov">tpogue@co.madera.ca.gov</a> Alternate: Jason Clark Alternate: Kayla Serrato	559-675-7772	

<b>Ryan McWherter</b> Madera County Food Bank 225 South Pine Street, Suite 101 Madera, CA 93637 <a href="mailto:rmcwherter.maderafoodbank@gmail.com">rmcwherter.maderafoodbank@gmail.com</a>	559-674-1482 559-975-5315 cell	
<b>Steve Duckworth</b> Department of Social Services 1620 Sunrise Avenue Madera, CA 93638 <a href="mailto:Steve.duckworth@maderacounty.com">Steve.duckworth@maderacounty.com</a>	559-675-7841	559-675-7603

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

## Check List

Use this checklist to ensure all necessary information has been included. Please type or print application neatly. Submit one (1) electronic copy.

- Cover Page/Check List
- Application Summary - FEMA Funding Service Plan
- IRS 501(c) (3)
- Organizational Chart
- Sponsoring Agency Management
- Board of Directors (Include Name, Position, Number of Years on Board)
- Certification/Certificates of Non-Discrimination
- Section II – Demonstrate Effectiveness
- Section III – Accounting and Fiscal Reporting
- Attach most recent financial report available
- Annual Audit (Mandatory if requesting \$50,000 or More – Attach with the electronic application)
- Local Organization Certification Form
- Make sure all forms are signed by Authorized Agency Representative
- Complete and return ONLY the components of the application where funds are requested
- Attach Resolution (If required by your Agency’s Board)

**(Please return ONE (1) electronic copy  
Community Action Partnership of Madera County  
Attention: Jeannie Stapleton – jstapleton@maderacap.org**

**APPLICATIONS THAT ARE MISSING REQUIRED ITEMS WILL BE CONSIDERED INELIGIBLE  
AND WILL NOT BE CONSIDERED FOR FUNDING.**

**Community Action Partnership of Madera County**

**I ATTEST THAT ALL INFORMATION CONTAINED IN THIS APPLICATION IS ACCURATE AND  
COMPLETE TO THE BEST OF MY KNOWLEDGE:**

\_\_\_\_\_  
**Authorized Signature of Applicant**

\_\_\_\_\_  
**Date**

Mattie Mendez, Executive Director  
**Print Name and Title**

**Please Use this Form as Your Cover Page With Your Application**



# FEMA PHASE ARPA-R APPLICATION

Contract date will be shared once the date has been determined

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

## APPLICATION SUMMARY

FEMA Funding Service Plan

Total Amount Requested \$ \_\_\_\_\_

**A. SERVED MEALS**

Amount Requested	\$ _____
# of Meals Served	# _____
Cost Per Meal Served	\$ _____

**B. OTHER FOOD**

Amount Requested	\$ _____
# of Meals Served	# _____
Cost Per Meal Served	\$ _____

**C. MASS SHELTER**

Amount Requested	\$ _____
# of Nights Lodging	# _____
Cost Per Night Lodging (per diem rate)	\$ _____

**D. OTHER SHELTER**

Amount Requested	\$ _____
# of Nights Lodging	# _____
Cost Per Night Lodging (per diem rate)	\$ _____

**E. SUPPLIES/EQUIPMENT (check one)**

Food       Shelter       Both

Amount Requested \$ \_\_\_\_\_

**F. RENT/MORTGAGE ASSISTANCE**

Amount Requested	\$ _____
# of Families Served	# _____

**G. UTILITIES**

Amount Requested	\$ _____
# of Families Served	# _____

**H. ADMINISTRATION**

\$ \_\_\_\_\_

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

## SECTION I – GENERAL

Total FEMA funds requested (should equal total on cover): \$

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

**Address:** 1225 Gill Avenue

**City:** Madera, CA

**Zip Code:** 93637

**Telephone Number:** 559-673-9173

**Executive Director:** Mattie Mendez

**Telephone Number:** 559-673-9173

**Board Chair:** Chair – Tyson Pogue

**Telephone Number:** 559-675-7885

**Contact Person:** Jeannie Stapleton

**Telephone Number:** 559-673-9173

**Year the Agency was founded?** 1965

**Has your agency received FEMA funds in the past?**

Yes  No

If so, please answer the following questions for the most recent grant received:

**Phase Number:** 38

**Amount:** \$ 887.00

<b>Breakdown:</b> Served Meals	\$
Other Food	\$
Mass Shelter	\$
Other Shelter	\$
Supplies/Equipment	\$
Rent/Mortgage Assistance	\$
Utilities	\$
Administration	\$ 887.00

### Eligibility Questions:

**Is the proposed program an expansion of services currently offered with “FEMA” funds?**

Yes  No

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

Does the agency have an IRS Classification

Government

Private

Non-Profit

Please attach IRS for 501(c)(3)

What is your agency's Federal Tax Identification Number: 94-1612823

What is your agency's Dun & Bradstreet Number (DUNs): 034241133

Please attach agency organizational chart. - Attachment B

Are services free of charge?

Yes

No

If no, please explain and list fees charged for services (use attachment if necessary):

**Please indicate when your organization is available to assist people with FEMA funded services.** (For example: Mon., Wed., Fri., 11 a.m. - 1:00 p.m.)

N/A this application is for administration expenses only.

**If you have more than one site, please provide a listing with time.**

Days:

Hours:

# FEMA PHASE ARPA-R APPLICATION

Contract date will be shared once the date has been determined

## SPONSORING AGENCY MANAGEMENT

### A. Board of Directors:

How often does your Board of Directors meet? Once a month every second Thursday

What is the average attendance? 10.

*Please attach a complete list of your Board of Directors including name, position on Board, years on Board and occupation.*

### B. Financial Information:

How often are your financial records audited? Once a year.

By whom? Brown Armstrong – Certified Public Accountants.

Are your financial officers bonded? Yes.

For how much? \$ 360,000.

### C. Proposal written By: Mattie Mendez.

Telephone: ( 559 ) 673-9173

### D. Please make sure that all mandatory attachments, including Certificate of Non-Discrimination, Local Organization Certification Form, List of Board of Directors, and Annual Audit are attached.

I CERTIFY THAT THIS APPLICATION AND THE INFORMATION PROVIDED ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

\_\_\_\_\_  
Executive Director

\_\_\_\_\_  
Chairperson, Board of Directors

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

The benefits and services of Community Action Partnership of Madera County, Inc., (CAPMC) are provided without regard to race, color, religion, national origin, citizenship, sex, marital status, gender identity, sexual orientation, age, disability, Vietnam-era veteran status, other protected veteran status, newly separated veteran status, or special disabled veteran status. If you believe you have been discriminated against, you have the right to file a written complaint.

## Filing a Complaint

Complaints must be filed within 180 days of any incident at the address below and should contain:

- Your name, address and telephone number
- Name and address of the department/program that may have discriminated against you
- Date and description of the incident
- Names, titles (if known) and addresses of the people who may have knowledge of the incident.

## Other Courses of Action

If you file a complaint with CAPMC, and you are not satisfied with the results of its investigation, you may request a hearing with the CAPMC Board of Directors. At the hearing, you will be given a chance to present your complaint in person. If you want to request a hearing, you may contact the Assistant to the Executive Director at the address below. The request must be made in writing and filed within 30 days after you receive the findings of the investigation by CAPMC.

## Where to File a Complaint

Assistant to the Executive Director  
Community Action Partnership of Madera County  
1225 Gill Avenue  
Madera, CA 93637

*Approved by Community Action Partnership of Madera County  
Board of Directors - February 8, 2007*

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

## SECTION II - DEMONSTRATE EFFECTIVENESS

**A. Briefly describe your agency's past services in the areas of food, shelter, and related services for the poor. Describe the impact and effectiveness of your effort.**

The Community Action Partnership of Madera County, Inc., (CAPMC) was established in 1965 as a result of the Economic Opportunity Act (EOA) of 1964. The EOA was signed into law by President Lyndon B. Johnson to support his declaration of an unconditional "War on Poverty." Each county in the United State has designated a community action agency to be responsive to the needs of the low-income individuals and families by providing programs and services that assist them in becoming stable and self-reliant.

Community Action Partnership of Madera County (CAPMC), formerly known as the Madera County Action Committee, Inc., was chartered in 1965, and falls under the direction of the Board of Supervisors.

Since its inception in 1965, CAPMC has received local and national recognition for implementing, cost effective programs to serve the low-income residents of Madera, Mariposa, Merced and Fresno counties. As the region continues to grow and change, CAPMC is also transforming itself to best serve those in need. CAPMC continues to examine its current programs to ensure that they meet the highest levels of efficiency and effectiveness. As an agency, staff regularly seeks to launch innovative programs that complement and broaden our existing ones, and search for the best practices from other agencies in our community action network. CAPMC continues to maintain the financial integrity of its programs to maximize resources to the greatest benefit of community action program participants and other community stakeholders.

CAPMC has received FEMA funding for over thirty-five (35 years). LIHEAP Program (20 years) funds to assist low-income residents of Madera County. For Phase 38 funds, CAPMC was allocated \$1,587 for administrative cost to process the agendas and minutes for the meetings as well as completing the reporting to the National Board.

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

## **SECTION III - ACCOUNTING AND FISCAL REPORTING ABILITY**

- A. Does agency have an operating accounting system?  Yes  No
- B. Attach the most recent financial report available and also the final report/audit, if available, for your most recent fiscal year completed.
- C. Who handles the accounting system for the agency? Specify name of staff, professional title, volunteer, or accounting firm. Daniel Seeto, Chief Financial Officer
- D. Describe the administrative procedures you will employ to ensure accurate reports and fiscal control and alleviate duplication of services offered by other agencies.

CAPMC uses AccuFund (an accounting software) to monitor allocation of funds and expenditures. A full-time Accountant/Program Manager is designated to oversee the Community Services Department and submit monthly financial reports to the Program Manager, Executive Director and Board of Directors for review.

CAPMC's Fiscal Department operates a computer accounting system. A general ledger with account designated solely for FEMA funds is established and maintained.

# FEMA PHASE ARPA-R APPLICATION

*Contract date will be shared once the date has been determined*

## LOCAL RECIPIENT ORGANIZATION CERTIFICATION FORM (To be retained by Local Board)

As a recipient of Emergency Food and Shelter National Board Program funds made available for Phase 39 and as the duly authorized representative of (Name of LRO) **Community Action Partnership of Madera County, Inc.**, I certify that my public or private organization:

- Is not debarred or suspended from receiving Federal Funds,
- Has the capability to provide emergency food and / or shelter services,
- Will use funds to supplement / extend existing resources and not to substitute or reimburse ongoing programs and services,
- Is not-for-profit or an agency of government, possess a 501(c) (3),
- Has an accounting system, and will pay all vendors by LRO check, LRO vendor issued credit card or LRO debit card,
- Will conduct an independent annual review / audit if receiving \$50,000 or more in EFSP funds,
- Understands that **cash payments** (including petty cash) are **not eligible** under EFSP,
- Has a Federal Employer Identification Number (FEIN),
- Has a Dun & Bradstreet (DUNs) Number,
- Practices non-discrimination (LROs with a religious affiliation will not refuse service to an applicant based on religion, nor engage in religious proselytizing in any program receiving Emergency Food and Shelter Program funds),
- Will not charge a fee to clients for EFSP funded services,
- Has a voluntary board if private, not-for-profit,
- Will comply with the Phase **ARPA-R** Responsibilities & Requirements Manual, particularly the Eligible and Ineligible Costs section, and will inform appropriate staff or volunteers of EFSP requirements,
- **Will provide all required reports to the Local Board in a timely manner;** (e.g., Second Payment/Interim and Final Reports),
- Will expend monies only on eligible costs and keep complete documentation (copies of front and back, invoices, receipts, etc.) on all expenditures for a minimum of three years after end of program, and for compliance issues until resolved,
- Will spend all funds and close-out the program by my jurisdiction's selected end-of-program and return any unused funds to the National Board (\$5.00 or more; make checks payable to the United Way Worldwide/Emergency Food and Shelter National Board Program),
- Will provide complete documentation of expenses to the Local Board, if requested; no later than one month following my jurisdiction's selected end-of-program date,
- Will comply with the Office of Management and Budget Circular A-133 if expending \$500,000 or more in Federal funds,
- Will comply with lobbying prohibition certification and disclosure of lobbying activities if receiving \$100,000 or more in EFSP funds, if applicable, and
- Has no known EFSP compliance exceptions in this or any other jurisdiction.

Please check:  Have read, understand and agree to abide by the EFSP Responsibilities and Requirements Manual

Signature: \_\_\_\_\_

Print Name:     Mattie Mendez    

Title:     Executive Director    

Date: \_\_\_\_\_

LRO ID#:     076000-01    

FEIN#:     94-161-2823    

ADDRESS:     1225 Gill Avenue    

City/State/Zip:     Madera, CA 93637    

Phone #:     559-673-9173    

Email: [mmendez@maderacap.org](mailto:mmendez@maderacap.org)





# Report to the Board of Directors

Agenda Item Number: E-4

Board of Directors Meeting for: February 10, 2022

Author: Sandra Ramirez

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DATE: February 1, 2022  
TO: Board of Directors  
FROM: Sandra Ramirez, Accountant Program Manager  
SUBJECT: 2021 – 2022 Basic and Blended Grant Budget Revisions.

**I. RECOMMENDATION:**

Review and consider approving Community Action Partnership of Madera County, Inc. (CAPMC) 2021 – 2022 Basic and Blended Comparison Budget Revisions to Stanislaus County Office of Education.

**II. SUMMARY:**

We have prepared comparison budget revision based on agency's funding allocations for the 2021-2022 funding guidance and amounts received from Stanislaus County Office of Education.

**III. DISCUSSION:**

The Basic and Blended Grant needs necessary changes to multiple categories and transfer of funds between program budgets.

A. Blended

a. Transfer out net savings of \$140,985 to Basic budget.

B. Basic

- a. 6a-Personnel; due to vacancies savings to be transfer out to 6b-Fringe, 6d-Equipment, 6e-Supplies, and 6h-Other categories.
- b. 6b-Fringe; increased due to health insurance and retirement employer share increase after original budget submitted.
- c. 6c-Travel; staff did not travel out or area due to Covid-19.
- d. 6d-Equipment; emergency purchases of two A/C units.
- e. 6e-Supplies; savings to purchase books, curriculum study kits, and other supplies for the centers. Laptops, outdoor replacement cameras and routers and switches replacement for network room.
- f. 6h-Other; three Head Start centers need flooring replacement, Head Start office front door replacement and an increase in maintenance at the centers.
- g. 6i-Indirect Cost; \$140,985 transfer in from Blended created increase in indirect costs for the items above.

**IV. FINANCING: None**

**STANISLAUS COUNTY OFFICE OF EDUCATION  
MIGRANT HEAD START  
BLENDED BUDGET COMPARISON REVISION  
March 1, 2021 - February 28, 2022**

**Delegate Agency: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**

<b>362 BLENDED</b>		Approved Budget	Modification Changes	Revised Budget
6a	Personnel	175,798	(88,750)	87,048
6b	Fringe	45,105	(21,475)	23,630
6c	Travel	-	0	-
6d	Equip >5,000	-	3,651	3,651
6e	Equip <5,000	-	0	-
6e	Supplies	99,318	(55,330)	43,988
6f	Contracts	-	0	-
6g	Renovations	-	0	-
6h	Other	87,144	32,981	120,125
	Total Direct	407,365	(128,923)	278,442
6i	Indirect	37,070	(12,062)	25,008
	<b>Total</b>	<b>444,435</b>	<b>(140,985)</b>	<b>303,450</b>

<b>Explanation of requested variance/changes:</b>			<b>Changes</b>
6a	Net Decrease:	Decrease due to vacancies. Transfer savings from 6a-Personnel to Basic budget 6h-Other category.	<b>(88,750)</b>
6b	Net Decrease:	Decrease due to vacancies. Transfer savings from 6c-Fringe to Basic budget 6h-Other category.	<b>(21,475)</b>
6c	No Change		-
6d	Net Increase:	Increase to purchase emergency AC unit for Pomona Head Start Center. Total costs shared 75% Basic and 25% Blended programs. Transfer in from 6e-Supplies.	3,651
6e	No Change		-
6e	Net Decrease:	Decrease to transfer savings from Supplies category to 6d - Equipment for \$3,651, 6h-Other for \$32,981 to replace flooring at Sierra Vista Head Start and remainder to transfer to Basic Budget.	<b>(55,330)</b>
6f	No Change		-
6g	No Change		-
6h	Net Increase:	Increase to replace flooring at Sierra Vista Head Start Center. Total costs shared with Basic program. Transfer from 6e-Supplies category.	32,981
6i	Net Decrease:	Decrease from the transfer of funds from Blended to Basic programs.	<b>(12,062)</b>
<b>Total</b>			<b>(140,985)</b>

<b>Approval Section</b>	
<b>Delegate Director:</b>	<b>Date:</b>
<b>Agency Executive Director:</b>	<b>Date:</b>
<b>Policy Committee Approval:</b>	<b>Date:</b>
<b>Board Approval:</b>	<b>Date:</b>
<b>Grantee Director:</b>	<b>Date:</b>

**STANISLAUS COUNTY OFFICE OF EDUCATION  
MIGRANT HEAD START  
BASIC BUDGET COMPARISON REVISION  
March 1, 2021 - February 28, 2022**

**Delegate Agency: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**

<b>321 BASIC</b>		Approved Budget	Modification Changes	Revised Budget
6a	Personnel	2,989,433	(121,000)	2,868,433
6b	Fringe	794,795	15,700	810,495
6c	Travel	463	(463)	-
6d	Equip >5,000	57,513	20,150	77,663
6e	Equip <5,000	-	0	-
6e	Supplies	291,360	40,142	331,502
6f	Contracts	-	0	-
6g	Renovations	-	0	-
6h	Other	476,623	176,342	652,965
Total Direct		4,610,187	130,871	4,741,058
6i	Indirect	414,255	10,114	424,369
<b>Total</b>		<b>5,024,442</b>	<b>140,985</b>	<b>5,165,427</b>

<b>Explanation of requested variance/changes:</b>			<b>Changes</b>
6a	Net Decrease:	Decrease due to vacancies. Transfer savings from 6a-Personnel to 6b - Fringe, 6d-Equipment, 6c-Supplies; and 6h-Other, 6i-Indirect Cost categories.	(121,000)
6b	Net Increase:	Increase due to increase in employer share of health insurance and retirement. Transfer savings from 6a-Personnel.	15,700
6c	Net Decrease:	Decrease to staff did not travel due to Covid-19 . Transfer savings from 6c-Travel to 6h-Other category.	(463)
6d	Net Increase:	Increase to purchase emergency equipment. A/C units replaced at Pomona and Eastin Arcola Head Start centers. Pomona's A/C cost shared with Blended 25%. Transfer in from 6a-Personnel Note: prior approved revision for new surveillance system for Head Start office was postponed to next funding year. To create revision for this project in 2022-23 program year.	20,150
6e	No Change		-
6e	Net Increase:	Increase to purchase books, curriculum study kits and other supplies for the centers. Data supplies like laptops, replace outdoor cameras, and purchase router/switches. Transfer in from 6a- Personnel.	40,142
6f	No Change		-
6g	No Change		-
6h	Net Increase:	Increase to replace flooring at three centers, an increase in building maintenance at the centers, and replacement of the Head Start office front doors. Transfer in from 6a-Personnel and Blended program	176,342
6i	Net Increase:	Increase from the transfer in from Blended program to cover costs in varies categories above.	10,114
<b>Total</b>			<b>140,985</b>

<b>Approval Section</b>	
<b>Delegate Director:</b>	<b>Date:</b>
<b>Agency Executive Director:</b>	<b>Date:</b>
<b>Policy Committee Approval:</b>	<b>Date:</b>
<b>Board Approval:</b>	<b>Date:</b>
<b>Grantee Director:</b>	<b>Date:</b>



# Report to the Board of Directors

Agenda Item Number: E-5

Board of Directors Meeting for: February 10, 2022

Author: Sandra Ramirez

DATE: February 1, 2022

TO: Board of Directors

FROM: Sandra Ramirez

SUBJECT: 2021-2022 State Based Migrant Part Year (CMIG) and Specialized Services (CMSS) funding Grant Budget Revision for Amendment#1.

**I. RECOMMENDATION:**

Review and consider approving Community Action Partnership of Madera County, Inc. (CAPMC) 2021 – 2022 Amendment #1 Budget Revisions for CMIG and CMSS to Stanislaus County Office of Education.

**II. SUMMARY:**

We have prepared comparison budget revisions based on agency’s funding allocations for the 2021 – 2022 funding guidance and amounts received from Stanislaus County Office of Education.

**III. DISCUSSION:**

The State Based Migrant Part Year Program Daily Reimbursement Rate increased from \$43.96 to \$45.74 an increase of 118 Child Days of Enrollment retro to July 1, 2021.

- A. CMIG – Increase in funds to allocate more costs from the Blended program in Personnel and Fringe categories.
- B. CMSS – Increase in funds to allocate Fringe. Health insurance employer share increased after original budgets submitted.
- C. CMIG – Covid-19 Year 2 for \$16,885 agenda and budget to be submitted next month.

**IV. FINANCING:**

	Approved	Amendment	Increase
Total Grant Award CMIG Budget	\$750,881	\$786,682	\$35,801
Total Specialized Services Award	\$134,765	\$137,096	<u>\$ 2,331</u>
			<u>\$38,132</u>

2-STCDSS-D20-01

**AGREEMENT  
FOR SUBCONTRACTING OF ACTIVITIES  
UNDER  
CALIFORNIA MIGRANT CHILD CARE PROGRAM - PART YEAR  
CMIG-1017/CMSS-1017  
TO  
COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
  
AMENDMENT #1**

This is an amendment to the 2021-2022 Agreement for Delegation of Activities under the above listed contracts held by OFFICE during the period of July 1, 2021 through June 30, 2022. This amendment reflects a **one-time increase Round 2 COVID Funds**. In addition, this includes a **permanent rate increase with the respective basic funds increase and added Requirements for Reopening, Reimbursement, and Distance Learning (Hold Harmless)**. All contract funds must be obligated for their designated usage by the end of the contract period. Any funds not used for the specified purposes by the end of the contract period will be returned to CDSS.

**1.0 Subcontract Amount**

The maximum contract sum to be paid to CAPMC from specified funds shall be amended by deleting reference to **\$1,046,269** and inserting **\$1,101,286**.

- a. CMIG-PY Basic funds shall be amended by deleting reference to **\$750,881** and inserting **\$786,682** in place thereof.
- b. CMIG-PY Start-up/Close-down funds shall not change, remaining at inserting **\$132,509**.
- c. CMIG-PY Specialized Services funds shall be amended by deleting reference to **\$134,765** and inserting **\$137,096** in place thereof.
- d. CMIG One-Time COVID (Round 1) funds shall not change, remaining at **\$28,114**.
- e. CMIG One-Time COVID (Round 2) funds shall be added totaling **\$16,885**.
- f. The maximum administrative rate shall not change, remaining at **9.5%** of

allowable Basic expenditures.

- g. The maximum administrative rate shall not change, remaining at **5%** of allowable COVID (Round 1) expenditures.
- h. The maximum administrative rate shall be added at **4.23%** of allowable COVID (Round 2) expenditures.

## 2.0 Service Requirements

- a. CMIG-PY CDE shall be amended by deleting reference to **17,081** and inserting **17,199** in place thereof. The Daily Reimbursement Rate shall be amended by deleting reference to **\$43.96** and inserting **\$45.74** in place thereof. The MDO shall not change, remaining at **185**.

## 3.0 Program Earnings

### **CCB 21-07 for CMIG and CCTR**

<https://cdss.ca.gov/Portals/9/Additional-Resources/Letters-and-Notices/CCBs/2021/CCB%2021-07.pdf?ver=2021-09-14-094523-033>

For direct service contractors:

Contracting agencies operating a Migrant Child Care and Development Program (CMIG), a General Child Care and Development Program (CCTR), a Child Care and Development Services for Children with Special Needs Program (CHAN) or a Family Child Care Home Education Network Program (CFCC) shall be reimbursed based on the maximum authorized hours of care, regardless of attendance, if they meet either of the following requirements:

- The program is open and operating in accordance with their approved program calendar and remains open and offering services through the program year.
- The program is closed by local or state public health order or guidance due to the COVID-19 pandemic. Reimbursement shall be 100% of the contract maximum reimbursable amount or net reimbursable program costs, whichever is less.

Contracting agencies operating a CMIG, CCTR, CHAN or CFCC program that is physically closed due to the COVID-19 pandemic but funded to be operational shall provide distance learning services and submit a distance learning plan to the Department.

In witness whereof, OFFICE and SUBCONTRACTOR have executed this agreement on this 17<sup>th</sup> day of December, 2021.

Mattie Mendez  
Executive Director  
Community Action Partnership  
Of Madera County

Scott Kuykendall  
Stanislaus County Superintendent of Schools  
By: Julie A. Betschart, Deputy  
Superintendent

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

12-6066-2-5829-0001-1000-000-7020-XX = +/- \$0  
12-6066-2-5129-0001-1000-000-7020-XX = + \$35,801  
12-6072-2-5129-0001-1000-000-7020-XX = + \$2,331  
12-5058-2-5129-0001-1000-000-7420-XX = +/- \$0  
12-5159-2-5129-0001-1000-000-7420-XX = + \$16,885  
\$55,017

Emery, Breanna Digitally signed by Emery, Breanna  
Date: 2021.12.20 07:55:55 -08'00'

Lemus, Jewelee Digitally signed by Lemus, Jewelee  
Date: 2022.01.06 11:03:54 -08'00'

Account No.

Department Approval

Trejo, Ramona Digitally signed by Trejo, Ramona  
Date: 2021.12.20 11:33:12 -08'00'

Trejo, Ramona Digitally signed by Trejo, Ramona  
Date: 2022.01.06 12:24:43 -08'00'

Budget Office Approval

Division Approval For Tony Jordan

**STANISLAUS COUNTY OFFICE OF EDUCATION  
MIGRANT HEAD START  
CMIG BUDGET COMPARISON REVISION  
July 1, 2021 - June 30, 2022**

**Delegate Agency: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**

<b>322 CMIG</b>		Approved Budget	Modification Changes	Revised Budget
6a	Personnel	527,680	29,115	556,795
6b	Fringe	152,545	3,700	156,245
6c	Travel	-	0	-
6d	Equip >5,000	-	0	-
6e	Equip <5,000	-	0	-
6e	Supplies	6,575	0	6,575
6f	Contracts	-	0	-
6g	Renovations	-	0	-
6h	Other	1,450	0	1,450
	Total Direct	688,250	32,815	721,065
6i	Indirect	62,631	2,986	65,617
	<b>Total</b>	<b>750,881</b>	<b>35,801</b>	<b>786,682</b>

**Explanation of requested variance/changes:**

**Changes**

6a	Net Increase:	Increase due to the Daily Reimbursement Rate increase from \$43.96 to \$45.74 effective July 1, 2021. Funds to be allocated to Personnel.	<b>29,115</b>
6b	Net Increase:	Increase due to the Daily Reimbursement Rate increase from \$43.96 to \$45.74 effective July 1, 2021. Funds to be allocated to Fringe.	<b>3,700</b>
6c	No Change		-
6d	No Change		-
6e	No Change		-
6e	No Change		-
6f	No Change		-
6g	No Change		-
6h	No Change		-
6i	Net Increase:	Increase due to the Daily Reimbursement Rate increase from \$43.96 to \$45.74 effective July 1, 2021. Funds to cover indirect cost related to Personnel and Fringe.	<b>2,986</b>

**Total**

**35,801**

***Approval Section***

<b>Delegate Director:</b>	<b>Date:</b>
<b>Agency Executive Director:</b>	<b>Date:</b>
<b>Policy Committee Approval:</b>	<b>Date:</b>
<b>Board Approval:</b>	<b>Date:</b>
<b>Grantee Director:</b>	<b>Date:</b>



**STANISLAUS COUNTY OFFICE OF EDUCATION  
MIGRANT HEAD START  
CMSS BUDGET COMPARISON REVISION  
July 1, 2021 - June 30, 2022**

**Delegate Agency: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**

<b>325 CMSS</b>		<b>Approved Budget</b>	<b>Modification Changes</b>	<b>Revised Budget</b>
6a	Personnel	97,809	0	97,809
6b	Fringe	22,048	2,137	24,185
6c	Travel	-	0	-
6d	Equip >5,000	-	0	-
6e	Equip <5,000	-	0	-
6e	Supplies	1,914	0	1,914
6f	Contracts	-	0	-
6g	Renovations	-	0	-
6h	Other	1,753	0	1,753
	Total Direct	123,524	2,137	125,661
6i	Indirect	11,241	194	11,435
	<b>Total</b>	<b>134,765</b>	<b>2,331</b>	<b>137,096</b>

**Explanation of requested variance/changes:**

**Changes**

6a	No Change	-
6b	Net Increase: Increase due to Amendment contract increase effective July 1, 2021. Funds to be allocated for increase employer share of health insurance approved after orginial budget submitted.	<b>2,137</b>
6c	No Change	-
6d	No Change	-
6e	No Change	-
6e	No Change	-
6f	No Change	-
6g	No Change	-
6h	No Change	-
6i	Net Increase: Increase due to Amendment contract increase effective July 1, 2021. Funds to cover indirect costs related to Fringe.	<b>194</b>
<b>Total</b>		<b>2,331</b>

***Approval Section***

<b>Delegate Director:</b>	<b>Date:</b>
<b>Agency Executive Director:</b>	<b>Date:</b>
<b>Policy Committee Approval:</b>	<b>Date:</b>
<b>Board Approval:</b>	<b>Date:</b>
<b>Grantee Director:</b>	<b>Date:</b>



# Report to the Board of Directors

Agenda Item Number: E-6

Board of Directors Meeting for: February 10, 2022

Author: Maritza Gomez-Zaragoza

DATE: January 25, 2022

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Program Director

SUBJECT: 2022 – 2023 Madera/Mariposa Regional and Early Head Start Refunding Application – Year 3 of the 5-year cycle

## I. **RECOMMENDATIONS:**

Review and consider approving the submission of CAPMC's 2022 – 2023 (June 1, 2022 – May 31, 2023) Madera/Mariposa Regional & Early Head Start Refunding Application to the Department of Health and Human Services, Administration for Children and Families, Region IX Head Start Program.

- ✓ Approve/Disapprove 2022-2023 Basic Budget
- ✓ Approve/Disapprove 2022-2023 Administrative Budget
- ✓ Approve/Disapprove 2022-2023 Training and Technical Assistance Budget
- ✓ Approve/Disapprove 2022-2023 Non-Federal Share (In-Kind) Budget

## II. **SUMMARY:**

CAPMC received notice from the Office of Head Start to submit its refunding application. The letter from OHS provides funding amounts and there are four sections within this overall action that the Board of Directors will need to review, discuss, and approve/disapprove the recommendations set forth. Staff will review each section in detail. The items are presented in chronological order to complete our application process.

## III. **DISCUSSION:**

**Step One:** Approve the Basic Budget including indirect cost for the grant year ending May 31, 2023. See Attachments for the respective budgets.

CAPMC received its annual funding guidance letter from ACF Region IX for a total amount of \$4,778,029. The funds were allocated as follows:

1. \$4,110,180 for Head Start Basic Operating Cost
2. \$608,451 for Early Head Start Basic Operating Cost
3. \$46,025 for Head Start Training and Technical Assistance
4. \$13,373 for Early Head Start Training and Technical Assistance
5. CAPMC must also submit a combined Non-Federal Share budget for \$1,039,051 for In-Kind to be generated by the program. Early Head Start In-Kind budget is \$155,456.

Upon receipt of the funding guidance, staff developed a preliminary budget based on the following items:

1. Review 2021-2022 Program Expenditures – YTD
2. Review 2021-2022 Program Operations – number of centers, days and hours of operation, and enrollment reports.
3. Review of new Workers' Compensation Rates.
4. Review increase of cost of Health Insurance coverage.
5. Review all Health/Safety Monitoring Reports for all centers
6. Review rent cost for each site and central office.
7. Review projected salary increases for staff based on performance (merit increases), an unfunded liability.
8. Review staffing patterns for all sites and central office.

**Step Two:** Approve the Administrative Budget and the components of the indirect cost pool for the grant application for the year ending May 31, 2023.

As a part of the grant application, certain costs are identified as administrative costs. The agency cannot exceed a 15% limitation on administrative costs. Staff recommends that the Policy Council and the Board of Directors approve the administrative costs and the components of the indirect cost pool as attached.

Support for Recommendation:

The Head Start Bureau designates certain percentages of items of the budget as administrative.

**The Policy Council and Board of Directors must approve the components of the indirect cost pool.** The agency has an approved rate of 9.1% indirect cost in place for the year ending June 30, 2022. This indirect cost rate proposal is submitted on an annual basis to the Office of Head Start, Division of Cost Allocation and must be approved by the Office of Head Start Region IX Division.

Indirect costs are those costs that cannot be readily and specifically identified with a particular project or activity but are necessary to the operation of the organization. Indirect costs such as administration, fiscal, and human resources are charged to a central administrative cost center. This covers the salaries and related fringe benefits of the following positions:

Executive Director	Program Assistant/Typist Clerk II
Assistant to the Executive Director	Facilities Manager
Chief Financial Officer	Human Resources Director
Human Resources Assistants	Receptionist
Accounting Technicians	Network Administrator
Accountant Services Program Manager	

Other costs paid out of the indirect cost center include rent, utilities, building repairs and maintenance, property insurance, and custodial services based on the square footage occupied by the administrative staff. Other expenses which originate for the indirect cost pool and are for the benefit of all programs are:

Office Supplies

Data Processing Supplies

Liability Insurance	Program Supplies
Printing and Publication	Telephone
Postage and Shipping	Audit
Consultants	Legal
Staff Travel – Local and Out of Area	Training
Equipment Rental	Fees & Licenses
Vehicle Insurance, Repair & Maintenance	

Financial Impact

No major impact; the Administrative Budget is a component of the Basic and T&TA budgets. It does not increase or decrease the total amount of the funding application.

**Step Three:** Review and approve the Madera/Mariposa Regional & Early Head Start Training & Technical Assistance Budget. Head Start receives funds to provide ongoing technical assistance to staff, Policy Council and Board Members. The training plan was developed using the process below:

Program Data: Results from the Self-Assessment, Community Assessment, ongoing monitoring report, outcomes and PIR data were reviewed to identify emerging trends and training needs. T&TA funds will be used to support teaching staff in areas specific to CLASS, implementation of Program Curriculum to Fidelity, and implementation of classroom studies. Funding to support mental health/wellness will also be set aside to ensure and support teaching staff and children with challenging behaviors.

The training plan is based on all the needs identified above.

**Step Four:** Review and approve the Madera/Mariposa Regional Head Start In-Kind Budget. Performance Standards require a 20% In-Kind match for Head Start funds. Total In-Kind to be earned is \$1,039,051.

*Financial Impact:* For every \$1.00 received from the Head Start Bureau, the agency is required to provide a 0.25¢ match.

**Step Five:** CAPMC-Head Start has applied and has been awarded California State Preschool Program (CSPP) Funding through Stanislaus County Office of Education. The purpose for applying for the additional funds is to support the increase of additional service days for children and families. In addition, the funding will assist the program in reinstating position that were previously eliminated. The total funding awarded totals \$631,152. The CSPP services will be provided at five sites in the City of Madera. The funding will be layered with Head Start funds.

**IV. FINANCING: Significant**

B-1 Total Head Start Grant Award – Basic Budget:	\$4,110,180
B-2 Total Early Head Start Grant Award – Basic Budget	\$ 608,451

B-3 Total Head Start T&TA Award:	\$ 46,025
B-4 Total Early Head Start T&TA Award	\$ 13,373
B-5 Total Head Start In-Kind Budget:	\$1,039,051
B-6 Total Early Head Start In-Kind Budget:	\$ 155,456

Community Action Partnership of Madera County  
Madera Regional/Mariposa Head Start  
Basic Administrative Budget  
June 1, 2022 - May 31, 2023

B-1.1

6A PERSONNEL	Hrs./ Day	# Days	% Time	BASIC FEDERAL SHARE
Position				
HEAD START DIRECTOR	2.32	261	29.0%	\$ 41,969
DEPUTY DIRECTOR-ECE	2.16	261	27.0%	\$ 32,160
DEPUTY DIRECTOR-PROGRAM SERVICES	2.00	261	25.0%	\$ 31,718
EXECUTIVE ADMINISTRATIVE AIDE	4.32	261	54.0%	\$ 25,971
ADMINISTRATIVE ANALYST	1.52	261	19.0%	\$ 11,750
HUMAN RESOURCES ASSISTANT I	3.04	261	38.0%	\$ 20,058
<b>TOTAL SALARIES</b>				<b><u>\$ 163,626</u></b>
<b>6B FRINGE BENEFITS</b>				
Payroll Taxes:				
FICA				12,912
SUI				914
Workers' Compensation				5,967
Health/Dental/Vision/Life Insurance				11,916
Retirement				11,013
<b>TOTAL FRINGE BENEFITS</b>				<b><u>42,722</u></b>
<b>TOTAL PERSONNEL COSTS</b>				<b><u>206,348</u></b>
<b>6C TRAVEL (OUT OF AREA)</b>				
1. National Head Start Association Conference	\$ 7,000	x	50%	3,500
2. CHSA Annual Education Conference	\$ 3,020	x	50%	1,510
3. CHSA Health Institute	\$ 2,454	x	50%	1,227
4. CACFP Annual Conference	<u>\$ 1,103</u>	x	50%	552
<b>TOTAL TRAVEL (OUT OF AREA)</b>	<u>\$ 13,577</u>			<b><u>6,789</u></b>
<b>6D EQUIPMENT (EXCESS \$5,000/UNIT)</b>				
1. AC Unit Replacement - North Fork HS	30,000			
2. Burglar Alarm System - HS Allocation	6,563			
3. Surveillance Equipment - Warehouse HS Allocation	<u>4,669</u>			
<b>TOTAL EQUIPMENT (EXCESS \$5,000/UNIT)</b>	<u>41,232</u>			<b><u>41,232</u></b>
<b>6E SUPPLIES</b>				
Office Supplies	\$21,287 per yr.	x	29.0%	6,173
Data Supplies	\$27,000 per yr.	x	37.0%	9,990
Custodial Supplies	\$7,860 per yr.	x	5.0%	393
Postage	\$960 per yr.	x	100.0%	960
Printing & Publications	\$5,920 per yr.	x	50.0%	2,960
<b>TOTAL SUPPLIES</b>				<b><u>20,476</u></b>
<b>6F CONTRACTS</b>				-
<b>6G RENOVATION</b>				-
<b>6H OTHER</b>				
Telephone	\$ 18,596.00 per yr.	x	2.00%	372
Rent	\$ 148,008.00 per yr.	x	5.25%	7,770
Utilities and Disposal	\$ 14,508.00 per yr.	x	4.00%	580
Burglar & Alarm	\$ 492.00 per yr.	x	0.00%	-
Property Insurance	\$ 2,568.00 per yr.	x	5.00%	128
Liability Insurance	\$ 360.00 per yr.	x	5.00%	18
Fees & Licenses	\$ 10,000.00 per yr.	x	1.00%	100
Legal	\$ 7,000.00 per yr.	x	100.00%	7,000
<b>TOTAL OTHER</b>				<b><u>8,968</u></b>
<b>6I TOTAL DIRECT COSTS</b>				<b><u>283,813</u></b>
<b>6J INDIRECT COSTS</b>				<b><u>393,580</u></b>
			Approved Indirect Rate (9.1%)	
<b>TOTAL BUDGET</b>				<b><u>677,393</u></b>
<b>ADMINISTRATIVE PERCENTAGE</b>				<b>11.34%</b>

Administrative Rate Calculation	
Basic (Regional and EHS)	\$ 4,718,631
T&TA (Regional and EHS)	\$ 59,398
	<u>\$ 4,778,029</u>
Non-Federal (Regional and EHS)	\$ 1,194,507
Grand Total	<u>\$ 5,972,536</u>
MAX ADMIN % ALLOWED = 15%	\$ 895,880
ADMIN BUDGET TOTAL	\$ 677,393
DIVIDED BY TOTAL FUNDING	\$ 5,972,536
ADMIN %	11.34%



COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
MADERA REGIONAL/MARIPOSA HEAD START  
BASIC DURATION BUDGET JUSTIFICATION  
JUNE 1, 2022 - MAY 31, 2023

B-1.3

<b>8 Building Maintenance/Repair and Other Occupancy</b>								
a. Building Repairs & Maintenance	\$ 7,500.00	x	12	Mths	90,000	\$ 128,177		
b. Grounds Maintenance	\$ 2,521.00	x	12	Mths	\$ 30,252			
c. Pest Control	\$ 441.00	x	12	Mths	\$ 5,292			
d. Burglar and Fire Alarm	\$ 177.75	x	12	Mths	\$ 2,133			
e. Custodial Services	\$ 41.67	x	12	Mths	\$ 500			
<b>9 Building and Liability Insurance</b>								
a. Property Insurance	\$ 835.00	x	12	Mths	\$ 10,020	\$ 12,610		
b. Student Insurance	\$ 247.78	x	9	Mths	\$ 2,230			
c. Liability Insurance	\$ 30.00	x	12	Mths	\$ 360			
d. Legal fees and Union Negotiation					\$ 6,000	\$ 6,000		
<b>10 Child Service Consultants</b>								
a. Medical Exams	\$ 50	x	2	Children	\$ -	\$ -		
b. Medical Follow-ups	\$ 50	x	2	Children	\$ -			
c. Dental Exams	\$ 50	x	2	Children	\$ -			
d. Dental Follow-up	\$ 50	x	2	Children	\$ -			
<b>11 Human Resource &amp; Personnel Fees</b>								
a. Medical Screening/Drug Testing	\$ 75.00	x	20	Emp	\$ 1,500	\$ 12,736		
b. Fingerprinting Clearance Fees	\$ 129.00	x	6	Mths	\$ 774			
c. Center Licensing Fees	\$ 871.83	x	12	Mths	\$ 10,462			
<b>12 Transportation</b>								
a. Vehicle Operating Expenses: Gas & Oil	\$ 250.00	x	12	Mths	\$ 3,000	\$ 22,332		
b. Vehicle Insurance	\$ 1,111.00	x	12	Mths	\$ 13,332			
c. Vehicle Maintenance	\$ 500.00	x	12	Mths	\$ 6,000			
d. Depreciation Expense	\$ -	x	12	Mths	\$ -			
<b>13 Local Travel</b>								
a. Local in-county travel for office/center staff	Miles							
	3,923	x	0.560		\$ 2,196	\$ 2,196		
<b>14 Parent Services</b>								
a. Parent/PC mileage reimbursement	\$ 120.00	x	10	Mths	\$ 1,200	\$ 9,420		
b. Parent Involvement								
Head Start Sites:	2,460.00	x	2	Mths	\$ 4,920			
c. Policy Council Meeting Allowance	\$ 30.00	x 12 Mtg x 12 members			\$ 3,300			
<b>15 Training or Staff Development</b>								
a. Employee Health and Safety	\$ 150.00	x	80	Emp	\$ 12,000	\$ 17,000		
b. Registration Fees - Local Training	\$ 62.50	x	80	Emp	\$ 5,000			
<b>16 Classroom field trip</b>	\$ 11.38	x	246	Children		\$ 2,800		
<b>17 Property Taxes</b>	\$ 42.00	x	1	Mths		\$ 42		
<b>TOTAL OPERATIONAL COST</b>							<b>BASIC</b>	<b>\$ 956,928</b>
<b>TOTAL PAYROLL COST</b>								<b>\$ 2,810,423</b>
								<b>\$ 3,767,351</b>
<b>6i. INDIRECT COSTS</b>								
Indirect Costs 9.1% Of Total Direct Charges	\$					3,767,351	\$	342,829
<b>TOTAL PA 22 HEAD START BUDGET</b>								<b>\$ 4,110,180</b>
							<b>Children</b>	<b>246</b>
							<b>Cost per Child</b>	<b>\$ 16,708</b>
							<b>Inkind</b>	<b>\$ 1,039,051.00</b>





COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY  
MADERA REGIONAL/MARIPOSA HEAD START  
EHS BUDDGET DETAIL JUSTIFICATION  
JUNE 1, 2022 - MAY 31, 2023

B-2.2

<b>10</b>	<b>Child Service Consultants</b>						
	a. Medical Exams	\$ -	x	2 Children	\$ -	\$ -	
	b. Medical Follow-ups	\$ -	x	2 Children	\$ -		
	c. Dental Exams	\$ -	x	2 Children	\$ -		
	d. Dental Follow-up	\$ -	x	2 Children	\$ -		
<b>11</b>	<b>Human Resource &amp; Personnel Fees</b>					\$ -	
	a. Medical Screening/Drug Testing	\$ 65.00	x	1 Emp	\$ -		
	b. Fingerprinting Clearance Fees	\$ 35.00	x	1 Emp	\$ -		
<b>12</b>	<b>Transportation</b>						
	a. Vehicle Gas & Oil	\$ 35.00	x	12 Mths	\$ -	\$ 3,408	
	b. Vehicle Insurance	\$ 159.00	x	12 Mths	\$ 1,908		
	c. Vehicle Maintenance	\$ 125.00	x	12 Mths	\$ 1,500		
	d. Depreciation Expense	\$ -	x	12 Mths	\$ -		
<b>13</b>	<b>Local Travel</b>					\$ -	
	a. Local in-county travel for office/center staff	Miles 2100	x	0.580	\$ -		
<b>14</b>	<b>Parent Services</b>					\$ 200	
	a. Policy Council Meeting Allowance	\$20 /Mtg x 12 x2			\$ 200		\$ 200
<b>15</b>	<b>Training or Staff Development</b>					\$ 4,300	
	a. Employee Health and Safety	\$ -	x	0 Emp	\$ -		
	b. Registration Fees - Local Training	\$ 1,000.00	x	4 Emp	\$ 4,000		
	c. Per Diem - Staff	\$ -	x	4 Emp	\$ -		
	d. Education Reimbursement	\$ -	x	2 Emp	\$ -		
	e. Fees and Licenses	\$ 75.00	x	4 Mths	\$ 300		
<b>16</b>	<b>Classroom field trip</b>	\$ -	x	42 Children		\$ -	
	012 Early Head Start	\$ -					
<b>17</b>	<b>Interest Expense</b>	\$ -	x	12 Mths		\$ -	
	Property Taxes	\$ -	x	12 Mths		\$ -	
<b>TOTAL OPERATIONAL COST</b>						28.65%	\$ 159,758
<b>TOTAL PAYROLL COST</b>						71.35%	\$ 397,942
<b>Sub-Total</b>							<b>\$ 557,700</b>
<b>6i.</b>	<b>INDIRECT COSTS</b>						
	Indirect Costs of Total Direct Charges	9.10%	\$	557,700			
<b>TOTAL PA 22 HEAD START BUDGET</b>							<b>\$ 608,451</b>
						Children	\$ 42
						Cost per Child	\$ 14,487

6a.	<b>SALARIES</b>				\$0
6b.	<b>FRINGE BENEFITS</b>				\$0
	<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>				<b>\$0</b>
	<b>OPERATIONAL EXPENSES</b>				
6c.	<b>TRAVEL</b>				<b>\$ 13,577</b>
	<b><u>1. National Head Start Association Conference</u></b>		\$	7,000	
	Registration fees (\$500/person x 3 staff)	\$ 1,500			
	Lodging (\$250/night x 5 nights x 2 room, including parking)	\$ 2,500			
	Per diem (\$50/day x 6 days x 3 staff)	\$ 900			
	Airfare	\$ 2,100			
	<b><u>2. CHSA Annual Education Conference</u></b>			\$3,020	
	Registration for 3 staff (\$450/day x 3 staff)	\$1,350			
	Lodging (150/night x 4 nights x 2 rooms, including parking)	\$1,040			
	Per diem (\$42/day x 5 days x 3 staff)	\$630			
	<b><u>3. CHSA Health Institute</u></b>			\$2,454	
	Registration fees (\$350 x 3 staff)	\$1,050			
	Lodging (\$150/night x 3 nights x 2 room, including parking)	\$900			
	Per diem (\$42/day x 4 days x 3 staff)	\$504			
	<b><u>4. CACFP Annual Conference</u></b>			\$1,103	
	Registration fees (\$275 x 1 staff)	\$275			
	Lodging (\$149/night x 4 nights x 1 room, including parking)	\$660			
	Per diem (\$42/day x 4 days x 1 staff)	\$168			
6d.	<b>EQUIPMENT</b>				<b>\$0</b>
6e.	<b>SUPPLIES</b>				<b>\$1,836</b>
	<b><u>1. Office/Program Supplies</u></b>			\$1,836	
	Resource materials for staff and parents training and meetings				
6f.	<b>CONTRACTUAL</b>				<b>\$0</b>
6g.	<b>CONSTRUCTION</b>				<b>\$0</b>
6h.	<b>OTHER SUPPLIES</b>				<b>\$26,773</b>
	<b><u>1. Printed Materials/Supplies</u></b>			\$4,178	
	Printed Materials/Supplies	\$4,178			
	<b><u>2. Consultants and Consultant Expenses</u></b>			\$22,595	
	a. Policy Council Training with Agency Attorney	\$1,500			
	*Brown Act				
	*By-Laws				
	*Program Governance				
	*Role & Responsibilities				
	b. Area Managers, Teaching staff, 15 hour In-service	\$16,300			
	*Creative Curriculum - virtual platform				
	*Dual Language Learners				
	*Creative Curriculum - Implementation				
	*CLASS				
	*My Teachstone				
	*Teaching Pyramid - Level 1				
	*Justice, Equity, Diversity, Inclusion				
	*Trauma informed care, staff wellness				
	c. Advocate - Family Dev. Credential	\$1,500			
	*\$500/per person x 3 staff				
	d. Health & Safety Trainings	\$2,500			
	*CPR/First Aid				
	*Emergency/Safety Procedures				
	*Child Abuse & Neglect				
	*Harrasment in the Workplace				
	e. Food Handler and Food Manager Certification	\$195			
	*\$15/per person x 13 staff - handler				
	f. Teach Stone - CLASS Certification	\$600			
	(\$150/Person x 4 Staff)				
	<b><u>4. Printing and Publications - Training Materials</u></b>				
	<b>TOTAL DIRECT CHARGES</b>				<b>\$42,186</b>
6i.	<b>INDIRECT COSTS</b>	\$42,186	X	9.10%	<b>\$3,839</b>
	<b>TOTAL PA 20 HEAD START T &amp; TA BUDGET</b>				<b><u>\$46,025</u></b>

6a.	<b>SALARIES</b>				\$0
6b.	<b>FRINGE BENEFITS</b>				\$0
	<b>TOTAL SALARIES &amp; FRINGE BENEFITS</b>				<b>\$0</b>
	<b>OPERATIONAL EXPENSES</b>				
6c.	<b>TRAVEL</b>				<b>\$8,070</b>
	<b><u>1. Zero to Three Conference</u></b>			\$ 3,820	
	Registration (\$500 x 2 staff)	\$1,000			
	Lodging (\$250/night x 4 nights x 1 room, including park	\$1,000			
	Per diem (\$42/day x 5 days x 2 staff)	\$420			
	Airfare	\$1,400			
	<b><u>1. National Head Start Association Conference</u></b>				
	Registration fees (\$500/person x 2 staff)	\$ 1,000	\$4,250		
	Lodging (\$250/night x 5 nights x 1 room, including park	\$ 1,250			
	Per diem (\$50/day x 6 days x 2 staff)	\$ 600			
	Airfare	\$ 1,400			
6d.	<b>EQUIPMENT</b>				<b>\$0</b>
6e.	<b>SUPPLIES</b>				<b>\$478</b>
	<b><u>1. Office/Program Supplies</u></b>				
	Resource materials for staff and parents training and meetings - I		\$478		
6f.	<b>CONTRACTUAL</b>				<b>\$0</b>
6g.	<b>CONSTRUCTION</b>				<b>\$0</b>
6h.	<b>OTHER SUPPLIES</b>				<b>\$3,710</b>
				\$0	
	<b><u>2. Consultants and Consultant Expenses</u></b>			\$3,710	
	<b>a.Health &amp; Safety Trainings</b>	\$350			
	*CPR/First Aid				
	*Emergency/Safety Procedures				
	*Child Abuse & Neglect				
	*Harrasment in the Workplace				
	<b>b.Early Head Start Family Facilitator Training</b>	\$3,300			
	HOVRS				
	DRDP Learning Genie				
	* Developmental Parenting				
	<b>c.Food Handler Certification</b>	\$60			
	\$15 x 4 Staff				
	<b><u>4. Printing and Publications - Training Materials</u></b>			\$0	
	<b>TOTAL DIRECT CHARGES</b>				<b>\$12,258</b>
6i.	<b>INDIRECT COSTS</b>	\$12,258	X	9.10%	<b>\$1,115</b>
	<b>TOTAL PA 20 HEAD START T &amp; TA BUDGET</b>				<b><u>\$13,373</u></b>



**Community Action Partnership of Madera County  
Madera Regional/Mariposa Head Start  
Basic Non-Federal Share (In-Kind Cash)  
Budget Detail Justification PA20/PA22  
June 1, 2022 - May 31, 2023**

<b>6a. SALARIES</b>									0	<b>BASIC \$0</b>
<b>6b. FRINGE BENEFITS</b>									0	<b>\$0</b>
<b>6c. TRAVEL (OUT OF AREA)</b>									0	<b>\$0</b>
<b>6d. EQUIPMENT</b>									0	<b>\$0</b>
<b>6e. SUPPLIES</b>										<b><u>\$1,808</u></b>
									\$ 1,808.00	
1 Donated Materials	\$ 50	x	11	Sites				\$ 550.00		
Doantions provided by local merchants										
2 Supplies Purchased	\$ 105	x	12	Months				\$ 1,258.00		
with Program Income										
<b>6f. CONTRACTUAL</b>										<b>\$0</b>
<b>6g. CONSTRUCTION</b>										<b>\$0</b>
<b>6h. OTHER</b>										<b><u>\$153,648</u></b>
	Appraised	Annual Rent Paid						Inkind Value	\$0	
000 Office	-	-						N/A		
001 Vedell Mckelvey	-	-						0.00		
002 Chowchilla	-	-						0.00		
004 Eastside	-	-						0.00		
005 Fairmead	-	-						0.00		
006 Cottonwood	-	-						0.00		
007 North Fork	-	-						0.00		
008 Oakhurst	-	-						0.00		
009 Valley West	-	-						N/A		
012 Homebase	-	-						0.00		
013 Sunset	-	-						N/A		
014 Ruth Gonzales	-	-						0.00		
016 Mis Tesoras	-	-						N/A		
351 Mariposa	-	-						N/A		
<b>6i. <u>Volunteers</u></b>										\$153,648
PC Board	14 Membrs	0.50	Hrs	12	Mtgs	\$58.40	Hr	\$4,906		
000 Office	0 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
001 Vedell Mckelvey	40 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
002 Chowchilla	20 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
004 Eastside	20 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
005 Fairmead	20 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
006 Cottonwood	15 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
007 North Fork	30 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
008 Oakhurst	15 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
009 Valley West	20 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
012 Homebase	42 Parents	3.25	Hrs	48	Wks	\$22.70	Hr	\$148,743		
013 Sunset	20 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
014 Ruth Gonzales	21 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
016 Mis Tesoras	22 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
351 Mariposa	23 Parents	-	Hrs	10	Wks	\$22.70	Hr	\$0		
<b><u>Total Non-Federal Share</u></b>										<b><u>\$155,456</u></b>

# 2022-2023 MADERA/MARIPOSA REGIONAL HEAD START

## Days of Operation

### FULL DAY SESSION

Jun-22

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Mth		22	Exp	22
Child Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		22		22

Jul-22

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Mth		21	Exp	16
Child Days				0
Staff w/o Children				5
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		16		21

Aug-22

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth		23	Exp	28
Child Days				22
Staff w/o Children				1
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		16		23

Sep-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Mth		22	Exp	12
Child Days				20
Staff w/o Children				1
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		22

Oct-22

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Mth		21	Exp	30
Child Days				18
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		21

Nov-22

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Mth		22	Exp	20
Child Days				16
Staff w/o Children				3
Holidays				3
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		22

Dec-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Mth		22	Exp	20
Child Days				16
Staff w/o Children				1
Holidays				1
Winter/Spring Break				4
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		22

Jan-23

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Mth		22	Exp	20
Child Days				15
Staff w/o Children				1
Holidays				2
Winter/Spring Break				4
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		22

Feb-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Mth		20	Exp	27
Child Days				17
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		20

Mar-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Mth		23	Exp	13
Child Days				22
Staff w/o Children				1
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		23

Apr-23

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Mth		20	Exp	30
Child Days				14
Staff w/o Children				1
Holidays				1
Winter/Spring Break				4
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		0		20

May-23

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth		23	Exp	23
Child Days				18
Staff w/o Children				2
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		3		23

Advocates	Starting
Site Supervisors	
All Staff	
Training/Setup Days	
Childrens first day	
Winter Break	
Spring Break	

Ending

Total Child Days	178
Staff Days w/o Children:	20
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	41
	261

# 2022-2023 MADERA/MARIPOSA REGIONAL HEAD START

## Days of Operation

### PART DAY SESSION

Jun-22

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Mth		22	Exp	22
Child Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				22
				22

Jul-22

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Mth		21	Exp	16
Child Days				0
Staff w/o Children				5
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				16
				21

Aug-22

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth		23	Exp	28
Child Days				22
Staff w/o Children				1
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				16
				23

Sep-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Mth		22	Exp	12
Child Days				19
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				22

Oct-22

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Mth		21	Exp	30
Child Days				18
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				21

Nov-22

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Mth		22	Exp	20
Child Days				15
Staff w/o Children				4
Holidays				3
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				22

Dec-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Mth		22	Exp	20
Child Days				11
Staff w/o Children				1
Holidays				2
Winter/Spring Break				8
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				22

Jan-23

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Mth		22	Exp	20
Child Days				19
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				22

Feb-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Mth		20	Exp	27
Child Days				17
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				20

Mar-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Mth		23	Exp	13
Child Days				21
Staff w/o Children				2
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				23

Apr-23

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Mth		20	Exp	30
Child Days				14
Staff w/o Children				1
Holidays				1
Winter/Spring Break				4
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				0
				20

May-23

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth		23	Exp	23
Child Days				17
Staff w/o Children				3
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days				3
				23

Advocates	Starting
Site Supervisors	
All Staff	
Training/Setup Days	
Childrens first day	
Winter Break	
Spring Break	

Ending

Total Child Days	173
Staff Days w/o Children:	25
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	41
	261



## 2022-2023 MADERA/MARIPOSA REGIONAL HEAD START

### Days of Operation

### EARLY HEAD START

Jun-22

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Mth 22 Exp 22  
 Child Days 18  
 Staff w/o Children 3  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 22

Jul-22

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Mth 21 Exp 16  
 Child Days 15  
 Staff w/o Children 5  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 21

Aug-22

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth 23 Exp 28  
 Child Days 23  
 Staff w/o Children 0  
 Holidays 0  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 23

Sep-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Mth 22 Exp 12  
 Child Days 21  
 Staff w/o Children 0  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 22

Oct-22

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Mth 21 Exp 30  
 Child Days 20  
 Staff w/o Children 0  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 21

Nov-22

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Mth 22 Exp 20  
 Child Days 16  
 Staff w/o Children 3  
 Holidays 3  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 22

Dec-22

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Mth 22 Exp 20  
 Child Days 17  
 Staff w/o Children 0  
 Holidays 1  
 Winter/Spring Break 4  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 22

Jan-23

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Mth 22 Exp 20  
 Child Days 16  
 Staff w/o Children 0  
 Holidays 2  
 Winter/Spring Break 4  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 22

Feb-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

Mth 20 Exp 27  
 Child Days 19  
 Staff w/o Children 0  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 20

Mar-23

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Mth 23 Exp 13  
 Child Days 23  
 Staff w/o Children 0  
 Holidays 0  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 23

Apr-23

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Mth 20 Exp 30  
 Child Days 15  
 Staff w/o Children 0  
 Holidays 1  
 Winter/Spring Break 4  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 20

May-23

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mth 23 Exp 23  
 Child Days 20  
 Staff w/o Children 2  
 Holidays 1  
 Winter/Spring Break 0  
 Non-Paid-Partial Staff 0  
 Non-Paid All Staff 0  
 Non-Op Days 0  
 23

Home Visit Weeks	223	45 Wks
Staff Days w/o Children:	13	
Holidays:	13	
Winter/Spring Break	12	
Non-Paid-Partial Staff	0	
Non-Paid All Staff	0	
Non-Op Days	0	
261		



# Report to the Board of Directors

Agenda Item Number: E-7

Board of Directors Meeting for: February 10, 2022

Author: Mattie Mendez

DATE: February 3, 2022

TO: Board of Directors

FROM: Mattie Mendez, Executive Director

SUBJECT: County of Madera – ARPA Low-Income Assistance Program

**I. RECOMMENDATION:**

Review and consider allowing the Executive Director to enter into an Agreement with Madera County for rent, mortgage, and utility assistance for county residents residing in Districts 1 and 3.

**II. SUMMARY:**

Funding has been made available through the federal America Rescue Plan Act, (ARPA), received by Madera County. On January 25, 2022, the Madera County Board of Supervisors allocated \$2,280,000.00 to assist low-income families. The program will assist low-income county residents who are struggling due to impacts of the COVID-19 pandemic with rent, mortgage and/or utility assistance. The intent is for this assistance to be provided along with financial counseling.

**III. DISCUSSION:**

1. Rental, mortgage and/or utility assistance is available for income eligible renters, homeowners who have experienced a financial hardship due to COVID-19 and have past due rent, mortgage or utility bills residing in County Districts of 1 and 3.
2. Income must be at or below 150% of Area Median Income (AMI) based on the total household's monthly income at the time of the application.
3. Attached is the Exhibit A – Madera County Rent, Mortgage and utility Assistance Program submitted to Madera County for consideration. The program will begin as soon as an executed contract is received by CAPMC. The effective date is February 1, 2022.

**IV. FINANCING: \$912,000.00**

**EXHIBIT “A”**

## **Madera County Rent, Mortgage and Utility Assistance Program**

MCRMUAP will do the following:

- Provide rental assistance to families facing eviction for nonpayment of rent and/or obtain alternative housing.
- Provide mortgage payment for homeowners who are behind in their payment.
- Provide utility (electricity, water and sewer) assistance to families facing utility shutoff due to nonpayment arising from loss of income.
- Provide financial counseling and referral services to families regarding benefits, services, other resources, legal rights and job protections.

CAPMC will be responsible for supervisorial districts 1 and 3.

CAPMC staff will conduct outreach to publicize the program to residents of the County of Madera through their community networks and recruit the assistance of local agencies, nonprofits and faith institutions to refer clients in need of assistance to the program. Staff also utilize local media (e.g., Madera Tribune, Sierra Star, Radio Bilingue, Univision, etc.) as well.

Each organization/agency will be conducting all of its business in compliance with the state mandate and in a manner as seamlessly as possible. Services will be provided during regular business hours on a daily basis at designated offices of CAPMC in the County of Madera. Intake will occur will be in-person, by phone, digitally or virtually depending on the State and local protocol governing the pandemic as determined by the respective entities.

*\*All applicants seeking financial assistance will be counseled on the availability of other resources, financial assistance, benefits, rights & job protections, and services to assist the distressed families in more than just preventing evictions and utility shutoffs. (E.g., income replacement (UIB, SDI, Workers Comp.); paid or unpaid leave (California Paid Sick Days, Family Medical Leave Act & California Family Rights Act); private and government relief funds; Pandemic EBT benefits 2.0; housing rent deferment and mortgage forbearance programs and options; health advisory; local food distribution and free meal sites, etc.) Applicants will be provided with information sheet and referrals made to agencies for follow-up and reporting. Also, immigrants will be informed about eligibility for public programs.*

*Program will coordinate, collaborate and cooperate with California Rural Legal Assistance, Madera County Action Partnership, Madera Housing Authority, Fresno – Madera United Way, Madera County Food Bank, etc. to leverage their expertise, services and resources to better assist applicant families in keeping their homes and getting back on their feet.*

Describe the method used to measure the effectiveness (outcomes) of services. Identify measurable goals and objectives. Attach a copy of the program's evaluation documentation.

*Evaluation will measure program outcomes and process. Program effectiveness will be determined by comparing accomplishments of stated goals, objectives and activities as set forth below. Important criteria include completion of tasks, attaining high rate of participation and ability to assist the largest number possible, and compliance with budget outlay. These are important indicators that will measure successes or failures.*

### **Program Protocol**

Overarching goal is to keep families facing loss of housing housed whether by keeping them in their current housing and failing that putting them in new housing. In that connection, a secondary goal ensuring that their utilities are uninterrupted or restored. Madera County Rent, Mortgage and Utility Assistance Program will be implemented to ensure that the funds are safeguarded and judiciously disbursed to eligible families in need that serve to conserve and maximize the number of families assisted.

All applications will be reviewed to determine the merits of their requests and amount of assistance granted. Decision whether to issue assistance and the amount will be completed within 48 hours. All payment disbursed will be made to the vendor, landlord, and/or lender (e.g., landlord or City of Madera). Staff will investigate to verify information provided. The same process and procedures will be followed in utility shutoffs. MCRMUAP is a program of last resort. Applicants eligible for other programs will be required to apply for assistance from other resources first before being considered.

Households seeking assistance will be provided with and required to complete an application and furnish supporting documents. Incomplete applications will be rejected unless exempted due to extenuating circumstances that are verified. The application will inform applicant of the types and amounts of financial assistance and criteria used to determine eligibility and grant amount.

Allowable expenses for housing assistance are rent, back rent, security deposit and credit report fees. Rent arrearages that predates March 2020 are disallowed. (Instances of retroactive by landlords will considered on a case-by-case basis.) Allowable utility expenses are bills reflecting the months beginning with March 2020 up through the month of application. Again, any arrearages that predates March 2020 are disallowed.

#### Eligibility

- Applicant family must reside in the County of Madera at all times relevant to the making of the application.
- Applicant's family income must be at or below 150% of the area median income (AMI).

#### Assistance amounts

- Maximum monthly rental assistance or mortgage payment is \$3000 per households regardless of family size for up to a total of 6 months. Allowable maximum is \$10,000.
- Maximum monthly utility assistance is \$200 per household for up to a total of 9 months. Allowable maximum is \$1800.
- Each household is eligible to request either or both once.
- Applicant who formerly lived in a household that received financial assistance

under this program (rent, mortgage and/or utilities) will be ineligible to request assistance in his/her own stead. (CAPMC reserves the right to allow for hardship exceptions on a case-by-case basis.)

#### Time period

- No financial assistance payment allowed that predate March 1, 2020.
- Any retrospective application of financial assistance toward a month prior to March 2020 is not allowed. (MCRMUAP reserves the right to allow for hardship exceptions on case-by-case basis.)
- Financial assistance (first, last and up to two-month security deposit) allowable for obtaining new housing not resulting from eviction.

Priorities (Each application will be rated based on the following criteria in no particular order other than assuring that affected families remain housed and with essential services.)

- Payment of assistance (rent or mortgage payment) will stop the eviction process and allow the family to remain in the home.\*
- Payment of assistance will allow the family to continue receiving uninterrupted utility services.
- Applicant has explored the potential of entering into repayment plan to extinguish arrearages in order to reduce the amount of assistance payment needed. \*\*
- No current income and/or savings.
- Likelihood of reemployment or future employment or receipt of other income source. \*\*\*
- Ineligible for federal stimulus or state funds.
- Ability to come up with matching funds to reduce the amount of assistance needed.
- Likelihood of success in remaining housed or finding new housing if assistance is provided.
- Imminence of loss of housing or utility shutoff. \*\*\*\*
- No other viable options available. Applicants are required to take advantage of other options before resorting to this program. \*\*\*\*\*
- First come, first served.

*\*Request for financial assistance to forestall an eviction due to a rent arrearage may be denied if the applicant has no means to pay both current and future rent. Alternatively, a grant would be made to allow the applicant to find new housing notwithstanding in light of the imminence of eviction.*

*\*\*\*Request would be granted if the applicant is going back to work so can pay rent as they come due once the arrearage is extinguished.*

*\*\*\*\*Proof of service of notice of termination, summons and complaint and notice of foreclosure sale are required.*

*\*\*\*\*\*In the case of mortgages, a borrower must fall behind by 3 months before the lender initiates the foreclosure process by sending out a notice of default. When the*

*default is not cured, notice of sale is sent 90 days later. A foreclosure is held no sooner than 20 days thereafter. At any point up to the date of sale, the borrower can exercise the right of redemption to keep the home. Alternatively, the borrower can request a modification of the existing loan which will delay matters for at least another 60 days on average. After the sale, the new owner must serve a notice of termination before initiating eviction proceedings. Often the new owner after the foreclosure sale offers "cash for keys" (approximately \$2500) in lieu of going to court. Thus, from the time of default, the mortgage borrower gets to remain in the house for 240 days at a minimum, (that's without requesting a loan modification) and stands a chance of getting money to move into a new place. If the loan is modified, the default is cured and the borrower gets to stay in the home. To the extent that a homeowner has multiple, better and more sustainable options and eviction is not imminent, such requests will receive a much lower priority rating.*

# **EXHIBIT “B”**



**Community Action Partnership of Madera County  
Community Services  
Madera County Rent, Mortgage and Utility Assistance Program  
February 1, 2022 - December 31, 2023**

**Budget**

Salaries & Benefits	70,573
Operating Costs	17,857
Direct Client Assistance	747,500
Indirect Expense @ 9.10%	76,070
	<hr/>
	<b>912,000</b>
	<hr/>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED JANUARY 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
CSBG (01/01/21 - 12/31/21) 218	286,748.00	10,179.72	8.33%	3.55%	Large % of administrative costs to operate social services programs
CSBG DISCRETIONARY 2021 (06/01/21 - 5/31/22) 217	28,250.00	9,447.98	66.67%	33.44%	Discretionary grant to serve community needs or increase agency capacity
CSBG CARES 2020 (03/27/20 - 5/31/22) 219	390,168.00	318,385.72	84.62%	81.60%	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
CSBG CARES DISCRETIONARY (03/27/20 - 5/31/22) 251	40,370.00	40,118.12	84.62%	99.38%	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
<b>HEAD START &amp; CHILD DEVELOPMENT</b>					
HEAD START REGIONAL (06/1/21 - 05/31/22) 311/380	4,110,180.00	2,478,180.41	66.67%	60.29%	Provide HS services to 246 low income preschool children and families
HEAD START T/TA (06/01/21 - 05/31/22) 310	46,025.00	32,134.46	66.67%	69.82%	Provide training for staff and parents
EARLY HEAD START REGIONAL (06/01/21 - 05/31/22) 312	601,117.00	379,252.57	66.67%	63.09%	Provide early HS services to 42 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA (06/01/21 - 05/31/22) 309	13,373.00	10,177.37	66.67%	76.10%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED (07/01/21 - 06/30/22) 319	761,724.00	375,903.00	58.33%	49.35%	Provide child care services to HS preschool children and families
REGIONAL HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 814	344,592.00	262,849.40	41.67%	76.28%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MADERA STATE CSPP/RHS - AB82 07/01/2021 - 06/30/2022 815	54,023.00	11,288.32	58.33%	20.90%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
REGIONAL HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 818	86,679.00	34,728.86	41.67%	40.07%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
CHILD & ADULT CARE FOOD PROGRAM (10/01/21 - 09/30/22) 390	513,902.00	101,831.49	33.33%	19.82%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START (03/01/21 - 02/28/22) 321/362	5,159,852.00	4,665,759.17	91.67%	90.42%	Provide HS services to 458 migrant and 121 seasonal children and families
MADERA MIGRANT HS TRAINING (03/01/21 - 02/28/22) 320	31,845.00	23,642.95	91.67%	74.24%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR (07/01/21 - 06/30/22) 322/324	883,339.00	593,760.91	58.33%	67.22%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE - SPECIALIZED SRV (07/01/21 - 06/30/22) 325	134,765.00	74,964.70	58.33%	55.63%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED JANUARY 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
MADERA MIGRANT CHILD CARE - PART YEAR COVID FUND - CMIG AB82 07/01/2021 - 06/30/22 822	28,114.00	18,985.43	58.33%	67.53%	Provide funds to prevent, prepare for and respond to COVID-19 in the Madera Migrant Child Care program
MADERA MIGRANT HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 826	163,857.00	6,337.62	41.67%	3.87%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MIGRANT HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 827	535,575.00	74,688.33	41.67%	13.95%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
FRESNO MIGRANT HEAD START (09/01/21 - 08/31/22) 331	4,652,471.00	1,675,799.68	41.67%	36.02%	Provide HS services to 519 migrant children and families
FRESNO MIGRANT HS -TRAINING (09/01/21 - 08/31/22) 330	82,690.00	9,083.14	41.67%	10.98%	Provide training for staff and parents
FRESNO MIGRANT EARLY HEAD START (09/01/21 - 08/31/22) 337	330,420.00	997.20	41.67%	0.30%	Provide early HS services to 30 low income infant, toddlers and pregnant women
FRESNO MIGRANT EARLY HS -TRAINING (09/01/21 - 08/31/22) 338	Inactive	Inactive	#VALUE!	#VALUE!	Provide training for staff and parents
FRESNO MIGRANT HEAD START CARES (09/01/21 - 08/31/22) 831	60,391.06	47.70	41.67%	0.08%	Provide funds to prevent, prepare for and respond to COVID-19 in the Fresno Migrant Head Start
FRESNO MIGRANT EARLY HEAD START CARES (09/01/21 - 08/31/22) 837	0.00	0.00	#DIV/0!	#DIV/0!	Provide funds to prevent, prepare for and respond to COVID-19 in the Fresno Early Head Start
DSS STRENGTHENING FAMILIES (07/01/2021 - 06/30/2022) 371	189,600.00	102,993.52	58.33%	54.32%	Provides training and education to parents to strengthen family relationships
<b>RESOURCE &amp; REFERRAL:</b>					
CCDF-HEALTH & SAFETY (07/01/21 - 06/30/22) CONTRACT PENDING 411	4,702.00	1,368.93	58.33%	29.11%	Training and supplies for child care providers
R & R GENERAL (07/01/21 - 06/30/22) CONTRACT PENDING 401	196,708.00	123,407.60	58.33%	62.74%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM (07/01/21 - 06/30/23) CONTRACT PENDING 407	394,276.00	79,094.41	58.33%	20.06%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT (07/01/21 - 06/30/22) CONTRACT PENDING 424	33,509.00	12,278.82	58.33%	36.64%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT (07/01/20 - 06/30/22) 426/432	6,544,277.00	5,411,682.59	79.17%	82.69%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 (07/01/21 - 06/30/22) CONTRACT PENDING 427	2,659,629.00	860,054.68	58.33%	32.34%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 (07/01/21 - 06/30/22) CONTRACT PENDING 428	1,317,464.00	571,578.73	58.33%	43.38%	Provide subsidized child care for eligible families
CRRSA ONE TIME ONLY PROVIDER STIPENDS (04/01/20 - 06/30/22) 440	433,833.75	431,628.75	81.48%	99.49%	Provide supplies and one-time stipend to child care providers through the Coronavirus Response and Relief Supplemental Appropriations Act.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED JANUARY 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
<b>VICTIM SERVICES:</b>					
RSVP/CALOES (10/01/21 - 09/30/22) 500	332,174.00	94,658.35	33.33%	28.50%	Assist victims of sexual assault
VICTIM WITNESS/CALOES (10/01/21 - 09/30/22) 501	354,836.00	105,843.98	33.33%	29.83%	Assist victims of crime
DOM. VIO. MARRIAGE LICENSE (07/01/21 - 06/30/22) 502	57,200.00	1,964.68	58.33%	3.43%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION (07/01/21 - 06/30/22) 504	5,000.00	180.54	58.33%	3.61%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND (07/01/21 - 06/30/22) DONATIONS ONLY 507/525	2,000.00	1,056.28	58.33%	52.81%	Assist victims of domestic violence
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH (01/01/22 - 12/31/22) 508	163,177.00	8,656.79	8.33%	5.31%	Assist unserved/underserved, primarily Hispanic, victims of crime
VICTIM SERVICES CENTER FUND (07/01/21 - 06/30/22) DONATIONS ONLY 510	2,500.00	1,315.09	58.33%	52.60%	Assist with program operations for all Victim Services clients
SHELTER-BASED DOMESTIC VIOLENCE (10/01/20 - 09/30/22) 533	1,140,174.00	749,234.30	66.67%	65.71%	Provide shelter services for domestic violence victims
TRANSITIONAL HOUSING (01/01/21 - 12/31/21) 531	126,807.00	10,875.69	8.33%	8.58%	Provide long-term shelter services for domestic violence and human trafficking victims
<b>YOUTH AND SPECIALIZED SERVICES:</b>					
MENTAL HEALTH FULL SERVICES (07/01/21 - 6/30/22) 607	5,000.00	1,945.06	58.33%	38.90%	Provides direct benefits for clients
CHILD ADVOCACY CENTER (07/01/21 - 6/30/22) 516	1,000.00	448.68	58.33%	44.87%	Provide child sexual assault interviews
<b>COMMUNITY SERVICES - EMERGENCY &amp; OTHER SERVICES:</b>					
E.C.I.P./LIHEAP (10/01/19 - 10/31/21) 203	Inactive	Inactive	#VALUE!	#VALUE!	Assistance for low income clients for energy bills and weatherization services
FEMA (01/01/20 - 10/31/21) 205	Inactive	Inactive	#VALUE!	#VALUE!	Administration of the FEMA program
E.C.I.P./LIHEAP (11/01/20 - 06/30/22) 207	684,900.00	459,636.15	75.00%	67.11%	Assistance for low income clients for energy bills and weatherization services
FEMA (01/01/20 - 10/31/21) 235	Inactive	Inactive	#VALUE!	#VALUE!	Administration of the FEMA program
LIHEAP CARES (07/01/20 - 09/30/21) 234	Inactive	Inactive			Assistance for low income clients for energy bills impacted by COVID-19
SENIOR MEAL - MADERA COUNTY (07/01/21 - 06/30/22) 237	43,734.00	13,902.19	58.33%	31.79%	Provides lunch meal program for seniors in eastern Madera County & Ranchos

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED JANUARY 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
MADERA CO. SENIOR MEAL HOME DELIVERY (07/01/21 - 06/30/22) 247	220,734.00	111,109.36	42.42%	50.34%	Provides meals for seniors in eastern Madera County & Ranchos due to COVID-19 restrictions
DRINKING WATER - STATE WATER RESOURCES (07/01/19 - 02/28/22) 252	115,500.00	67,316.75	96.88%	58.28%	Provides bottled water for continuation of drought water assistance
MADERA MENTAL HEALTH PROPERTY MGMT (07/01/21 - 06/30/22) 216	50,000.00	7,914.72	58.33%	15.83%	Provides property management services for the County of Madera Behavioral Health
<b>COMMUNITY SERVICES - HOMELESS PROGRAMS:</b>					
FEMA CARES (01/27/20 - 10/31/21) 210	Inactive	Inactive	#VALUE!	#VALUE!	Housing assistance for clients impacted by COVID-19 and administration of FEMA CARES
SHUNAMMITE PLACE (11/01/21 - 10/31/22) 224	581,016.00	99,781.30	25.00%	17.17%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG (07/01/21 - 06/30/22) CONTRACT PENDING 231	20,000.00	3,844.65	58.33%	19.22%	Provides funding for Fresno-Madera Continuum of Care and homeless support
CITY OF MADERA - CDBG CARES (07/01/20 - 08/31/21) CONTRACT EXTENDED 244	Inactive	Inactive	#VALUE!	#VALUE!	Provides utility and rental assistance for clients within the City of Madera jurisdiction
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP) BEHAVIORAL HEALTH (06/01/20 - 6/30/25) 246	411,434.00	345,092.06	40.82%	83.88%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
KAISER RAPID REHOUSING (12/01/2020 - 12/31/2021) 249	Inactive	Inactive	#VALUE!	#VALUE!	Provides rental assistance to clients
WESTCARE RAPID REHOUSING (03/01/2021 - 2/28/2022) 253	65,000.00	11,902.23	91.67%	18.31%	Provides rent, security deposits, utility deposits, and moving and storage costs for homeless clients
BEHAVIORAL HEALTH PATH PROGRAM (07/01/2021 - 06/30/2022) CONTRACT PENDING 259	39,136.00	22,291.29	58.33%	56.96%	Provides rental assistance to clients
EMERGENCY RENTAL ASSISTANCE PROGRAM MADERA COUNTY (05/17/21 - 12/31/21) 261	61,745.00	6,724.09	113.33%	10.89%	Provides promotion, advertising, and outreach activities to deliver information and technical assistance for rental program related to Covid 19
EMERGENCY SOLUTIONS GRANT (01/01/21 - 12/31/21) 268	110,000.00	75,283.98	108.33%	68.44%	Provides funds for hotel emergency housing, rapid rehousing, homeless prevention, HMIS and outreach
ESG CARES (01/01/21 - 12/31/21) CONTRACT PENDING 269	396,000.00	137,036.75	108.33%	34.61%	Provides emergency shelter and rapid rehousing to homeless
HOMELESS OUTREACH CCP AB109 (07/01/21 - 06/30/22) CONTRACT PENDING 272	231,000.00	140,453.97	58.33%	60.80%	Provides outreach workers to offer case management and resources to homeless or at-risk
CITY OF MADERA - CDBG CARES ROUND 2 (07/01/21 - 06/30/22) CONTRACT PENDING 255	122,322.19	18,207.11	58.33%	14.88%	Provides utility and rental assistance for clients within the City of Madera jurisdiction
CITY OF MADERA - CDBG CAPITAL PROJECT FUND (07/01/21 - 06/30/22) CONTRACT PENDING	345,000.00	0.00	58.33%	0.00%	Provides housing, supportive services, and landlord engagement activities

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Consolidated Balance Sheet by Object December 31, 2021**

	<u><b>This Year</b></u>
<b>Assets</b>	
1113- CASH IN WESTAMERICA PAYROLL CK	4,514.45
1115- CASH IN WESTAMERICA MENTAL HEALTH	3,101.91
1116- CASH IN WESTAMERICA HEAD START MONEY MARKET	2,514.83
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	115,595.04
1122- SAVINGS - WESTAMERICA	3,524,602.35
1130- PETTY CASH	810.00
1310- GRANTS RECEIVABLE	3,061,083.50
1320- ACCOUNTS RECEIVABLE	1,977.21
1322- A/R INTERSTATE ASSOC. - CHURCH OF GOD	757.85
1327- A/R-OTHER	241.33
1328- EMPLOYEE & TRAVEL ADVANCES	0.00
1329- ADVANCE CLEARING	11,431.13
1410- PREPAID EXPENSES	83,344.37
1420- SECURITY DEPOSITS	37,366.04
1421- WORKERS' COMP DEPOSIT	74,733.94
1450- INVENTORY	21,512.26
1512- EQUIPMENT	1,346,884.88
1513- VEHICLES	1,000,268.86
1514- BUILDINGS	4,364,110.45
1515- LAND IMPROVEMENTS	190,835.13
1516- BUILDING IMPROVEMENTS	297,449.87
1519- LAND	59,005.00
1522- ACC DEPR - EQUIPMENT	(986,989.00)
1523- ACC DEPR - VEHICLES	(796,555.67)
1524- ACC DEPR - BUILDINGS	(3,484,836.00)
1525- ACC DEPR - LAND IMPROVE.	(138,958.91)
1526- ACC DEPR - BUILDING IMPROVE.	(79,822.71)
Total Assets	8,714,978.11
<b>Liabilities and Net Assets</b>	
2101- ACCOUNTS PAYABLE	983,080.82
2111- ACCOUNTS PAYABLE - MANUAL	253,767.70
2112- ACCOUNTS PAY-FUNDING SOURCE	(632.16)
2115- A/P OTHERS	2,396.81
2121- ACCRUED PAYROLL	0.00
2122- ACCRUED VACATION	1,192,434.99
2123- ACCRUED PAYROLL - MANUAL	849.40
2211- FICA PAYABLE	53,138.40
2212- FICA-MED PAYABLE	12,427.60
2213- FIT PAYABLE	31,721.00
2215- SIT PAYABLE	12,308.65
2216- SDI PAYABLE	5,142.38

2217- SUI PAYABLE	338.97
2220- WORKER'S COMP PAYABLE	71,377.33
2231- RETIREMENT PAYABLE-ER CONTRIB	598,971.52
2233- W/H RETIREMENT-ER403B BENEFIT	0.00
2244- KAISER MID20	(2,889.57)
2245- KAISER HIGH15	(7,928.00)
2248- KAISER LOW30	(4,029.84)
2252- SELF INSURANCE - LIFE & ADD	(662.96)
2253- VISION INSURANCE PAYABLE	2,557.11
2254- SELF INSURANCE - DENTAL	76,397.91
2255- UNION DUES & FEE PAYMENTS	0.00
2258- TELEMEDICINE	(24.00)
2260- MADERA RHS PARENT GROUPS	552.34
2262- FRESNO MHS PARENT GROUPS	2,130.16
2264- MCAC EMP FUND-UNIFICATION	64.15
2265- FRESNO - EDS - FUNDS	1,854.17
2266- R & R PROGRAM	6,290.02
2410- DEFERRED GRANT REVENUE	2,723,821.93
2415- RESERVE ACCOUNT	39,974.00
2420- OTHER DEFERRED REVENUE	10,206.17
Total Liabilities	<u>6,065,637.00</u>
3000- NET ASSETS W/O DONOR RESTRICTIONS	339,987.55
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,679,570.49
Change in Net Assets	<u>69,783.07</u>
Total Net Assets	<u>2,649,341.11</u>
Total Liabilities and Net Assets	<u>8,714,978.11</u>

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<b>COMMUNITY ACTION PARTERNSHIP OF MADERA COUNTY, INC.</b> <b>Consolidated Revenue and Expense</b> <b>December 31, 2021</b>
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	<u>Year-To-Date</u>
<u>Revenues</u>	
4110- GRANT INCOME-FEDERAL	12,257,021.69
4120- GRANT INCOME-STATE	3,541,255.49
4130- GRANT INCOME-AREA	206,030.41
4210- DONATIONS	23,051.70
4220- IN KIND CONTRIBUTIONS	1,085,265.47
4315- CHILD CRE REVENUE-STATE	0.00
4320- INTEREST INCOME	928.36
4330- SALE OF ASSETS	3,000.00
4350- RENTAL INCOME	27,039.27
4370- MERCHANDISE SALES	0.00
4390- MISCELLANEOUS INCOME	841.20
4900- INDIRECT COST REIMBURSEMENT	1,236,824.27
Total Revenues	<u>18,381,257.86</u>
 <u>Expenses</u>	
5010- SALARIES & WAGES	6,940,606.56
5012- DIRECTOR'S SALARY	86,535.09
5020- ACCRUED VACATION PAY	403,921.08
5112- HEALTH INSURANCE	636,311.15
5114- WORKER'S COMPENSATION	165,856.21
5116- PENSION	403,873.24
5122- FICA	556,967.94
5124- SUI	11,401.39
5125- DIRECTOR'S FRINGE	42,598.97
5130- ACCRUED VACATION FRINGE	24,299.72
6110- OFFICE SUPPLIES	56,236.80
6112- DATA PROCESSING SUPPLIES	221,032.99
6121- FOOD	176,255.39
6122- KITCHEN SUPPLIES	34,953.98
6130- PROGRAM SUPPLIES	705,464.34
6132- MEDICAL & DENTAL SUPPLIES	17,565.21
6134- INSTRUCTIONAL SUPPLIES	7,364.62
6140- CUSTODIAL SUPPLIES	51,702.88
6142- LINEN/LAUNDRY	0.00
6143- FURNISHINGS	34,881.37
6160- RESALE ITEMS	242.27
6170- POSTAGE & SHIPPING	14,994.63
6180- EQUIPMENT RENTAL	74,733.67
6181- EQUIPMENT MAINTENANCE	32,301.97
6216- CAPITAL EXPENDITURES > \$1000	28,784.38
6221- EQUIPMENT OVER > \$5000	112,657.15
6310- PRINTING & PUBLICATIONS	4,466.70
6312- ADVERTISING & PROMOTION	1,243.96



6320- TELEPHONE	165,589.97
6410- RENT	585,304.32
6420- UTILITIES/ DISPOSAL	214,717.46
6432- BUILDING REPAIRS/ MAINTENANCE	121,450.38
6433- GROUNDS MAINTENANCE	43,044.80
6436- PEST CONTROL	10,966.48
6437- BURGLAR & FIRE ALARM	12,463.61
6440- PROPERTY INSURANCE	30,362.66
6510- AUDIT	40,000.00
6520- CONSULTANTS	34,779.89
6522- CONSULTANT EXPENSES	4,226.98
6524- CONTRACTS	289,832.56
6530- LEGAL	98,208.73
6540- CUSTODIAL SERVICES	57,344.09
6555- MEDICAL SCREENING/DEAT/STAFF	2,035.00
6610- GAS & OIL	18,050.49
6620- VEHICLE INSURANCE	41,154.97
6630- VEHICLE LICENSE & FEES	430.00
6640- VEHICLE REPAIR & MAINTENANCE	29,371.51
6712- STAFF TRAVEL-LOCAL	9,486.53
6714- STAFF TRAVEL-OUT OF AREA	408.09
6722- PER DIEM - STAFF	421.00
6742- TRAINING - STAFF	61,673.59
6745- TRAINING - PARTICIPANT/CLIENTS	0.00
6810- BANK CHARGES	3,235.86
6832- LIABILITY INSURANCE	19,052.82
6834- STUDENT ACTIVITY INSURANCE	3,832.72
6840- PROPERTY TAXES	526.85
6850- FEES & LICENSES	21,524.80
6851- CPR FEES	1,254.75
6852- FINGERPRINT	986.25
6875- EMPLOYEE HEALTH & WELFARE COSTS	26,822.30
7111- PARENT MILEAGE	211.00
7112- PARENT INVOLVEMENT	451.48
7114- PC ALLOWANCE	3,365.00
7116- POLICY COUNCIL FOOD ALLOWANCE	389.09
7210- TRANSPORTATION VOUCHERS	672.35
7224- CLIENT RENT	136,423.33
7226- CLIENT LODGING/SHELTER	224,459.56
7230- CLIENT FOOD	271.05
7234- FOOD - INDIVIDUAL	16.36
7240- DIRECT BENEFITS	2,817,412.01
7245- DIRECT BENEFITS - STATE	0.00
7250- FURNACE REPAIRS/REPLACEMENT	9,900.70
8110- IN KIND SALARIES	813,711.71
8120- IN KIND RENT	270,971.76
8130- IN KIND - OTHER	582.00
9010- INDIRECT COST ALLOCATION	1,236,824.27
Total Expenses	<u>18,311,474.79</u>
Excess Revenue Over (Under) Expenditures	<u>69,783.07</u>

**Victims Services-Domestic Violence Program  
October 1, 2020 to December 31, 2021**

<u>533 0 SHELTER BASED DV SERVICES</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	647,857.00	27,415.20	456,824.97	0.00	(0.71)	0.00	456,824.97	191,032.03
4120- GRANT INCOME-STATE	492,317.00	16,000.00	251,823.00	0.00	(0.51)	0.00	251,823.00	240,494.00
4220- IN KIND CONTRIBUTIONS	0.00	0.00	21,284.00	0.00	0.00	0.00	21,284.00	(21,284.00)
Total Revenues	<u>1,140,174.00</u>	<u>43,415.20</u>	<u>729,931.97</u>	<u>0.00</u>	<u>(0.64)</u>	<u>0.00</u>	<u>729,931.97</u>	<u>410,242.03</u>
<u>Expenses</u>								
5010- SALARIES & WAGES	707,164.00	25,508.41	413,531.84	0.00	0.58	0.00	413,531.84	293,632.16
5020- ACCRUED VACATION PAY	0.00	1,361.46	18,627.97	0.00	0.00	0.00	18,627.97	(18,627.97)
5112- HEALTH INSURANCE	60,788.00	2,068.79	31,192.95	0.00	0.51	0.00	31,192.95	29,595.05
5114- WORKER'S COMPENSATION	14,585.00	550.92	9,928.28	0.00	0.68	0.00	9,928.28	4,656.72
5116- PENSION	30,900.00	1,569.10	20,768.33	0.00	0.67	0.00	20,768.33	10,131.67
5122- FICA	54,487.00	2,118.94	33,275.65	0.00	0.61	0.00	33,275.65	21,211.35
5124- SUI	7,824.00	0.00	3,898.12	0.00	0.50	0.00	3,898.12	3,925.88
5130- ACCRUED VACATION FICA	0.00	(125.85)	(33.12)	0.00	0.00	0.00	(33.12)	33.12
6110- OFFICE SUPPLIES	3,120.00	23.94	2,368.14	0.00	0.76	29.22	2,397.36	722.64
6112- DATA PROCESSING SUPPLIES	1,980.00	931.19	8,877.92	0.00	4.48	193.35	9,071.27	(7,091.27)
6121- FOOD	0.00	0.00	296.02	0.00	0.00	0.00	296.02	(296.02)
6130- PROGRAM SUPPLIES	10,437.00	(107.69)	6,407.44	0.00	0.61	130.00	6,537.44	3,899.56
6132- MEDICAL & DENTAL SUPPLIES	0.00	0.00	148.18	0.00	0.00	0.00	148.18	(148.18)
6140- CUSTODIAL SUPPLIES	720.00	0.00	388.02	0.00	0.54	0.00	388.02	331.98
6143- FURNISHINGS	0.00	0.00	59.26	0.00	0.00	0.00	59.26	(59.26)
6170- POSTAGE & SHIPPING	540.00	8.48	167.87	0.00	0.31	0.00	167.87	372.13
6180- EQUIPMENT RENTAL	2,400.00	158.34	1,901.94	0.00	0.79	0.00	1,901.94	498.06
6181- EQUIPMENT MAINTENANCE	720.00	0.00	173.78	0.00	0.24	0.00	173.78	546.22
6310- PRINTING & PUBLICATIONS	319.00	0.00	236.15	0.00	0.74	0.00	236.15	82.85
6312- ADVERTISING & PROMOTION	960.00	0.00	604.97	0.00	0.63	0.00	604.97	355.03
6320- TELEPHONE	18,840.00	1,020.34	15,266.79	0.00	0.81	0.00	15,266.79	3,573.21
6410- RENT	28,310.00	1,143.48	17,175.07	0.00	0.61	0.00	17,175.07	11,134.93
6420- UTILITIES/ DISPOSAL	25,080.00	1,637.39	18,986.39	0.00	0.76	0.00	18,986.39	6,093.61
6432- BUILDING REPAIRS/ MAINTENANCE	4,800.00	0.00	3,485.46	0.00	0.73	475.00	3,960.46	839.54
6433- GROUNDS MAINTENANCE	8,280.00	350.00	7,025.00	0.00	0.85	0.00	7,025.00	1,255.00
6436- PEST CONTROL	3,000.00	124.00	1,860.00	0.00	0.62	0.00	1,860.00	1,140.00
6437- BURGLAR & FIRE ALARM	3,960.00	203.41	2,350.84	0.00	0.59	0.00	2,350.84	1,609.16
6440- PROPERTY INSURANCE	5,280.00	231.54	3,553.98	0.00	0.67	0.00	3,553.98	1,726.02
6520- CONSULTANTS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
6530- LEGAL	0.00	0.00	700.00	0.00	0.00	0.00	700.00	(700.00)
6540- CUSTODIAL SERVICES	5,400.00	261.14	4,967.26	0.00	0.92	0.00	4,967.26	432.74

**Victims Services-Domestic Violence Program**  
**October 1, 2020 to December 31, 2021**

<b><u>533 0 SHELTER BASED DV SERVICES</u></b>	<b><u>Grant</u></b>	<b><u>Current</u></b>	<b><u>YTD Actual</u></b>	<b><u>YTD</u></b>		<b><u>YTD</u></b>	<b><u>Actual Plus</u></b>	<b><u>Budget</u></b>
	<b><u>Budget</u></b>	<b><u>Month</u></b>	<b><u>December 31,</u></b>	<b><u>Budget</u></b>	<b><u>% Spent</u></b>	<b><u>Encumbrance</u></b>	<b><u>Encumbrance</u></b>	<b><u>Balance</u></b>
		<b><u>Actual</u></b>	<b><u>2021</u></b>	<b><u>31, 2021</u></b>				
6555- MEDICAL SCREENING/DEAT/STAFF	0.00	0.00	120.00	0.00	0.00	0.00	120.00	(120.00)
6610- GAS & OIL	2,400.00	256.36	2,743.14	0.00	1.14	0.00	2,743.14	(343.14)
6620- VEHICLE INSURANCE	5,160.00	227.01	3,241.70	0.00	0.63	0.00	3,241.70	1,918.30
6640- VEHICLE REPAIR & MAINTENANCE	1,320.00	0.00	1,869.24	0.00	1.42	0.00	1,869.24	(549.24)
6712- STAFF TRAVEL-LOCAL	290.00	0.00	0.00	0.00	0.00	0.00	0.00	290.00
6742- TRAINING - STAFF	0.00	0.00	453.24	0.00	0.00	0.00	453.24	(453.24)
6830- INSURANCE & BONDING	720.00	0.00	0.00	0.00	0.00	0.00	0.00	720.00
6832- LIABILITY INSURANCE	972.00	76.50	1,257.20	0.00	1.29	0.00	1,257.20	(285.20)
6840- PROPERTY TAXES	876.00	0.00	925.62	0.00	1.06	0.00	925.62	(49.62)
6850- FEES & LICENSES	1,920.00	75.00	1,242.58	0.00	0.65	0.00	1,242.58	677.42
6852- FINGERPRINT	0.00	0.00	58.75	0.00	0.00	0.00	58.75	(58.75)
6875- EMPLOYEE HEALTH & WELFARE	0.00	29.90	597.91	0.00	0.00	(0.59)	597.32	(597.32)
7226- CLIENT LODGING/SHELTER	25,720.00	0.00	8,414.40	0.00	0.33	0.00	8,414.40	17,305.60
7230- CLIENT FOOD	0.00	91.85	379.06	0.00	0.00	0.00	379.06	(379.06)
7240- DIRECT BENEFITS	800.00	0.00	46.50	0.00	0.06	0.00	46.50	753.50
8120- IN KIND RENT	0.00	0.00	20,718.00	0.00	0.00	0.00	20,718.00	(20,718.00)
8130- IN KIND - OTHER	0.00	0.00	566.00	0.00	0.00	0.00	566.00	(566.00)
9010- INDIRECT COST ALLOCATION	95,102.00	3,621.25	59,108.13	0.00	0.62	0.00	59,108.13	35,993.87
Total Expenses	<u>1,140,174.00</u>	<u>43,415.20</u>	<u>729,931.97</u>	<u>0.00</u>	<u>0.64</u>	<u>826.98</u>	<u>730,758.95</u>	<u>409,415.05</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(826.98)</b>	<b>(826.98)</b>	<b>826.98</b>
<b>Beginning Net Assets - Unrestricted</b>	<b>0.00</b>	<b>(82.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>(82.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(826.98)</b>	<b>(826.98)</b>	<b>826.98</b>

**LIHEAP 20B-2019**  
**October 1, 2019 to December 31, 2021**

<u>203 0 HOME ENERGY ASSISTANCE PROGRAM</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	754,299.00	0.00	750,174.67	754,299.00	(0.99)	0.00	750,174.67	4,124.33
Total Revenues	754,299.00	0.00	750,174.67	754,299.00	(0.99)	0.00	750,174.67	4,124.33
<u>Expenses</u>								
5010- SALARIES & WAGES	203,621.00	0.00	182,351.16	203,621.00	0.90	0.00	182,351.16	21,269.84
5019- SALARIES & WAGES C19	0.00	0.00	7,500.45	0.00	0.00	0.00	7,500.45	(7,500.45)
5020- ACCRUED VACATION PAY	0.00	0.00	13,986.18	0.00	0.00	0.00	13,986.18	(13,986.18)
5112- HEALTH INSURANCE	22,592.00	0.00	16,324.74	22,592.00	0.72	0.00	16,324.74	6,267.26
5114- WORKER'S COMPENSATION	1,254.00	0.00	1,132.78	1,254.00	0.90	0.00	1,132.78	121.22
5115- Worker's Compensation C19	0.00	0.00	39.90	0.00	0.00	0.00	39.90	(39.90)
5116- PENSION	11,529.00	0.00	8,063.74	11,529.00	0.70	0.00	8,063.74	3,465.26
5117- Pension C19	0.00	0.00	223.01	0.00	0.00	0.00	223.01	(223.01)
5121- FICA C19	0.00	0.00	559.00	0.00	0.00	0.00	559.00	(559.00)
5122- FICA	16,131.00	0.00	14,721.93	16,131.00	0.91	0.00	14,721.93	1,409.07
5124- SUI	2,356.00	0.00	2,867.57	2,356.00	1.22	0.00	2,867.57	(511.57)
5130- ACCRUED VACATION FICA	0.00	0.00	306.39	0.00	0.00	0.00	306.39	(306.39)
6110- OFFICE SUPPLIES	3,747.00	0.00	3,294.29	3,747.00	0.88	0.00	3,294.29	452.71
6112- DATA PROCESSING SUPPLIES	16,335.00	0.00	18,523.67	16,335.00	1.13	0.00	18,523.67	(2,188.67)
6130- PROGRAM SUPPLIES	650.00	0.00	673.47	650.00	1.04	0.00	673.47	(23.47)
6142- LINEN/LAUNDRY	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6170- POSTAGE & SHIPPING	2,360.00	0.00	2,225.39	2,360.00	0.94	0.00	2,225.39	134.61
6180- EQUIPMENT RENTAL	3,030.00	0.00	2,487.68	3,030.00	0.82	0.00	2,487.68	542.32
6181- EQUIPMENT MAINTENANCE	4,505.00	0.00	3,190.74	4,505.00	0.71	0.00	3,190.74	1,314.26
6310- PRINTING & PUBLICATIONS	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6312- ADVERTISING & PROMOTION	30.00	0.00	5,155.14	30.00	171.84	0.00	5,155.14	(5,125.14)
6320- TELEPHONE	7,050.00	0.00	8,594.54	7,050.00	1.22	0.00	8,594.54	(1,544.54)
6410- RENT	16,400.00	0.00	17,231.61	16,400.00	1.05	0.00	17,231.61	(831.61)
6420- UTILITIES/ DISPOSAL	3,160.00	0.00	3,680.91	3,160.00	1.16	0.00	3,680.91	(520.91)
6432- BUILDING REPAIRS/ MAINTENANCE	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6440- PROPERTY INSURANCE	770.00	0.00	576.03	770.00	0.75	0.00	576.03	193.97
6520- CONSULTANTS	0.00	0.00	2,540.00	0.00	0.00	0.00	2,540.00	(2,540.00)
6524- CONTRACTS	375,419.00	0.00	371,294.67	375,419.00	0.99	0.00	371,294.67	4,124.33
6530- LEGAL	100.00	0.00	87.50	100.00	0.88	0.00	87.50	12.50
6555- MEDICAL SCREENING/DEAT/STAFF	150.00	0.00	0.00	150.00	0.00	0.00	0.00	150.00
6610- GAS & OIL	80.00	0.00	64.23	80.00	0.80	0.00	64.23	15.77
6640- VEHICLE REPAIR & MAINTENANCE	20.00	0.00	0.00	20.00	0.00	0.00	0.00	20.00



**LIHEAP 21B-5019 - Fund 207**  
**November 1, 2020 to December 31, 2021**

<u>207 0 HOME ENERGY ASSIST. PROG.</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	684,900.00	66,382.28	433,919.34	407,634.00	(0.63)	0.00	433,919.34	250,980.66
Total Revenues	684,900.00	66,382.28	433,919.34	407,634.00	(0.63)	0.00	433,919.34	250,980.66
<u>Expenses</u>								
5010- SALARIES & WAGES	155,029.00	16,154.60	165,744.24	106,857.00	1.07	0.00	165,744.24	(10,715.24)
5020- ACCRUED VACATION PAY	0.00	847.74	9,793.10	0.00	0.00	0.00	9,793.10	(9,793.10)
5112- HEALTH INSURANCE	19,459.00	1,661.78	20,096.36	13,156.00	1.03	0.00	20,096.36	(637.36)
5114- WORKER'S COMPENSATION	818.00	59.11	729.78	581.00	0.89	0.00	729.78	88.22
5116- PENSION	8,479.00	846.68	8,764.92	5,592.00	1.03	0.00	8,764.92	(285.92)
5122- FICA	12,320.00	1,235.15	13,164.74	8,353.00	1.07	0.00	13,164.74	(844.74)
5124- SUI	1,717.00	71.29	840.86	1,108.00	0.49	0.00	840.86	876.14
5130- ACCRUED VACATION FICA	0.00	68.91	214.61	0.00	0.00	0.00	214.61	(214.61)
6110- OFFICE SUPPLIES	4,000.00	773.53	7,879.60	2,500.00	1.97	0.00	7,879.60	(3,879.60)
6112- DATA PROCESSING SUPPLIES	15,300.00	1,863.26	16,089.90	15,264.00	1.05	250.14	16,340.04	(1,040.04)
6130- PROGRAM SUPPLIES	150.00	0.00	99.44	10.00	0.66	0.00	99.44	50.56
6142- LINEN/LAUNDRY	5.00	0.00	0.00	5.00	0.00	0.00	0.00	5.00
6170- POSTAGE & SHIPPING	2,800.00	0.00	5,249.46	1,200.00	1.87	0.00	5,249.46	(2,449.46)
6180- EQUIPMENT RENTAL	3,581.00	861.13	8,350.88	1,500.00	2.33	0.00	8,350.88	(4,769.88)
6181- EQUIPMENT MAINTENANCE	3,005.00	139.59	920.61	1,800.00	0.31	0.00	920.61	2,084.39
6310- PRINTING & PUBLICATIONS	10.00	0.00	81.18	25.00	8.12	0.00	81.18	(71.18)
6312- ADVERTISING & PROMOTION	2,096.00	100.00	205.00	2,990.00	0.10	0.00	205.00	1,891.00
6320- TELEPHONE	8,000.00	232.55	4,502.85	8,200.00	0.56	0.00	4,502.85	3,497.15
6410- RENT	16,000.00	1,513.77	15,951.39	16,900.00	1.00	0.00	15,951.39	48.61
6420- UTILITIES/ DISPOSAL	2,000.00	223.28	2,447.74	3,566.00	1.22	0.00	2,447.74	(447.74)
6432- BUILDING REPAIRS/ MAINTENANCE	20.00	570.26	1,248.87	20.00	62.44	0.00	1,248.87	(1,228.87)
6440- PROPERTY INSURANCE	840.00	75.93	1,066.09	575.00	1.27	0.00	1,066.09	(226.09)
6520- CONSULTANTS	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
6524- CONTRACTS	377,007.00	0.00	105,122.78	180,864.00	0.28	0.00	105,122.78	271,884.22
6530- LEGAL	100.00	0.00	0.00	88.00	0.00	0.00	0.00	100.00
6555- MEDICAL SCREENING/DEAT/STAFF	260.00	0.00	255.50	0.00	0.98	0.00	255.50	4.50
6610- GAS & OIL	30.00	0.00	80.84	30.00	2.69	0.00	80.84	(50.84)
6640- VEHICLE REPAIR & MAINTENANCE	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6712- STAFF TRAVEL-LOCAL	125.00	0.00	17.92	125.00	0.14	0.00	17.92	107.08
6742- TRAINING - STAFF	428.00	0.00	0.00	428.00	0.00	0.00	0.00	428.00
6810- BANK CHARGES	25.00	0.00	25.00	0.00	1.00	0.00	25.00	0.00
6820- INTEREST EXPENSE	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
6840- PROPERTY TAXES	30.00	0.00	76.23	10.00	2.54	0.00	76.23	(46.23)

**LIHEAP 21B-5019 - Fund 207**  
**November 1, 2020 to December 31, 2021**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<b><u>207 0 HOME ENERGY ASSIST. PROG.</u></b>								
6850- FEES & LICENSES	540.00	0.00	1,379.53	150.00	2.55	0.00	1,379.53	(839.53)
6852- FINGERPRINT	0.00	0.00	17.75	0.00	0.00	0.00	17.75	(17.75)
6875- EMPLOYEE HEALTH & WELFARE	150.00	11.45	148.45	60.00	0.99	(0.22)	148.23	1.77
7240- DIRECT BENEFITS	8,000.00	0.00	8,386.00	6,000.00	1.05	0.00	8,386.00	(386.00)
7250- FURNACE REPAIRS/REPLACEMENT	16,000.00	0.00	9,335.68	10,000.00	0.58	0.00	9,335.68	6,664.32
9010- INDIRECT COST ALLOCATION	25,765.00	132.96	25,765.00	19,666.00	1.00	0.00	25,765.00	0.00
Total Expenses	684,900.00	27,442.97	434,052.30	407,634.00	0.63	249.92	434,302.22	250,597.78
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>38,939.31</b>	<b>(132.96)</b>	<b>0.00</b>	<b>0.00</b>	<b>(249.92)</b>	<b>(382.88)</b>	<b>382.88</b>
<b>Beginning Net Assets - Unrestricted</b>	<b>0.00</b>	<b>(38.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>38,901.20</b>	<b>(132.96)</b>	<b>0.00</b>	<b>0.00</b>	<b>(249.92)</b>	<b>(382.88)</b>	<b>382.88</b>





**LIHEAP ARPA 21V-5568**  
**August 1, 2021 to December 31, 2021**

<u>270 0 AMERICAN RESCUE PLAN ACT (ARPA)</u>	<u>Grant</u> <u>Budget</u>	<u>Current</u> <u>Month</u> <u>Actual</u>	<u>YTD Actual</u> <u>December</u> <u>31, 2021</u>	<u>YTD</u> <u>Budget</u> <u>December</u> <u>31, 2021</u>	<u>% Spent</u>	<u>YTD</u> <u>Encumbrance</u>	<u>Actual Plus</u> <u>Encumbrance</u>	<u>Budget</u> <u>Balance</u>
6850- FEES & LICENSES	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
6852- FINGERPRINT	260.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00
6875- EMPLOYEE HEALTH & WELFARE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
7240- DIRECT BENEFITS	100,000.00	3,373.00	9,256.00	0.00	0.09	0.00	9,256.00	90,744.00
7250- FURNACE REPAIRS/REPLACEMENT	189,000.00	0.00	0.00	0.00	0.00	0.00	0.00	189,000.00
9010- INDIRECT COST ALLOCATION	74,423.00	1,404.71	1,518.53	0.00	0.02	0.00	1,518.53	72,904.47
Total Expenses	767,808.00	9,215.20	25,377.14	0.00	0.03	0.00	25,377.14	742,430.86
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>3,954.78</b>	<b>(113.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(113.82)</b>	<b>113.82</b>
<b>Beginning Net Assets - Unrestricted</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>3,954.78</b>	<b>(113.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(113.82)</b>	<b>113.82</b>

**Fiscal Year July 20- June 22  
December 31, 2021**

<u>426/432 ALT. PYMT. - GENERAL - FEDERAL 2020-2022</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<b>REVENUES</b>								
4110- GRANT INCOME-FEDERAL	5,189,879.00	306,398.50	4,048,669.36	0.00	(0.78)	0.00	4,048,669.36	1,141,209.64
4120- GRANT INCOME-STATE	1,354,398.00	0.00	1,335,296.99	0.00	(0.99)	0.00	1,335,296.99	19,101.01
4315- CHILD CRE REVENUE-STATE	211,124.00	0.00	211,124.00	0.00	(1.00)	0.00	211,124.00	0.00
4320- INTEREST INCOME	0.00	0.00	645.00	0.00	0.00	0.00	645.00	(645.00)
Total Revenues	6,755,401.00	306,398.50	5,595,735.35	0.00	(0.83)	0.00	5,595,735.35	1,159,665.65
<b>EXPENSES</b>								
5010- SALARIES & WAGES	381,564.00	18,103.35	317,370.07	0.00	0.83	0.00	317,370.07	64,193.93
5020- ACCRUED VACATION PAY	18,030.00	875.48	18,984.53	0.00	1.05	0.00	18,984.53	(954.53)
5112- HEALTH INSURANCE	38,362.00	1,868.81	31,758.38	0.00	0.83	0.00	31,758.38	6,603.62
5114- WORKER'S COMPENSATION	1,629.00	81.02	1,620.56	0.00	0.99	0.00	1,620.56	8.44
5116- PENSION	13,939.00	1,063.27	14,360.51	0.00	1.03	0.00	14,360.51	(421.51)
5122- FICA	26,488.00	1,699.36	25,023.00	0.00	0.94	0.00	25,023.00	1,465.00
5124- SUI	2,499.00	0.00	2,538.85	0.00	1.02	0.00	2,538.85	(39.85)
5130- ACCRUED VACATION FICA	421.00	24.48	826.69	0.00	1.96	0.00	826.69	(405.69)
6110- OFFICE SUPPLIES	8,680.00	464.03	4,166.75	0.00	0.48	0.00	4,166.75	4,513.25
6112- DATA PROCESSING SUPPLIES	14,540.00	1,192.05	15,848.14	0.00	1.09	0.00	15,848.14	(1,308.14)
6121- FOOD	0.00	0.00	13.47	0.00	0.00	0.00	13.47	(13.47)
6130- PROGRAM SUPPLIES	2,700.00	0.00	764.78	0.00	0.28	0.00	764.78	1,935.22
6143- FURNISHINGS	2,756.00	0.00	2,750.49	0.00	1.00	0.00	2,750.49	5.51
6170- POSTAGE & SHIPPING	4,700.00	271.09	4,933.06	0.00	1.05	0.00	4,933.06	(233.06)
6180- EQUIPMENT RENTAL	3,910.00	408.72	4,478.95	0.00	1.15	0.00	4,478.95	(568.95)
6181- EQUIPMENT MAINTENANCE	2,046.00	33.30	218.32	0.00	0.11	0.00	218.32	1,827.68
6310- PRINTING & PUBLICATIONS	1,190.00	0.00	114.47	0.00	0.10	0.00	114.47	1,075.53
6312- ADVERTISING & PROMOTION	1,240.00	0.00	127.84	0.00	0.10	0.00	127.84	1,112.16
6320- TELEPHONE	6,844.00	122.07	6,586.59	0.00	0.96	0.00	6,586.59	257.41
6410- RENT	45,616.00	2,836.40	33,543.15	0.00	0.74	0.00	33,543.15	12,072.85
6420- UTILITIES/ DISPOSAL	5,154.00	376.38	5,761.98	0.00	1.12	0.00	5,761.98	(607.98)
6432- BUILDING REPAIRS/ MAINTENANCE	6,060.00	0.00	5,786.98	0.00	0.95	0.00	5,786.98	273.02
6440- PROPERTY INSURANCE	758.00	54.07	909.84	0.00	1.20	0.00	909.84	(151.84)
6520- CONSULTANTS	1,400.00	0.00	0.00	0.00	0.00	1,029.30	1,029.30	370.70
6530- LEGAL	2,480.00	0.00	1,829.85	0.00	0.74	0.00	1,829.85	650.15
6555- MEDICAL SCREENING/DEAT/STAFF	696.00	0.00	693.00	0.00	1.00	0.00	693.00	3.00
6610- GAS & OIL	62.00	0.00	0.00	0.00	0.00	0.00	0.00	62.00
6620- VEHICLE INSURANCE	62.00	18.84	295.93	0.00	4.77	0.00	295.93	(233.93)
6640- VEHICLE REPAIR & MAINTENANCE	61.00	0.00	30.72	0.00	0.50	0.00	30.72	30.28
6712- STAFF TRAVEL-LOCAL	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6722- PER DIEM - STAFF	10.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
6742- TRAINING - STAFF	1,958.00	0.00	2,053.31	0.00	1.05	0.00	2,053.31	(95.31)
6840- PROPERTY TAXES	124.00	0.00	49.24	0.00	0.40	0.00	49.24	74.76
6850- FEES & LICENSES	2,480.00	1.00	2,178.43	0.00	0.88	0.00	2,178.43	301.57
6852- FINGERPRINT	186.00	0.00	87.50	0.00	0.47	0.00	87.50	98.50
6875- EMPLOYEE HEALTH & WELFARE	447.00	16.52	271.81	0.00	0.61	0.00	271.81	175.19
7240- DIRECT BENEFITS	5,399,029.00	251,331.66	4,429,505.26	0.00	0.82	0.00	4,429,505.26	969,523.74
7245- DIRECT BENEFITS - STATE	211,124.00	0.00	211,124.00	0.00	1.00	0.00	211,124.00	0.00
9010- INDIRECT COST ALLOCATION	545,856.00	25,556.60	449,128.90	0.00	0.82	0.00	449,128.90	96,727.10
Total Expenses	6,755,401.00	306,398.50	5,595,735.35	0.00	0.83	1,029.30	5,596,764.65	1,158,636.35
Excess Revenue Over (Under) Expenditures	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,029.30)</b>	<b>(1,029.30)</b>	<b>1,029.30</b>

**Fiscal Year July 21- June 22  
December 31, 2021**

<u>427 ALT. PYMT. PROG. STG 2 - FEDERAL</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<b>REVENUES</b>								
4110- GRANT INCOME-FEDERAL	560,258.00	0.00	25,909.81	0.00	(0.05)	0.00	25,909.81	534,348.19
4120- GRANT INCOME-STATE	1,580,846.00	125,664.21	817,963.01	0.00	(0.52)	0.00	817,963.01	762,882.99
Total Revenues	2,141,104.00	125,664.21	843,872.82	0.00	(0.39)	0.00	843,872.82	1,297,231.18
<b>EXPENSES</b>								
5010- SALARIES & WAGES	130,585.00	10,505.08	59,367.23	0.00	0.45	0.00	59,367.23	71,217.77
5020- ACCRUED VACATION PAY	3,330.00	502.07	2,865.08	0.00	0.86	0.00	2,865.08	464.92
Total Salaries	133,915.00	11,007.15	62,232.31	0.00	0.46	0.00	62,232.31	71,682.69
5112- HEALTH INSURANCE	10,046.00	939.29	5,360.27	0.00	0.53	0.00	5,360.27	4,685.73
5114- WORKER'S COMPENSATION	743.00	45.98	268.85	0.00	0.36	0.00	268.85	474.15
5116- PENSION	3,190.00	649.02	3,230.03	0.00	1.01	0.00	3,230.03	(40.03)
5122- FICA	8,110.00	968.59	4,837.60	0.00	0.60	0.00	4,837.60	3,272.40
5124- SUI	1,164.00	0.00	0.00	0.00	0.00	0.00	0.00	1,164.00
5130- ACCRUED VACATION FICA	121.00	13.16	78.20	0.00	0.65	0.00	78.20	42.80
Fringe Benefits	23,374.00	2,616.04	13,774.95	0.00	0.59	0.00	13,774.95	9,599.05
6110- OFFICE SUPPLIES	1,850.00	187.59	497.47	0.00	0.27	0.00	497.47	1,352.53
6112- DATA PROCESSING SUPPLIES	2,333.00	1,158.91	2,394.40	0.00	1.03	0.00	2,394.40	(61.40)
6130- PROGRAM SUPPLIES	1,000.00	0.00	299.01	0.00	0.30	0.00	299.01	700.99
6143- FURNISHINGS	3,305.00	0.00	2,580.28	0.00	0.78	0.00	2,580.28	724.72
6170- POSTAGE & SHIPPING	1,250.00	253.01	1,395.62	0.00	1.12	0.00	1,395.62	(145.62)
Supplies	9,738.00	1,599.51	7,166.78	0.00	0.74	0.00	7,166.78	2,571.22
6180- EQUIPMENT RENTAL	1,375.00	375.39	1,315.15	0.00	0.96	0.00	1,315.15	59.85
6181- EQUIPMENT MAINTENANCE	825.00	30.33	198.90	0.00	0.24	0.00	198.90	626.10
6310- PRINTING & PUBLICATIONS	480.00	0.00	46.28	0.00	0.10	0.00	46.28	433.72
6312- ADVERTISING & PROMOTION	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6320- TELEPHONE	1,550.00	108.93	488.49	0.00	0.32	0.00	488.49	1,061.51
6410- RENT	17,950.00	2,269.12	13,614.72	0.00	0.76	0.00	13,614.72	4,335.28
6420- UTILITIES/ DISPOSAL	1,955.00	300.94	2,125.16	0.00	1.09	0.00	2,125.16	(170.16)
6432- BUILDING REPAIRS/ MAINTENANCE	750.00	0.00	125.51	0.00	0.17	0.00	125.51	624.49
6440- PROPERTY INSURANCE	225.00	43.49	254.01	0.00	1.13	0.00	254.01	(29.01)
6520- CONSULTANTS	417.00	0.00	0.00	0.00	0.00	416.10	416.10	0.90
6530- LEGAL	1,000.00	0.00	464.60	0.00	0.46	0.00	464.60	535.40
6555- MEDICAL SCREENING/ DEAT/STAFF	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6610- GAS & OIL	20.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
6620- VEHICLE INSURANCE	150.00	18.84	106.63	0.00	0.71	0.00	106.63	43.37
6640- VEHICLE REPAIR & MAINTENANCE	25.00	0.00	1.52	0.00	0.06	0.00	1.52	23.48
6712- STAFF TRAVEL-LOCAL	125.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
6742- TRAINING - STAFF	225.00	0.00	128.05	0.00	0.57	0.00	128.05	96.95
6840- PROPERTY TAXES	50.00	0.00	22.06	0.00	0.44	0.00	22.06	27.94
6850- FEES & LICENSES	1,000.00	0.00	19.00	0.00	0.02	0.00	19.00	981.00
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	180.00	13.22	127.00	0.00	0.71	(0.26)	126.74	53.26
Total Other & Services	29,077.00	3,160.26	19,037.08	0.00	0.65	415.84	19,452.92	9,624.08
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,766,411.00	96,799.64	671,274.51	0.00	0.38	0.00	671,274.51	1,095,136.49
Direct Benefits	1,766,411.00	96,799.64	671,274.51	0.00	0.38	0.00	671,274.51	1,095,136.49
9010- INDIRECT COST ALLOCATION	178,589.00	10,481.61	70,387.19	0.00	0.39	0.00	70,387.19	108,201.81
TOTAL EXPENSES	2,141,104.00	125,664.21	843,872.82	0.00	0.39	415.84	844,288.66	1,296,815.34
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(415.84)</b>	<b>(415.84)</b>	<b>415.84</b>

**Fiscal Year July 21- June 22  
December 31, 2021**

<u>428 ALT. PYMT. PROG. STG 3 - FEDERAL</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<b>REVENUES</b>								
4110- GRANT INCOME-FEDERAL	646,683.00	48,109.41	259,084.62	0.00	(0.40)	0.00	259,084.62	387,598.38
4120- GRANT INCOME-STATE	712,325.00	56,476.26	304,142.81	0.00	(0.43)	0.00	304,142.81	408,182.19
Total Revenues	1,359,008.00	104,585.67	563,227.43	0.00	(0.41)	0.00	563,227.43	795,780.57
<b>EXPENSES</b>								
5010- SALARIES & WAGES	80,182.00	5,268.77	31,316.29	0.00	0.39	0.00	31,316.29	48,865.71
5020- ACCRUED VACATION PAY	2,744.00	235.76	1,321.47	0.00	0.48	0.00	1,321.47	1,422.53
Total Salaries	82,926.00	5,504.53	32,637.76	0.00	0.39	0.00	32,637.76	50,288.24
5112- HEALTH INSURANCE	10,065.00	570.05	3,224.66	0.00	0.32	0.00	3,224.66	6,840.34
5114- WORKER'S COMPENSATION	382.00	27.59	172.42	0.00	0.45	0.00	172.42	209.58
5116- PENSION	2,744.00	392.94	1,885.03	0.00	0.69	0.00	1,885.03	858.97
5122- FICA	5,234.00	582.70	2,663.93	0.00	0.51	0.00	2,663.93	2,570.07
5124- SUI	669.00	0.00	0.00	0.00	0.00	0.00	0.00	669.00
5130- ACCRUED VACATION FICA	134.00	2.42	28.18	0.00	0.21	0.00	28.18	105.82
Fringe Benefits	19,228.00	1,575.70	7,974.22	0.00	0.41	0.00	7,974.22	11,253.78
6110- OFFICE SUPPLIES	1,820.00	88.84	229.39	0.00	0.13	0.00	229.39	1,590.61
6112- DATA PROCESSING SUPPLIES	1,012.00	75.59	779.77	0.00	0.77	0.00	779.77	232.23
6130- PROGRAM SUPPLIES	650.00	0.00	5.66	0.00	0.01	0.00	5.66	644.34
6143- FURNISHINGS	1,159.00	0.00	1,109.03	0.00	0.96	0.00	1,109.03	49.97
6170- POSTAGE & SHIPPING	650.00	78.31	435.57	0.00	0.67	0.00	435.57	214.43
Supplies	5,291.00	242.74	2,559.42	0.00	0.48	0.00	2,559.42	2,731.58
6180- EQUIPMENT RENTAL	715.00	124.16	452.03	0.00	0.63	0.00	452.03	262.97
6181- EQUIPMENT MAINTENANCE	429.00	10.36	67.93	0.00	0.16	0.00	67.93	361.07
6310- PRINTING & PUBLICATIONS	250.00	0.00	21.92	0.00	0.09	0.00	21.92	228.08
6312- ADVERTISING & PROMOTION	345.00	0.00	0.00	0.00	0.00	0.00	0.00	345.00
6320- TELEPHONE	806.00	44.72	199.09	0.00	0.25	0.00	199.09	606.91
6410- RENT	9,334.00	972.48	5,834.88	0.00	0.63	0.00	5,834.88	3,499.12
6420- UTILITIES/ DISPOSAL	871.00	128.68	908.67	0.00	1.04	0.00	908.67	(37.67)
6432- BUILDING REPAIRS/ MAINTENANCE	390.00	0.00	59.45	0.00	0.15	0.00	59.45	330.55
6440- PROPERTY INSURANCE	117.00	20.08	117.23	0.00	1.00	0.00	117.23	(0.23)
6520- CONSULTANTS	198.00	0.00	0.00	0.00	0.00	197.10	197.10	0.90
6530- LEGAL	520.00	0.00	142.92	0.00	0.27	0.00	142.92	377.08
6555- MEDICAL SCREENING/DEAT/STAFF	104.00	0.00	0.00	0.00	0.00	0.00	0.00	104.00
6610- GAS & OIL	13.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
6620- VEHICLE INSURANCE	13.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
6640- VEHICLE REPAIR & MAINTENANCE	13.00	0.00	0.72	0.00	0.06	0.00	0.72	12.28
6712- STAFF TRAVEL-LOCAL	65.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00
6742- TRAINING - STAFF	117.00	0.00	60.66	0.00	0.52	0.00	60.66	56.34
6840- PROPERTY TAXES	26.00	0.00	6.83	0.00	0.26	0.00	6.83	19.17
6850- FEES & LICENSES	520.00	0.00	7.20	0.00	0.01	0.00	7.20	512.80
6852- FINGERPRINT	39.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00
6875- EMPLOYEE HEALTH & WELFARE	93.00	5.66	54.42	0.00	0.59	0.00	54.42	38.58
Total Other & Services	14,978.00	1,306.14	7,933.95	0.00	0.53	197.10	8,131.05	6,846.95
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,121,182.00	87,233.10	465,143.44	0.00	0.41	0.00	465,143.44	656,038.56
Direct Benefits	1,121,182.00	87,233.10	465,143.44	0.00	0.41	0.00	465,143.44	656,038.56
9010- INDIRECT COST ALLOCATION	115,403.00	8,723.46	46,978.64	0.00	0.41	0.00	46,978.64	68,424.36
TOTAL EXPENSES	1,359,008.00	104,585.67	563,227.43	0.00	0.41	197.10	563,424.53	795,583.47
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(197.10)</b>	<b>(197.10)</b>	<b>197.10</b>

**Fresno Migrant Head Start  
Budget to Actual (Combined)  
Period Ending Dec-21**

Account Description	Grant Budget	Current Period	Current Mth YTD	Prior Month YTD	YTD Budget	% Spent	Encumbered	YTD Actual + Encumbered	Budget Balance
<b>REVENUES</b>									
4110 GRANT INCOME-FEDERAL	4,735,161.00	106,396.45	1,562,164.56	1,455,768.11	0.00	32.99%	43,902.98	1,606,067.54	(3,129,093.46)
4130 GRANT INCOME-AREA	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
4210 DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
4220 IN KIND CONTRIBUTIONS	645,704.00	37,944.71	264,660.37	226,715.66	0.00	40.99%	0.00	264,660.37	(381,043.63)
4330- SALE OF ASSETS	0.00	0.00	2,250.00	2,250.00	0.00		0.00	2,250.00	2,250.00
4390 MISC INCOME	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>5,380,865.00</b>	<b>144,341.16</b>	<b>1,829,074.93</b>	<b>1,684,733.77</b>	<b>0.00</b>	<b>33.99%</b>	<b>43,902.98</b>	<b>1,872,977.91</b>	<b>(3,507,887.09)</b>
5010 SALARIES & WAGES	<b>6A</b> 2,781,656.00	57,573.45	939,396.07	881,822.62	0.00	33.77%	0.00	939,396.07	(1,842,259.93)
5012- DIRECTOR'S SALARY		0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5019- SALARIES & WAGES C19		0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5020 ACCRUED VACATION PAY	<b>6A</b> 169,703.00	3,605.99	58,089.25	54,483.26	0.00	34.23%	0.00	58,089.25	(111,613.75)
5112 HEALTH INSURANCE	<b>6B</b> 180,114.00	6,918.21	60,659.85	53,741.64	0.00	33.68%	0.00	60,659.85	(119,454.15)
5114 WORKER'S COMPENSATION	<b>6B</b> 111,323.00	1,679.54	28,366.30	26,686.76	0.00	25.48%	0.00	28,366.30	(82,956.70)
5115- Worker's Compensation C19			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5116 PENSION	<b>6B</b> 158,842.00	4,060.18	64,041.52	59,981.34	0.00	40.32%	0.00	64,041.52	(94,800.48)
5117- Pension C19			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5121- FICA C19			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5122 FICA	<b>6B</b> 209,737.00	5,734.18	82,749.29	77,015.11	0.00	39.45%	0.00	82,749.29	(126,987.71)
5124 SUI	<b>6B</b> 41,926.00	0.00	30.62	30.62	0.00	0.07%	0.00	30.62	(41,895.38)
5125- DIRECTOR'S FRINGE			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
5130 ACCRUED VACATION FRINGE	<b>6B</b> 12,795.00	275.85	4,442.34	4,166.49	0.00	34.72%	0.00	4,442.34	(8,352.66)
6714 STAFF TRAVEL-OUT OF AREA	<b>6C</b> 14,950.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(14,950.00)
6722 PER DIEM - STAFF	<b>6C</b> 4,462.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(4,462.00)
6221 EQUIPMENT OVER > \$5000	<b>6D</b> 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6110 OFFICE SUPPLIES	<b>6E</b> 20,000.00	65.99	2,179.83	2,113.84	0.00	10.90%	0.00	2,179.83	(17,820.17)
6112 DATA PROCESSING SUPPLIES	<b>6E</b> 27,000.00	1,231.98	13,757.52	12,525.54	0.00	50.95%	8,593.53	22,351.05	(4,648.95)
6121 FOOD	<b>6E</b> 4,000.00	(1,023.34)	1,943.98	2,967.32	0.00	48.60%	0.00	1,943.98	(2,056.02)
6122 KITCHEN SUPPLIES	<b>6E</b> 1,050.00	0.00	114.84	114.84	0.00	10.94%	0.00	114.84	(935.16)
6130 PROGRAM SUPPLIES	<b>6E</b> 37,966.00	548.19	13,202.87	12,654.68	0.00	34.78%	11,666.04	24,868.91	(13,097.09)
6134 INSTRUCTIONAL SUPPLIES	<b>6E</b> 4,400.00	0.00	228.91	228.91	0.00	5.20%	0.00	228.91	(4,171.09)
6140 CUSTODIAL SUPPLIES	<b>6E</b> 38,285.00	57.72	9,477.64	9,419.92	0.00	24.76%	0.00	9,477.64	(28,807.36)
6142 LINEN/LAUNDRY	<b>6E</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6170 POSTAGE & SHIPPING	<b>6E</b> 1,500.00	17.43	153.36	135.93	0.00	10.22%	0.00	153.36	(1,346.64)
6132 MEDICAL & DENTAL SUPPLIES	<b>6H</b> 140.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(140.00)
6150 UNIFORM RENTAL/PURCHASE	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6180 EQUIPMENT RENTAL	<b>6H</b> 21,984.00	466.56	7,534.86	7,068.30	0.00	34.27%	0.00	7,534.86	(14,449.14)
6181 EQUIPMENT MAINTENANCE	<b>6H</b> 18,120.00	2,610.50	8,954.83	6,344.33	0.00	49.42%	0.00	8,954.83	(9,165.17)
6212 EQUIPMENT PURCHASES < \$500	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6214 EQUIPMENT OVER > 500	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6216 EQUIPMENT OVER > \$1000	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6231 BUILDING RENOVATION	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6232 BUILDING IMPROVEMENTS	<b>6H</b> 0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6310 PRINTING & PUBLICATIONS	<b>6H</b> 7,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(7,000.00)
6312 ADVERTISING & PROMOTION	<b>6H</b> 250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(250.00)
6320 TELEPHONE	<b>6H</b> 73,782.00	(21,653.14)	8,936.42	30,589.56	0.00	12.11%	0.00	8,936.42	(64,845.58)
6410 RENT	<b>6H</b> 80,036.00	9,040.77	37,490.08	28,449.31	0.00	46.84%	0.00	37,490.08	(42,545.92)
6420 UTILITIES/ DISPOSAL	<b>6H</b> 53,136.00	5,621.21	22,821.41	17,200.20	0.00	42.95%	0.00	22,821.41	(30,314.59)
6432 BUILDING REPAIRS/ MAINT	<b>6H</b> 57,000.00	2,381.74	12,730.71	10,348.97	0.00	22.33%	8,130.63	20,861.34	(36,138.66)
6433 GROUNDS MAINTENANCE	<b>6H</b> 17,940.00	1,354.99	7,414.16	6,059.17	0.00	41.33%	8,500.00	15,914.16	(2,025.84)
6436 PEST CONTROL	<b>6H</b> 6,600.00	625.00	2,321.00	1,696.00	0.00	35.17%	0.00	2,321.00	(4,279.00)
6437 BURGLAR & FIRE ALARM	<b>6H</b> 2,155.00	210.91	1,522.11	1,311.20	0.00	70.63%	0.00	1,522.11	(632.89)
6440 PROPERTY INSURANCE	<b>6H</b> 12,048.00	4,544.68	4,544.68	0.00	0.00	37.72%	0.00	4,544.68	(7,503.32)
6520 CONSULTANTS	<b>6H</b> 18,590.00	0.00	2,220.00	2,220.00	0.00	11.94%	0.00	2,220.00	(16,370.00)

**Fresno Migrant Head Start  
Budget to Actual (Combined)  
Period Ending Dec-21**

Account Description	Grant Budget	Current Period	Current Mth YTD	Prior Month YTD	YTD Budget	% Spent	Encumbered	YTD Actual + Encumbered	Budget Balance	
6522 CONSULTANT EXPENSES	6H	800.00	0.00	70.51	70.51	0.00	8.81%	0.00	70.51	(729.49)
6524 CONTRACTS	6H	24,912.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(24,912.00)
6530 LEGAL	6H	9,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(9,000.00)
6540 CUSTODIAL SERVICES	6H	4,776.00	398.00	1,592.00	1,194.00	0.00	33.33%	0.00	1,592.00	(3,184.00)
6555 MEDICAL SCREENING/DEAT/S	6H	1,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(1,000.00)
6562 MEDICAL EXAM	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6564 MEDICAL FOLLOW-UP	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6566 DENTAL EXAM	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6568 DENTAL FOLLOW-UP	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6610 GAS & OIL	6H	10,000.00	593.84	4,021.83	3,427.99	0.00	40.22%	0.00	4,021.83	(5,978.17)
6620 VEHICLE INSURANCE	6H	12,000.00	5,829.68	5,829.68	0.00	0.00	48.58%	0.00	5,829.68	(6,170.32)
6630 VEHICLE LICENSE AND FEES	6H	0.00	0.00	430.00	430.00	0.00	0.00%	0.00	430.00	430.00
6640 VEHICLE REPAIR & MAINTENANCE	6H	15,000.00	384.00	8,446.32	8,062.32	0.00	56.31%	1,832.82	10,279.14	(4,720.86)
6712 STAFF TRAVEL-LOCAL	6H	28,395.00	543.78	2,467.67	1,923.89	0.00	8.69%	0.00	2,467.67	(25,927.33)
6724 PER DIEM - PARENT	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6730 VOLUNTEER TRAVEL	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6742 TRAINING - STAFF	6H	10,200.00	72.00	4,847.34	4,775.34	0.00	47.52%	0.00	4,847.34	(5,352.66)
6744 TRAINING - VOLUNTEER	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6745 TRAINING - PARTICIPANTS/CLIENTS	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6746 TRAINING - PARENT	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6748 EDUCATION REIMBURSEMENT	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6750 FIELD TRIPS	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6820 INTEREST EXPENSE	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6832 LIABILITY INSURANCE	6H	504.00	36.36	145.44	109.08	0.00	28.86%	0.00	145.44	(358.56)
6834 STUDENT ACTIVITY INSURAN	6H	1,175.00	0.00	571.41	571.41	0.00	48.63%	0.00	571.41	(603.59)
6840 PROPERTY TAXES	6H	5,260.00	0.00	1,365.69	1,365.69	0.00	25.96%	0.00	1,365.69	(3,894.31)
6850 FEES & LICENSES	6H	17,850.00	3,389.00	3,398.00	9.00	0.00	19.04%	0.00	3,398.00	(14,452.00)
6851 CPR FEES	6H	240.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(240.00)
6852 FINGER PRINTING	6H	75.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(75.00)
6860 DEPRECIATION EXPENSE	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6870 EMPLOYEE RECOGNITION	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
6875- EMPLOYEE HEALTH & WELFARE	6H	8,475.00	326.69	4,756.84	4,430.15	0.00	56.13%	1,518.03	6,274.87	(2,200.13)
6892 CASH SHORT/OVER	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
7110 PARENT ACTIVITIES	6H	700.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(700.00)
7111- PARENT MILEAGE	6H	750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(750.00)
7112 PARENT INVOLVEMENT	6H	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
7114 PC ALLOWANCE	6H	0.00	0.00	660.00	660.00	0.00	0.00%	0.00	660.00	660.00
7116 PC FOOD	6H	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(600.00)
<b>8110 INKIND SALARIES</b>		560,230.00	23,036.96	205,029.37	181,992.41	0.00	36.60%	0.00	205,029.37	(355,200.63)
<b>8120 INKIND RENT</b>		83,944.00	14,907.75	59,631.00	44,723.25	0.00	71.04%	0.00	59,631.00	(24,313.00)
<b>8130 INKIND OTHER</b>		1,530.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	(1,530.00)
9010 INDIRECT EXPENSE	6J	394,959.00	8,874.51	130,487.38	121,612.87	0.00	33.04%	3,661.93	134,149.31	(260,809.69)
<b>TOTAL EXPENSES</b>		<b>5,380,865.00</b>	<b>144,341.16</b>	<b>1,829,074.93</b>	<b>1,684,733.77</b>	<b>0.00</b>	<b>33.99%</b>	<b>43,902.98</b>	<b>1,872,977.91</b>	<b>(3,507,887.09)</b>
<b>CHANGE IN NET ASSETS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Contract 35%**

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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>330 0 HEAD START-FRESNO MIGRANT T&amp;TA</b>								
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	82,690.00	949.69	9,676.40	0.00	(0.12)	0.00	9,676.40	73,013.60
Total Revenues	<u>82,690.00</u>	<u>949.69</u>	<u>9,676.40</u>	<u>0.00</u>	<u>(0.12)</u>	<u>0.00</u>	<u>9,676.40</u>	<u>73,013.60</u>
<b>Expenses</b>								
6130- PROGRAM SUPPLIES	3,080.00	0.00	0.00	0.00	0.00	0.00	0.00	3,080.00
6170- POSTAGE & SHIPPING	0.00	0.00	83.98	0.00	0.00	0.00	83.98	(83.98)
6410- RENT	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
6520- CONSULTANTS	15,000.00	0.00	1,800.00	0.00	0.12	0.00	1,800.00	13,200.00
6712- STAFF TRAVEL-LOCAL	25,101.00	0.00	0.00	0.00	0.00	0.00	0.00	25,101.00
6714- STAFF TRAVEL-OUT OF AREA	14,950.00	543.78	543.78	0.00	0.04	0.00	543.78	14,406.22
6722- PER DIEM - STAFF	4,462.00	0.00	0.00	0.00	0.00	0.00	0.00	4,462.00
6742- TRAINING - STAFF	10,200.00	0.00	4,344.00	0.00	0.43	0.00	4,344.00	5,856.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	326.69	2,097.53	0.00	0.00	(6.34)	2,091.19	(2,091.19)
9010- INDIRECT COST ALLOCATION	6,897.00	79.22	807.11	0.00	0.12	0.00	807.11	6,089.89
Total Expenses	<u>82,690.00</u>	<u>949.69</u>	<u>9,676.40</u>	<u>0.00</u>	<u>0.12</u>	<u>(6.34)</u>	<u>9,670.06</u>	<u>73,019.94</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>6.34</u></b>	<b><u>6.34</u></b>	<b><u>(6.34)</u></b>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>6.34</u></b>	<b><u>6.34</u></b>	<b><u>(6.34)</u></b>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 9/01/2021 to 12/31/2021

331 0 HEAD START-FRESNO MIGRANT	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	4,652,471.00	98,467.65	1,552,488.16	0.00	(0.33)	0.00	1,552,488.16	3,099,982.84
4220- IN KIND CONTRIBUTIONS	645,704.00	0.00	226,715.66	0.00	(0.35)	0.00	226,715.66	418,988.34
4330- SALE OF ASSETS	0.00	0.00	2,250.00	0.00	0.00	0.00	2,250.00	(2,250.00)
Total Revenues	<u>5,298,175.00</u>	<u>98,467.65</u>	<u>1,781,453.82</u>	<u>0.00</u>	<u>(0.34)</u>	<u>0.00</u>	<u>1,781,453.82</u>	<u>3,516,721.18</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	2,781,656.00	57,573.45	939,396.07	0.00	0.34	0.00	939,396.07	1,842,259.93
5020- ACCRUED VACATION PAY	169,703.00	3,605.99	58,089.25	0.00	0.34	0.00	58,089.25	111,613.75
5112- HEALTH INSURANCE	180,114.00	7,421.98	60,659.85	0.00	0.34	0.00	60,659.85	119,454.15
5114- WORKER'S COMPENSATION	111,323.00	1,679.54	28,366.30	0.00	0.25	0.00	28,366.30	82,956.70
5116- PENSION	158,842.00	4,060.18	64,041.52	0.00	0.40	0.00	64,041.52	94,800.48
5122- FICA	209,737.00	5,734.18	82,749.29	0.00	0.39	0.00	82,749.29	126,987.71
5124- SUI	41,926.00	0.00	30.62	0.00	0.00	0.00	30.62	41,895.38
5130- ACCRUED VACATION FICA	12,795.00	275.85	4,442.34	0.00	0.35	0.00	4,442.34	8,352.66
6110- OFFICE SUPPLIES	20,000.00	65.99	2,095.85	0.00	0.10	0.00	2,095.85	17,904.15
6112- DATA PROCESSING SUPPLIES	27,000.00	1,231.98	13,757.52	0.00	0.51	8,593.53	22,351.05	4,648.95
6121- FOOD	4,000.00	840.19	1,943.98	0.00	0.49	0.00	1,943.98	2,056.02
6122- KITCHEN SUPPLIES	1,050.00	0.00	114.84	0.00	0.11	0.00	114.84	935.16
6130- PROGRAM SUPPLIES	34,886.00	548.19	13,202.87	0.00	0.38	11,666.04	24,868.91	10,017.09
6132- MEDICAL & DENTAL SUPPLIES	140.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00
6134- INSTRUCTIONAL SUPPLIES	4,400.00	0.00	228.91	0.00	0.05	0.00	228.91	4,171.09
6140- CUSTODIAL SUPPLIES	38,285.00	0.00	9,477.64	0.00	0.25	0.00	9,477.64	28,807.36
6170- POSTAGE & SHIPPING	1,500.00	17.43	153.36	0.00	0.10	0.00	153.36	1,346.64
6180- EQUIPMENT RENTAL	21,984.00	24.81	7,534.86	0.00	0.34	0.00	7,534.86	14,449.14
6181- EQUIPMENT MAINTENANCE	18,120.00	2,610.50	8,954.83	0.00	0.49	0.00	8,954.83	9,165.17
6310- PRINTING & PUBLICATIONS	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
6312- ADVERTISING & PROMOTION	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6320- TELEPHONE	73,782.00	(21,653.14)	8,936.42	0.00	0.12	0.00	8,936.42	64,845.58
6410- RENT	77,036.00	9,040.77	37,490.08	0.00	0.49	0.00	37,490.08	39,545.92
6420- UTILITIES/ DISPOSAL	53,136.00	5,532.91	22,821.41	0.00	0.43	0.00	22,821.41	30,314.59
6432- BUILDING REPAIRS/ MAINTENANCE	57,000.00	2,381.74	12,730.71	0.00	0.22	8,130.63	20,861.34	36,138.66
6433- GROUNDS MAINTENANCE	17,940.00	1,320.02	7,414.16	0.00	0.41	8,500.00	15,914.16	2,025.84
6436- PEST CONTROL	6,600.00	625.00	2,321.00	0.00	0.35	0.00	2,321.00	4,279.00
6437- BURGLAR & FIRE ALARM	2,155.00	210.91	1,522.11	0.00	0.71	0.00	1,522.11	632.89
6440- PROPERTY INSURANCE	12,048.00	1,136.17	4,544.68	0.00	0.38	0.00	4,544.68	7,503.32
6520- CONSULTANTS	3,590.00	0.00	420.00	0.00	0.12	0.00	420.00	3,170.00
6522- CONSULTANT EXPENSES	800.00	0.00	70.51	0.00	0.09	0.00	70.51	729.49
6524- CONTRACTS	24,912.00	0.00	0.00	0.00	0.00	0.00	0.00	24,912.00
6530- LEGAL	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
6540- CUSTODIAL SERVICES	4,776.00	398.00	1,592.00	0.00	0.33	0.00	1,592.00	3,184.00
6555- MEDICAL SCREENING/DEAT/STAFF	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6610- GAS & OIL	10,000.00	604.07	4,021.83	0.00	0.40	0.00	4,021.83	5,978.17
6620- VEHICLE INSURANCE	12,000.00	1,457.42	5,829.68	0.00	0.49	0.00	5,829.68	6,170.32
6630- VEHICLE LICENSE & FEES	0.00	0.00	430.00	0.00	0.00	0.00	430.00	(430.00)



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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
331 0 HEAD START-FRESNO MIGRANT								
6640- VEHICLE REPAIR & MAINTENANCE	15,000.00	13.00	8,446.32	0.00	0.56	1,832.82	10,279.14	4,720.86
6712- STAFF TRAVEL-LOCAL	3,294.00	0.00	1,923.89	0.00	0.58	0.00	1,923.89	1,370.11
6742- TRAINING - STAFF	0.00	72.00	503.34	0.00	0.00	0.00	503.34	(503.34)
6832- LIABILITY INSURANCE	504.00	36.36	145.44	0.00	0.29	0.00	145.44	358.56
6834- STUDENT ACTIVITY INSURANCE	1,175.00	0.00	571.41	0.00	0.49	0.00	571.41	603.59
6840- PROPERTY TAXES	5,260.00	0.00	1,365.69	0.00	0.26	0.00	1,365.69	3,894.31
6850- FEES & LICENSES	17,850.00	3,389.00	3,398.00	0.00	0.19	0.00	3,398.00	14,452.00
6851- CPR FEES	240.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	0.00	2,659.31	0.00	0.31	1,524.37	4,183.68	4,291.32
7110- PARENT ACTIVITIES	700.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	750.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
7114- PC ALLOWANCE	0.00	0.00	660.00	0.00	0.00	0.00	660.00	(660.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	560,230.00	0.00	181,992.41	0.00	0.32	0.00	181,992.41	378,237.59
8120- IN KIND RENT	83,944.00	0.00	44,723.25	0.00	0.53	0.00	44,723.25	39,220.75
8130- IN KIND - OTHER	1,530.00	0.00	0.00	0.00	0.00	0.00	0.00	1,530.00
9010- INDIRECT COST ALLOCATION	388,062.00	8,213.16	129,680.27	0.00	0.33	0.00	129,680.27	258,381.73
Total Expenses	5,298,175.00	98,467.65	1,781,453.82	0.00	0.34	40,247.39	1,821,701.21	3,476,473.79
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,247.39)</b>	<b>(40,247.39)</b>	<b>40,247.39</b>
Beginning Net Assets - Unrestricted	0.00	(9,001.05)	(9,001.05)	0.00	0.00	0.00	(9,001.05)	9,001.05
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>(9,001.05)</b>	<b>(9,001.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,247.39)</b>	<b>(49,248.44)</b>	<b>49,248.44</b>

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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
351 0 FRESNO COE 1-TIME FUND								
<b>Revenues</b>								
4120- GRANT INCOME-STATE	116,800.00	0.00	112,410.74	0.00	(0.96)	0.00	112,410.74	4,389.26
Total Revenues	<u>116,800.00</u>	<u>0.00</u>	<u>112,410.74</u>	<u>0.00</u>	<u>(0.96)</u>	<u>0.00</u>	<u>112,410.74</u>	<u>4,389.26</u>
<b>Expenses</b>								
6110- OFFICE SUPPLIES	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6130- PROGRAM SUPPLIES	92,058.00	0.00	0.00	0.00	0.00	0.00	0.00	92,058.00
9010- INDIRECT COST ALLOCATION	9,742.00	0.00	0.00	0.00	0.00	0.00	0.00	9,742.00
Total Expenses	<u>116,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>116,800.00</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>112,410.74</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>112,410.74</u></b>	<b><u>(112,410.74)</u></b>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>56,112.32</u>	<u>56,112.32</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,112.32</u>	<u>(56,112.32)</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Ending Net Assets</b>	<b><u>0.00</u></b>	<b><u>56,112.32</u></b>	<b><u>168,523.06</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>168,523.06</u></b>	<b><u>(168,523.06)</u></b>

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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

831 0 COVID-19 CARES - FRESNO MHS	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	64,578.00	16.36	32.71	0.00	0.00	0.00	32.71	64,545.29
Total Revenues	<u>64,578.00</u>	<u>16.36</u>	<u>32.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32.71</u>	<u>64,545.29</u>
<b>Expenses</b>								
6130- PROGRAM SUPPLIES	59,192.00	14.99	29.98	0.00	0.00	0.00	29.98	59,162.02
9010- INDIRECT COST ALLOCATION	5,386.00	1.37	2.73	0.00	0.00	0.00	2.73	5,383.27
Total Expenses	<u>64,578.00</u>	<u>16.36</u>	<u>32.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32.71</u>	<u>64,545.29</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

838 0 COVID-19 ARP - FRESNO MHS	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	335,513.00	0.00	282,685.85	0.00	(0.84)	0.00	282,685.85	52,827.15
Total Revenues	<u>335,513.00</u>	<u>0.00</u>	<u>282,685.85</u>	<u>0.00</u>	<u>(0.84)</u>	<u>0.00</u>	<u>282,685.85</u>	<u>52,827.15</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	229,961.00	0.00	187,084.99	0.00	0.81	0.00	187,084.99	42,876.01
5020- ACCRUED VACATION PAY	15,478.00	0.00	9,045.70	0.00	0.58	0.00	9,045.70	6,432.30
5112- HEALTH INSURANCE	20,511.00	0.00	17,983.71	0.00	0.88	0.00	17,983.71	2,527.29
5114- WORKER'S COMPENSATION	9,150.00	0.00	6,737.41	0.00	0.74	0.00	6,737.41	2,412.59
5116- PENSION	13,923.00	0.00	14,711.61	0.00	1.06	0.00	14,711.61	(788.61)
5122- FICA	18,506.00	0.00	14,755.45	0.00	0.80	0.00	14,755.45	3,750.55
5130- ACCRUED VACATION FICA	0.00	0.00	692.08	0.00	0.00	0.00	692.08	(692.08)
6130- PROGRAM SUPPLIES	0.00	0.00	8,096.15	0.00	0.00	0.00	8,096.15	(8,096.15)
9010- INDIRECT COST ALLOCATION	27,984.00	0.00	23,578.75	0.00	0.84	0.00	23,578.75	4,405.25
Total Expenses	<u>335,513.00</u>	<u>0.00</u>	<u>282,685.85</u>	<u>0.00</u>	<u>0.84</u>	<u>0.00</u>	<u>282,685.85</u>	<u>52,827.15</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 9/01/2021 to 12/31/2021

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	5,135,252.00	99,433.70	1,844,883.12	0.00	(0.36)	0.00	1,844,883.12	3,290,368.88
4120- GRANT INCOME-STATE	116,800.00	0.00	112,410.74	0.00	(0.96)	0.00	112,410.74	4,389.26
4220- IN KIND CONTRIBUTIONS	645,704.00	0.00	226,715.66	0.00	(0.35)	0.00	226,715.66	418,988.34
4330- SALE OF ASSETS	0.00	0.00	2,250.00	0.00	0.00	0.00	2,250.00	(2,250.00)
Total Revenues	<u>5,897,756.00</u>	<u>99,433.70</u>	<u>2,186,259.52</u>	<u>0.00</u>	<u>(0.37)</u>	<u>0.00</u>	<u>2,186,259.52</u>	<u>3,711,496.48</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	3,011,617.00	57,573.45	1,126,481.06	0.00	0.37	0.00	1,126,481.06	1,885,135.94
5020- ACCRUED VACATION PAY	185,181.00	3,605.99	67,134.95	0.00	0.36	0.00	67,134.95	118,046.05
5112- HEALTH INSURANCE	200,625.00	7,421.98	78,643.56	0.00	0.39	0.00	78,643.56	121,981.44
5114- WORKER'S COMPENSATION	120,473.00	1,679.54	35,103.71	0.00	0.29	0.00	35,103.71	85,369.29
5116- PENSION	172,765.00	4,060.18	78,753.13	0.00	0.46	0.00	78,753.13	94,011.87
5122- FICA	228,243.00	5,734.18	97,504.74	0.00	0.43	0.00	97,504.74	130,738.26
5124- SUI	41,926.00	0.00	30.62	0.00	0.00	0.00	30.62	41,895.38
5130- ACCRUED VACATION FICA	12,795.00	275.85	5,134.42	0.00	0.40	0.00	5,134.42	7,660.58
6110- OFFICE SUPPLIES	35,000.00	65.99	2,095.85	0.00	0.06	0.00	2,095.85	32,904.15
6112- DATA PROCESSING SUPPLIES	27,000.00	1,231.98	13,757.52	0.00	0.51	8,593.53	22,351.05	4,648.95
6121- FOOD	4,000.00	840.19	1,943.98	0.00	0.49	0.00	1,943.98	2,056.02
6122- KITCHEN SUPPLIES	1,050.00	0.00	114.84	0.00	0.11	0.00	114.84	935.16
6130- PROGRAM SUPPLIES	189,216.00	563.18	21,329.00	0.00	0.11	11,666.04	32,995.04	156,220.96
6132- MEDICAL & DENTAL SUPPLIES	140.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00
6134- INSTRUCTIONAL SUPPLIES	4,400.00	0.00	228.91	0.00	0.05	0.00	228.91	4,171.09
6140- CUSTODIAL SUPPLIES	38,285.00	0.00	9,477.64	0.00	0.25	0.00	9,477.64	28,807.36
6170- POSTAGE & SHIPPING	1,500.00	17.43	237.34	0.00	0.16	0.00	237.34	1,262.66
6180- EQUIPMENT RENTAL	21,984.00	24.81	7,534.86	0.00	0.34	0.00	7,534.86	14,449.14
6181- EQUIPMENT MAINTENANCE	18,120.00	2,610.50	8,954.83	0.00	0.49	0.00	8,954.83	9,165.17
6310- PRINTING & PUBLICATIONS	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
6312- ADVERTISING & PROMOTION	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6320- TELEPHONE	73,782.00	(21,653.14)	8,936.42	0.00	0.12	0.00	8,936.42	64,845.58
6410- RENT	80,036.00	9,040.77	37,490.08	0.00	0.47	0.00	37,490.08	42,545.92
6420- UTILITIES/ DISPOSAL	53,136.00	5,532.91	22,821.41	0.00	0.43	0.00	22,821.41	30,314.59
6432- BUILDING REPAIRS/ MAINTENANCE	57,000.00	2,381.74	12,730.71	0.00	0.22	8,130.63	20,861.34	36,138.66
6433- GROUNDS MAINTENANCE	17,940.00	1,320.02	7,414.16	0.00	0.41	8,500.00	15,914.16	2,025.84
6436- PEST CONTROL	6,600.00	625.00	2,321.00	0.00	0.35	0.00	2,321.00	4,279.00
6437- BURGLAR & FIRE ALARM	2,155.00	210.91	1,522.11	0.00	0.71	0.00	1,522.11	632.89
6440- PROPERTY INSURANCE	12,048.00	1,136.17	4,544.68	0.00	0.38	0.00	4,544.68	7,503.32
6520- CONSULTANTS	18,590.00	0.00	2,220.00	0.00	0.12	0.00	2,220.00	16,370.00
6522- CONSULTANT EXPENSES	800.00	0.00	70.51	0.00	0.09	0.00	70.51	729.49
6524- CONTRACTS	24,912.00	0.00	0.00	0.00	0.00	0.00	0.00	24,912.00
6530- LEGAL	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00
6540- CUSTODIAL SERVICES	4,776.00	398.00	1,592.00	0.00	0.33	0.00	1,592.00	3,184.00
6555- MEDICAL SCREENING/DEAT/STAFF	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6610- GAS & OIL	10,000.00	604.07	4,021.83	0.00	0.40	0.00	4,021.83	5,978.17
6620- VEHICLE INSURANCE	12,000.00	1,457.42	5,829.68	0.00	0.49	0.00	5,829.68	6,170.32

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

**Revenue & Expense with Encumbrances**

**From 9/01/2021 to 12/31/2021**

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6630- VEHICLE LICENSE & FEES	0.00	0.00	430.00	0.00	0.00	0.00	430.00	(430.00)
6640- VEHICLE REPAIR & MAINTENANCE	15,000.00	13.00	8,446.32	0.00	0.56	1,832.82	10,279.14	4,720.86
6712- STAFF TRAVEL-LOCAL	28,395.00	0.00	1,923.89	0.00	0.07	0.00	1,923.89	26,471.11
6714- STAFF TRAVEL-OUT OF AREA	14,950.00	543.78	543.78	0.00	0.04	0.00	543.78	14,406.22
6722- PER DIEM - STAFF	4,462.00	0.00	0.00	0.00	0.00	0.00	0.00	4,462.00
6742- TRAINING - STAFF	10,200.00	72.00	4,847.34	0.00	0.48	0.00	4,847.34	5,352.66
6832- LIABILITY INSURANCE	504.00	36.36	145.44	0.00	0.29	0.00	145.44	358.56
6834- STUDENT ACTIVITY INSURANCE	1,175.00	0.00	571.41	0.00	0.49	0.00	571.41	603.59
6840- PROPERTY TAXES	5,260.00	0.00	1,365.69	0.00	0.26	0.00	1,365.69	3,894.31
6850- FEES & LICENSES	17,850.00	3,389.00	3,398.00	0.00	0.19	0.00	3,398.00	14,452.00
6851- CPR FEES	240.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	326.69	4,756.84	0.00	0.56	1,518.03	6,274.87	2,200.13
7110- PARENT ACTIVITIES	700.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	750.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
7114- PC ALLOWANCE	0.00	0.00	660.00	0.00	0.00	0.00	660.00	(660.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	560,230.00	0.00	181,992.41	0.00	0.32	0.00	181,992.41	378,237.59
8120- IN KIND RENT	83,944.00	0.00	44,723.25	0.00	0.53	0.00	44,723.25	39,220.75
8130- IN KIND - OTHER	1,530.00	0.00	0.00	0.00	0.00	0.00	0.00	1,530.00
9010- INDIRECT COST ALLOCATION	438,071.00	8,293.75	154,068.86	0.00	0.35	0.00	154,068.86	284,002.14
<b>Total Expenses</b>	<b>5,897,756.00</b>	<b>99,433.70</b>	<b>2,073,848.78</b>	<b>0.00</b>	<b>0.35</b>	<b>40,241.05</b>	<b>2,114,089.83</b>	<b>3,783,666.17</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>112,410.74</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,241.05)</b>	<b>72,169.69</b>	<b>(72,169.69)</b>
Beginning Net Assets - Unrestricted	0.00	47,111.27	47,111.27	0.00	0.00	0.00	47,111.27	(47,111.27)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>47,111.27</b>	<b>159,522.01</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,241.05)</b>	<b>119,280.96</b>	<b>(119,280.96)</b>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

311 0 HEAD START-MADERA REGIONAL	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	4,110,180.00	231,719.48	1,914,588.50	2,158,194.33	(0.47)	0.00	1,914,588.50	2,195,591.50
4220- IN KIND CONTRIBUTIONS	<u>1,039,051.00</u>	<u>52,060.41</u>	<u>342,272.86</u>	<u>536,939.00</u>	<u>(0.33)</u>	<u>0.00</u>	<u>342,272.86</u>	<u>696,778.14</u>
Total Revenues	<u>5,149,231.00</u>	<u>283,779.89</u>	<u>2,256,861.36</u>	<u>2,695,133.33</u>	<u>(0.44)</u>	<u>0.00</u>	<u>2,256,861.36</u>	<u>2,892,369.64</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	2,214,386.00	140,928.59	995,533.37	1,141,579.89	0.45	0.00	995,533.37	1,218,852.63
5020- ACCRUED VACATION PAY	150,147.00	8,625.92	56,934.68	77,228.00	0.38	0.00	56,934.68	93,212.32
5112- HEALTH INSURANCE	278,976.00	14,912.95	103,649.09	143,474.69	0.37	0.00	103,649.09	175,326.91
5114- WORKER'S COMPENSATION	87,529.00	4,579.95	30,844.45	45,120.00	0.35	0.00	30,844.45	56,684.55
5116- PENSION	139,381.00	8,500.98	57,238.79	71,856.00	0.41	0.00	57,238.79	82,142.21
5122- FICA	165,643.00	12,212.75	80,187.79	85,395.00	0.48	0.00	80,187.79	85,455.21
5124- SUI	32,508.00	423.49	1,807.71	16,759.00	0.06	0.00	1,807.71	30,700.29
5130- ACCRUED VACATION FICA	11,231.00	663.81	4,357.86	5,789.00	0.39	0.00	4,357.86	6,873.14
6110- OFFICE SUPPLIES	30,070.00	1,361.48	7,912.06	16,515.00	0.26	617.06	8,529.12	21,540.88
6112- DATA PROCESSING SUPPLIES	50,000.00	6,911.87	40,479.48	26,225.00	0.81	2,482.98	42,962.46	7,037.54
6121- FOOD	4,000.00	176.21	9,592.03	2,000.00	2.40	0.00	9,592.03	(5,592.03)
6122- KITCHEN SUPPLIES	1,000.00	0.00	27.15	750.00	0.03	0.00	27.15	972.85
6130- PROGRAM SUPPLIES	52,003.00	5,078.54	39,333.38	27,631.00	0.76	12,283.50	51,616.88	386.12
6132- MEDICAL & DENTAL SUPPLIES	7,195.00	0.00	0.00	3,595.00	0.00	0.00	0.00	7,195.00
6134- INSTRUCTIONAL SUPPLIES	22,200.00	713.09	3,169.61	11,265.00	0.14	1,517.08	4,686.69	17,513.31
6140- CUSTODIAL SUPPLIES	20,200.00	0.00	9,337.19	10,100.00	0.46	0.00	9,337.19	10,862.81
6142- LINEN/LAUNDRY	1,200.00	0.00	0.00	600.00	0.00	0.00	0.00	1,200.00
6143- FURNISHINGS	0.00	(2,530.04)	(2,530.04)	0.00	0.00	96.34	(2,433.70)	2,433.70
6150- UNIFORM RENTAL/PURCHASE	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00
6170- POSTAGE & SHIPPING	900.00	0.00	421.22	525.00	0.47	0.00	421.22	478.78
6180- EQUIPMENT RENTAL	31,200.00	1,067.61	9,970.32	17,225.00	0.32	0.00	9,970.32	21,229.68
6181- EQUIPMENT MAINTENANCE	13,700.00	1,042.48	6,926.86	6,950.00	0.51	0.00	6,926.86	6,773.14
6310- PRINTING & PUBLICATIONS	5,500.00	87.05	435.60	2,750.00	0.08	0.00	435.60	5,064.40
6312- ADVERTISING & PROMOTION	1,000.00	0.00	62.00	500.00	0.06	0.00	62.00	938.00
6320- TELEPHONE	48,000.00	(29,889.34)	46,075.17	28,000.00	0.96	0.00	46,075.17	1,924.83
6410- RENT	113,786.00	14,728.66	98,775.21	65,376.00	0.87	0.00	98,775.21	15,010.79
6420- UTILITIES/ DISPOSAL	76,404.00	6,805.62	40,649.49	44,569.00	0.53	0.00	40,649.49	35,754.51
6432- BUILDING REPAIRS/ MAINTENANCE	45,000.00	4,404.49	30,507.76	26,250.00	0.68	1,113.12	31,620.88	13,379.12
6433- GROUNDS MAINTENANCE	21,652.00	1,950.00	11,185.89	12,629.75	0.52	18.97	11,204.86	10,447.14
6436- PEST CONTROL	5,292.00	701.69	2,945.35	3,087.00	0.56	0.00	2,945.35	2,346.65
6437- BURGLAR & FIRE ALARM	1,630.00	109.22	1,389.58	1,470.00	0.85	0.00	1,389.58	240.42
6440- PROPERTY INSURANCE	7,772.00	884.18	4,788.02	3,293.00	0.62	0.00	4,788.02	2,983.98
6520- CONSULTANTS	0.00	812.50	3,374.43	0.00	0.00	12,000.00	15,374.43	(15,374.43)
6522- CONSULTANT EXPENSES	0.00	138.32	502.06	0.00	0.00	0.00	502.06	(502.06)
6524- CONTRACTS	41,930.00	0.00	0.00	20,966.00	0.00	0.00	0.00	41,930.00
6530- LEGAL	0.00	0.00	2,143.75	1,400.00	0.00	0.00	2,143.75	(2,143.75)
6540- CUSTODIAL SERVICES	0.00	780.00	9,562.14	0.00	0.00	11,340.00	20,902.14	(20,902.14)
6555- MEDICAL SCREENING/DEAT/STAFF	1,500.00	730.00	1,455.00	1,000.00	0.97	0.00	1,455.00	45.00
6610- GAS & OIL	2,100.00	590.65	4,148.30	1,225.00	1.98	0.00	4,148.30	(2,048.30)

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
311 0 HEAD START-MADERA REGIONAL								
6620- VEHICLE INSURANCE	13,992.00	1,388.30	9,344.22	8,162.00	0.67	0.00	9,344.22	4,647.78
6640- VEHICLE REPAIR & MAINTENANCE	6,000.00	184.07	5,340.14	3,500.00	0.89	0.00	5,340.14	659.86
6712- STAFF TRAVEL-LOCAL	4,300.00	99.68	1,845.76	2,150.00	0.43	0.00	1,845.76	2,454.24
6714- STAFF TRAVEL-OUT OF AREA	9,500.00	0.00	0.00	9,500.00	0.00	0.00	0.00	9,500.00
6722- PER DIEM - STAFF	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00
6742- TRAINING - STAFF	10,000.00	36.32	15,846.63	6,800.00	1.58	0.00	15,846.63	(5,846.63)
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	840.00	26.93	187.72	490.00	0.22	0.00	187.72	652.28
6834- STUDENT ACTIVITY INSURANCE	2,010.00	205.51	971.49	1,005.00	0.48	0.00	971.49	1,038.51
6840- PROPERTY TAXES	0.00	0.00	2.23	0.00	0.00	0.00	2.23	(2.23)
6850- FEES & LICENSES	5,374.00	2,672.00	3,202.00	3,139.00	0.60	0.00	3,202.00	2,172.00
6852- FINGERPRINT	1,500.00	3.00	523.25	1,050.00	0.35	0.00	523.25	976.75
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	228.68	3,541.89	12,000.00	0.30	(4.44)	3,537.45	8,462.55
7111- PARENT MILEAGE	1,200.00	0.00	41.20	600.00	0.03	0.00	41.20	1,158.80
7112- PARENT INVOLVEMENT	8,100.00	0.00	0.00	4,050.00	0.00	0.00	0.00	8,100.00
7114- PC ALLOWANCE	3,300.00	45.00	853.94	1,650.00	0.26	0.00	853.94	2,446.06
7116- POLICY COUNCIL FOOD ALLOWANCE	1,000.00	0.00	0.00	585.00	0.00	0.00	0.00	1,000.00
8110- IN KIND SALARIES	85,394.00	32,233.86	202,905.01	44,128.00	2.38	0.00	202,905.01	(117,511.01)
8120- IN KIND RENT	318,251.00	19,826.55	138,785.85	164,459.00	0.44	0.00	138,785.85	179,465.15
8130- IN KIND - OTHER	635,406.00	0.00	582.00	328,352.00	0.00	0.00	582.00	634,824.00
9010- INDIRECT COST ALLOCATION	342,829.00	19,327.65	159,695.28	180,015.00	0.47	0.00	159,695.28	183,133.72
Total Expenses	<u>5,149,231.00</u>	<u>283,780.27</u>	<u>2,256,861.36</u>	<u>2,695,133.33</u>	<u>0.44</u>	<u>41,464.61</u>	<u>2,298,325.97</u>	<u>2,850,905.03</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>(0.38)</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(41,464.61)</b></u>	<u><b>(41,464.61)</b></u>	<u><b>41,464.61</b></u>
Beginning Net Assets - Unrestricted	0.00	(3,547.26)	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>(3,547.64)</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(41,464.61)</b></u>	<u><b>(41,464.61)</b></u>	<u><b>41,464.61</b></u>



# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

380 0 MADERA REGIONAL HS BLENDED	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	0.00	99,692.20	358,040.55	0.00	0.00	0.00	358,040.55	(358,040.55)
Total Revenues	<u>0.00</u>	<u>99,692.20</u>	<u>358,040.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,040.55</u>	<u>(358,040.55)</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	0.00	64,296.28	174,486.57	0.00	0.00	0.00	174,486.57	(174,486.57)
5020- ACCRUED VACATION PAY	0.00	4,263.03	10,957.22	0.00	0.00	0.00	10,957.22	(10,957.22)
5112- HEALTH INSURANCE	0.00	7,187.68	18,368.97	0.00	0.00	0.00	18,368.97	(18,368.97)
5114- WORKER'S COMPENSATION	0.00	2,063.32	5,246.31	0.00	0.00	0.00	5,246.31	(5,246.31)
5116- PENSION	0.00	3,790.75	9,795.37	0.00	0.00	0.00	9,795.37	(9,795.37)
5122- FICA	0.00	5,621.82	14,181.97	0.00	0.00	0.00	14,181.97	(14,181.97)
5124- SUI	0.00	156.54	370.03	0.00	0.00	0.00	370.03	(370.03)
5130- ACCRUED VACATION FICA	0.00	326.09	838.17	0.00	0.00	0.00	838.17	(838.17)
6110- OFFICE SUPPLIES	0.00	0.00	1,073.17	0.00	0.00	0.00	1,073.17	(1,073.17)
6112- DATA PROCESSING SUPPLIES	0.00	40.73	2,095.32	0.00	0.00	0.00	2,095.32	(2,095.32)
6122- KITCHEN SUPPLIES	0.00	0.00	22.07	0.00	0.00	0.00	22.07	(22.07)
6130- PROGRAM SUPPLIES	0.00	1,112.99	5,924.59	0.00	0.00	0.00	5,924.59	(5,924.59)
6134- INSTRUCTIONAL SUPPLIES	0.00	0.00	775.90	0.00	0.00	0.00	775.90	(775.90)
6140- CUSTODIAL SUPPLIES	0.00	0.00	1,721.76	0.00	0.00	0.00	1,721.76	(1,721.76)
6180- EQUIPMENT RENTAL	0.00	0.00	1,939.83	0.00	0.00	0.00	1,939.83	(1,939.83)
6181- EQUIPMENT MAINTENANCE	0.00	0.00	2,009.35	0.00	0.00	0.00	2,009.35	(2,009.35)
6320- TELEPHONE	0.00	153.23	34,195.33	0.00	0.00	0.00	34,195.33	(34,195.33)
6410- RENT	0.00	2,364.06	18,831.50	0.00	0.00	0.00	18,831.50	(18,831.50)
6420- UTILITIES/ DISPOSAL	0.00	0.00	12,234.17	0.00	0.00	0.00	12,234.17	(12,234.17)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	4,040.73	0.00	0.00	0.00	4,040.73	(4,040.73)
6433- GROUNDS MAINTENANCE	0.00	0.00	3,955.50	0.00	0.00	0.00	3,955.50	(3,955.50)
6436- PEST CONTROL	0.00	0.00	596.88	0.00	0.00	0.00	596.88	(596.88)
6437- BURGLAR & FIRE ALARM	0.00	0.00	587.76	0.00	0.00	0.00	587.76	(587.76)
6440- PROPERTY INSURANCE	0.00	0.00	1,370.58	0.00	0.00	0.00	1,370.58	(1,370.58)
6520- CONSULTANTS	0.00	0.00	1,005.57	0.00	0.00	0.00	1,005.57	(1,005.57)
6522- CONSULTANT EXPENSES	0.00	0.00	151.42	0.00	0.00	0.00	151.42	(151.42)
6540- CUSTODIAL SERVICES	0.00	0.00	165.77	0.00	0.00	0.00	165.77	(165.77)
6712- STAFF TRAVEL-LOCAL	0.00	0.00	214.65	0.00	0.00	0.00	214.65	(214.65)
6834- STUDENT ACTIVITY INSURANCE	0.00	0.00	263.96	0.00	0.00	0.00	263.96	(263.96)
6852- FINGERPRINT	0.00	0.38	36.64	0.00	0.00	0.00	36.64	(36.64)
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	598.37	0.00	0.00	0.00	598.37	(598.37)
7114- PC ALLOWANCE	0.00	0.00	121.06	0.00	0.00	0.00	121.06	(121.06)
9010- INDIRECT COST ALLOCATION	0.00	8,315.30	29,864.06	0.00	0.00	0.00	29,864.06	(29,864.06)
Total Expenses	<u>0.00</u>	<u>99,692.20</u>	<u>358,040.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,040.55</u>	<u>(358,040.55)</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2021</u>	<u>YTD Budget December 31, 2021</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
380 0 MADERA REGIONAL HS BLENDED								
<b>Ending Net Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	4,110,180.00	331,411.68	2,272,629.05	2,158,194.33	(0.55)	0.00	2,272,629.05	1,837,550.95
4220- IN KIND CONTRIBUTIONS	1,039,051.00	52,060.41	342,272.86	536,939.00	(0.33)	0.00	342,272.86	696,778.14
<b>Total Revenues</b>	<b>5,149,231.00</b>	<b>383,472.09</b>	<b>2,614,901.91</b>	<b>2,695,133.33</b>	<b>(0.51)</b>	<b>0.00</b>	<b>2,614,901.91</b>	<b>2,534,329.09</b>
<b>Expenses</b>								
5010- SALARIES & WAGES	2,214,386.00	205,224.87	1,170,019.94	1,141,579.89	0.53	0.00	1,170,019.94	1,044,366.06
5020- ACCRUED VACATION PAY	150,147.00	12,888.95	67,891.90	77,228.00	0.45	0.00	67,891.90	82,255.10
5112- HEALTH INSURANCE	278,976.00	22,100.63	122,018.06	143,474.69	0.44	0.00	122,018.06	156,957.94
5114- WORKER'S COMPENSATION	87,529.00	6,643.27	36,090.76	45,120.00	0.41	0.00	36,090.76	51,438.24
5116- PENSION	139,381.00	12,291.73	67,034.16	71,856.00	0.48	0.00	67,034.16	72,346.84
5122- FICA	165,643.00	17,834.57	94,369.76	85,395.00	0.57	0.00	94,369.76	71,273.24
5124- SUI	32,508.00	580.03	2,177.74	16,759.00	0.07	0.00	2,177.74	30,330.26
5130- ACCRUED VACATION FICA	11,231.00	989.90	5,196.03	5,789.00	0.46	0.00	5,196.03	6,034.97
6110- OFFICE SUPPLIES	30,070.00	1,361.48	8,985.23	16,515.00	0.30	617.06	9,602.29	20,467.71
6112- DATA PROCESSING SUPPLIES	50,000.00	6,952.60	42,574.80	26,225.00	0.85	2,482.98	45,057.78	4,942.22
6121- FOOD	4,000.00	176.21	9,592.03	2,000.00	2.40	0.00	9,592.03	(5,592.03)
6122- KITCHEN SUPPLIES	1,000.00	0.00	49.22	750.00	0.05	0.00	49.22	950.78
6130- PROGRAM SUPPLIES	52,003.00	6,191.53	45,257.97	27,631.00	0.87	12,283.50	57,541.47	(5,538.47)
6132- MEDICAL & DENTAL SUPPLIES	7,195.00	0.00	0.00	3,595.00	0.00	0.00	0.00	7,195.00
6134- INSTRUCTIONAL SUPPLIES	22,200.00	713.09	3,945.51	11,265.00	0.18	1,517.08	5,462.59	16,737.41
6140- CUSTODIAL SUPPLIES	20,200.00	0.00	11,058.95	10,100.00	0.55	0.00	11,058.95	9,141.05
6142- LINEN/LAUNDRY	1,200.00	0.00	0.00	600.00	0.00	0.00	0.00	1,200.00
6143- FURNISHINGS	0.00	(2,530.04)	(2,530.04)	0.00	0.00	96.34	(2,433.70)	2,433.70
6150- UNIFORM RENTAL/PURCHASE	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00
6170- POSTAGE & SHIPPING	900.00	0.00	421.22	525.00	0.47	0.00	421.22	478.78
6180- EQUIPMENT RENTAL	31,200.00	1,067.61	11,910.15	17,225.00	0.38	0.00	11,910.15	19,289.85
6181- EQUIPMENT MAINTENANCE	13,700.00	1,042.48	8,936.21	6,950.00	0.65	0.00	8,936.21	4,763.79
6310- PRINTING & PUBLICATIONS	5,500.00	87.05	435.60	2,750.00	0.08	0.00	435.60	5,064.40
6312- ADVERTISING & PROMOTION	1,000.00	0.00	62.00	500.00	0.06	0.00	62.00	938.00
6320- TELEPHONE	48,000.00	(29,736.11)	80,270.50	28,000.00	1.67	0.00	80,270.50	(32,270.50)
6410- RENT	113,786.00	17,092.72	117,606.71	65,376.00	1.03	0.00	117,606.71	(3,820.71)
6420- UTILITIES/ DISPOSAL	76,404.00	6,805.62	52,883.66	44,569.00	0.69	0.00	52,883.66	23,520.34
6432- BUILDING REPAIRS/ MAINTENANCE	45,000.00	4,404.49	34,548.49	26,250.00	0.77	1,113.12	35,661.61	9,338.39
6433- GROUNDS MAINTENANCE	21,652.00	1,950.00	15,141.39	12,629.75	0.70	18.97	15,160.36	6,491.64
6436- PEST CONTROL	5,292.00	701.69	3,542.23	3,087.00	0.67	0.00	3,542.23	1,749.77
6437- BURGLAR & FIRE ALARM	1,630.00	109.22	1,977.34	1,470.00	1.21	0.00	1,977.34	(347.34)
6440- PROPERTY INSURANCE	7,772.00	884.18	6,158.60	3,293.00	0.79	0.00	6,158.60	1,613.40
6520- CONSULTANTS	0.00	812.50	4,380.00	0.00	0.00	12,000.00	16,380.00	(16,380.00)
6522- CONSULTANT EXPENSES	0.00	138.32	653.48	0.00	0.00	0.00	653.48	(653.48)
6524- CONTRACTS	41,930.00	0.00	0.00	20,966.00	0.00	0.00	0.00	41,930.00
6530- LEGAL	0.00	0.00	2,143.75	1,400.00	0.00	0.00	2,143.75	(2,143.75)
6540- CUSTODIAL SERVICES	0.00	780.00	9,727.91	0.00	0.00	11,340.00	21,067.91	(21,067.91)
6555- MEDICAL SCREENING/DEAT/STAFF	1,500.00	730.00	1,455.00	1,000.00	0.97	0.00	1,455.00	45.00
6610- GAS & OIL	2,100.00	590.65	4,148.30	1,225.00	1.98	0.00	4,148.30	(2,048.30)

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6620- VEHICLE INSURANCE	13,992.00	1,388.30	9,344.22	8,162.00	0.67	0.00	9,344.22	4,647.78
6640- VEHICLE REPAIR & MAINTENANCE	6,000.00	184.07	5,340.14	3,500.00	0.89	0.00	5,340.14	659.86
6712- STAFF TRAVEL-LOCAL	4,300.00	99.68	2,060.41	2,150.00	0.48	0.00	2,060.41	2,239.59
6714- STAFF TRAVEL-OUT OF AREA	9,500.00	0.00	0.00	9,500.00	0.00	0.00	0.00	9,500.00
6722- PER DIEM - STAFF	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00
6742- TRAINING - STAFF	10,000.00	36.32	15,846.63	6,800.00	1.58	0.00	15,846.63	(5,846.63)
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	840.00	26.93	187.72	490.00	0.22	0.00	187.72	652.28
6834- STUDENT ACTIVITY INSURANCE	2,010.00	205.51	1,235.45	1,005.00	0.61	0.00	1,235.45	774.55
6840- PROPERTY TAXES	0.00	0.00	2.23	0.00	0.00	0.00	2.23	(2.23)
6850- FEES & LICENSES	5,374.00	2,672.00	3,202.00	3,139.00	0.60	0.00	3,202.00	2,172.00
6852- FINGERPRINT	1,500.00	3.38	559.89	1,050.00	0.37	0.00	559.89	940.11
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	228.68	4,140.26	12,000.00	0.35	(4.44)	4,135.82	7,864.18
7111- PARENT MILEAGE	1,200.00	0.00	41.20	600.00	0.03	0.00	41.20	1,158.80
7112- PARENT INVOLVEMENT	8,100.00	0.00	0.00	4,050.00	0.00	0.00	0.00	8,100.00
7114- PC ALLOWANCE	3,300.00	45.00	975.00	1,650.00	0.30	0.00	975.00	2,325.00
7116- POLICY COUNCIL FOOD ALLOWANCE	1,000.00	0.00	0.00	585.00	0.00	0.00	0.00	1,000.00
8110- IN KIND SALARIES	85,394.00	32,233.86	202,905.01	44,128.00	2.38	0.00	202,905.01	(117,511.01)
8120- IN KIND RENT	318,251.00	19,826.55	138,785.85	164,459.00	0.44	0.00	138,785.85	179,465.15
8130- IN KIND - OTHER	635,406.00	0.00	582.00	328,352.00	0.00	0.00	582.00	634,824.00
9010- INDIRECT COST ALLOCATION	342,829.00	27,642.95	189,559.34	180,015.00	0.55	0.00	189,559.34	153,269.66
<b>Total Expenses</b>	<b>5,149,231.00</b>	<b>383,472.47</b>	<b>2,614,901.91</b>	<b>2,695,133.33</b>	<b>0.51</b>	<b>41,464.61</b>	<b>2,656,366.52</b>	<b>2,492,864.48</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>(0.38)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(41,464.61)</b>	<b>(41,464.61)</b>	<b>41,464.61</b>
Beginning Net Assets - Unrestricted	0.00	(3,547.26)	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>(3,547.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(41,464.61)</b>	<b>(41,464.61)</b>	<b>41,464.61</b>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
309 0 EARLY HEAD START T&TA								
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	13,373.00	0.00	10,177.37	0.00	(0.76)	0.00	10,177.37	3,195.63
Total Revenues	<u>13,373.00</u>	<u>0.00</u>	<u>10,177.37</u>	<u>0.00</u>	<u>(0.76)</u>	<u>0.00</u>	<u>10,177.37</u>	<u>3,195.63</u>
<b>Expenses</b>								
6110- OFFICE SUPPLIES	478.00	0.00	0.00	0.00	0.00	0.00	0.00	478.00
6130- PROGRAM SUPPLIES	0.00	0.00	4,000.48	0.00	0.00	0.00	4,000.48	(4,000.48)
6714- STAFF TRAVEL-OUT OF AREA	5,050.00	0.00	0.00	0.00	0.00	0.00	0.00	5,050.00
6722- PER DIEM - STAFF	1,020.00	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00
6742- TRAINING - STAFF	3,710.00	0.00	5,328.00	0.00	1.44	2,375.00	7,703.00	(3,993.00)
6850- FEES & LICENSES	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
9010- INDIRECT COST ALLOCATION	1,115.00	0.00	848.89	0.00	0.76	0.00	848.89	266.11
Total Expenses	<u>13,373.00</u>	<u>0.00</u>	<u>10,177.37</u>	<u>0.00</u>	<u>0.76</u>	<u>2,375.00</u>	<u>12,552.37</u>	<u>820.63</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(2,375.00)</b></u>	<u><b>(2,375.00)</b></u>	<u><b>2,375.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(2,375.00)</b></u>	<u><b>(2,375.00)</b></u>	<u><b>2,375.00</b></u>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
310 0 HEAD START-MADERA REG. T&TA								
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	46,025.00	0.00	32,009.46	0.00	(0.70)	0.00	32,009.46	14,015.54
Total Revenues	<u>46,025.00</u>	<u>0.00</u>	<u>32,009.46</u>	<u>0.00</u>	<u>(0.70)</u>	<u>0.00</u>	<u>32,009.46</u>	<u>14,015.54</u>
<b>Expenses</b>								
6121- FOOD	0.00	0.00	2,634.96	0.00	0.00	0.00	2,634.96	(2,634.96)
6130- PROGRAM SUPPLIES	2,071.00	0.00	16,624.52	0.00	8.03	0.00	16,624.52	(14,553.52)
6310- PRINTING & PUBLICATIONS	2,443.00	0.00	0.00	0.00	0.00	0.00	0.00	2,443.00
6410- RENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6714- STAFF TRAVEL-OUT OF AREA	5,100.00	0.00	0.00	0.00	0.00	0.00	0.00	5,100.00
6722- PER DIEM - STAFF	2,202.00	0.00	0.00	0.00	0.00	0.00	0.00	2,202.00
6742- TRAINING - STAFF	23,095.00	0.00	10,080.02	0.00	0.44	45.00	10,125.02	12,969.98
6850- FEES & LICENSES	6,275.00	0.00	0.00	0.00	0.00	0.00	0.00	6,275.00
9010- INDIRECT COST ALLOCATION	3,839.00	0.00	2,669.96	0.00	0.70	0.00	2,669.96	1,169.04
Total Expenses	<u>46,025.00</u>	<u>0.00</u>	<u>32,009.46</u>	<u>0.00</u>	<u>0.70</u>	<u>45.00</u>	<u>32,054.46</u>	<u>13,970.54</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(45.00)</b></u>	<u><b>(45.00)</b></u>	<u><b>45.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>(45.00)</b></u>	<u><b>(45.00)</b></u>	<u><b>45.00</b></u>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

312 0 EARLY HEAD START - MADERA	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	608,451.00	43,339.29	340,280.34	0.00	(0.56)	0.00	340,280.34	268,170.66
4220- IN KIND CONTRIBUTIONS	155,456.00	5,564.45	49,238.18	0.00	(0.32)	0.00	49,238.18	106,217.82
<b>Total Revenues</b>	<b>763,907.00</b>	<b>48,903.74</b>	<b>389,518.52</b>	<b>0.00</b>	<b>(0.51)</b>	<b>0.00</b>	<b>389,518.52</b>	<b>374,388.48</b>
<b>Expenses</b>								
5010- SALARIES & WAGES	278,788.00	24,103.15	178,110.90	0.00	0.64	0.00	178,110.90	100,677.10
5020- ACCRUED VACATION PAY	15,523.00	1,683.65	13,042.64	0.00	0.84	0.00	13,042.64	2,480.36
5112- HEALTH INSURANCE	14,253.00	2,476.88	15,283.80	0.00	1.07	0.00	15,283.80	(1,030.80)
5114- WORKER'S COMPENSATION	3,088.00	190.97	1,607.90	0.00	0.52	0.00	1,607.90	1,480.10
5116- PENSION	16,716.00	1,614.39	11,188.14	0.00	0.67	0.00	11,188.14	5,527.86
5122- FICA	21,838.00	2,008.03	13,953.15	0.00	0.64	0.00	13,953.15	7,884.85
5124- SUI	5,862.00	0.00	0.27	0.00	0.00	0.00	0.27	5,861.73
5130- ACCRUED VACATION FRINGE	0.00	128.80	997.75	0.00	0.00	0.00	997.75	(997.75)
6110- OFFICE SUPPLIES	10,500.00	7.17	1,631.25	0.00	0.16	(0.01)	1,631.24	8,868.76
6112- DATA PROCESSING SUPPLIES	5,000.00	50.41	3,604.75	0.00	0.72	206.14	3,810.89	1,189.11
6122- KITCHEN SUPPLIES	1,776.00	0.00	0.00	0.00	0.00	0.00	0.00	1,776.00
6130- PROGRAM SUPPLIES	28,406.00	514.99	5,237.93	0.00	0.18	1,323.08	6,561.01	21,844.99
6132- MEDICAL & DENTAL SUPPLIES	8,400.00	0.00	0.00	0.00	0.00	3,261.84	3,261.84	5,138.16
6134- INSTRUCTIONAL SUPPLIES	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00
6140- CUSTODIAL SUPPLIES	2,400.00	0.00	441.81	0.00	0.18	0.00	441.81	1,958.19
6143- FURNISHINGS	0.00	0.00	2,128.20	0.00	0.00	0.00	2,128.20	(2,128.20)
6170- POSTAGE & SHIPPING	300.00	0.00	(8.53)	0.00	(0.03)	0.00	(8.53)	308.53
6180- EQUIPMENT RENTAL	3,240.00	271.00	1,625.55	0.00	0.50	0.00	1,625.55	1,614.45
6181- EQUIPMENT MAINTENANCE	6,600.00	3.75	181.00	0.00	0.03	0.00	181.00	6,419.00
6310- PRINTING & PUBLICATIONS	840.00	12.14	12.14	0.00	0.01	0.00	12.14	827.86
6312- ADVERTISING & PROMOTION	0.00	0.00	62.00	0.00	0.00	0.00	62.00	(62.00)
6320- TELEPHONE	26,400.00	1,037.72	10,246.01	0.00	0.39	0.00	10,246.01	16,153.99
6410- RENT	56,220.00	4,221.36	30,261.78	0.00	0.54	0.00	30,261.78	25,958.22
6420- UTILITIES/ DISPOSAL	9,600.00	550.87	7,366.97	0.00	0.77	0.00	7,366.97	2,233.03
6432- BUILDING REPAIRS/ MAINTENANCE	900.00	146.46	2,682.38	0.00	2.98	0.00	2,682.38	(1,782.38)
6433- GROUNDS MAINTENANCE	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
6436- PEST CONTROL	600.00	60.40	518.60	0.00	0.86	0.00	518.60	81.40
6437- BURGLAR & FIRE ALARM	216.00	19.50	135.08	0.00	0.63	0.00	135.08	80.92
6440- PROPERTY INSURANCE	2,880.00	192.63	1,320.08	0.00	0.46	0.00	1,320.08	1,559.92
6520- CONSULTANTS	0.00	0.00	325.00	0.00	0.00	2,000.00	2,325.00	(2,325.00)
6522- CONSULTANT EXPENSES	0.00	0.00	12.32	0.00	0.00	0.00	12.32	(12.32)
6524- CONTRACTS	10,168.00	0.00	0.00	0.00	0.00	0.00	0.00	10,168.00
6530- LEGAL	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6540- CUSTODIAL SERVICES	0.00	0.00	765.78	0.00	0.00	0.00	765.78	(765.78)
6610- GAS & OIL	420.00	66.41	206.67	0.00	0.49	0.00	206.67	213.33
6620- VEHICLE INSURANCE	1,740.00	188.44	1,222.67	0.00	0.70	0.00	1,222.67	517.33
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	3,859.38	0.00	2.57	0.00	3,859.38	(2,359.38)
6712- STAFF TRAVEL-LOCAL	1,218.00	0.00	0.00	0.00	0.00	0.00	0.00	1,218.00
6714- STAFF TRAVEL-OUT OF AREA	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
312 0 EARLY HEAD START - MADERA								
6742- TRAINING - STAFF	6,000.00	0.00	3,119.05	0.00	0.52	0.00	3,119.05	2,880.95
6748- EDUCATION REIMBURSEMENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6750- FIELD TRIPS	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260.00
6834- STUDENT ACTIVITY INSURANCE	732.00	35.09	278.22	0.00	0.38	0.00	278.22	453.78
6840- PROPERTY TAXES	0.00	0.00	0.07	0.00	0.00	0.00	0.07	(0.07)
6850- FEES & LICENSES	1,200.00	198.00	200.00	0.00	0.17	0.00	200.00	1,000.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	18.16	186.94	0.00	0.00	(0.35)	186.59	(186.59)
7111- PARENT MILEAGE	56.00	0.00	0.00	0.00	0.00	0.00	0.00	56.00
7112- PARENT INVOLVEMENT	3,060.00	0.00	0.00	0.00	0.00	0.00	0.00	3,060.00
7114- PC ALLOWANCE	100.00	0.00	90.00	0.00	0.90	0.00	90.00	10.00
8110- IN KIND SALARIES	154,356.00	5,564.45	49,238.18	0.00	0.32	0.00	49,238.18	105,117.82
8130- IN KIND - OTHER	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
9010- INDIRECT COST ALLOCATION	50,751.00	3,614.92	28,382.69	0.00	0.56	0.00	28,382.69	22,368.31
Total Expenses	<u>763,907.00</u>	<u>48,979.74</u>	<u>389,518.52</u>	<u>0.00</u>	<u>0.51</u>	<u>6,790.70</u>	<u>396,309.22</u>	<u>367,597.78</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<b><u>0.00</u></b>	<b><u>(76.00)</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>(6,790.70)</u></b>	<b><u>(6,790.70)</u></b>	<b><u>6,790.70</u></b>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>(4,132.45)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Ending Net Assets</b>	<b><u>0.00</u></b>	<b><u>(4,208.45)</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>(6,790.70)</u></b>	<b><u>(6,790.70)</u></b>	<b><u>6,790.70</u></b>



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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
319 0 MADERA STATE CSPP/RHS LAYERED								
<b>Revenues</b>								
4120- GRANT INCOME-STATE	761,724.00	0.00	320,951.00	0.00	(0.42)	0.00	320,951.00	440,773.00
Total Revenues	<u>761,724.00</u>	<u>0.00</u>	<u>320,951.00</u>	<u>0.00</u>	<u>(0.42)</u>	<u>0.00</u>	<u>320,951.00</u>	<u>440,773.00</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	556,370.00	0.00	237,844.05	0.00	0.43	0.00	237,844.05	318,525.95
5020- ACCRUED VACATION PAY	0.00	0.00	10,369.82	0.00	0.00	0.00	10,369.82	(10,369.82)
5112- HEALTH INSURANCE	58,979.00	0.00	17,470.28	0.00	0.30	0.00	17,470.28	41,508.72
5114- WORKER'S COMPENSATION	18,310.00	0.00	5,035.49	0.00	0.28	0.00	5,035.49	13,274.51
5116- PENSION	21,121.00	0.00	9,268.01	0.00	0.44	0.00	9,268.01	11,852.99
5122- FICA	36,997.00	0.00	13,238.59	0.00	0.36	0.00	13,238.59	23,758.41
5124- SUI	6,413.00	0.00	161.52	0.00	0.03	0.00	161.52	6,251.48
5130- ACCRUED VACATION FICA	0.00	0.00	793.24	0.00	0.00	0.00	793.24	(793.24)
9010- INDIRECT COST ALLOCATION	63,534.00	0.00	26,770.00	0.00	0.42	0.00	26,770.00	36,764.00
Total Expenses	<u>761,724.00</u>	<u>0.00</u>	<u>320,951.00</u>	<u>0.00</u>	<u>0.42</u>	<u>0.00</u>	<u>320,951.00</u>	<u>440,773.00</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

356 0 REGIONAL QRIS FIRST5 CSPP	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	36,500.00	0.00	36,500.00	0.00	(1.00)	0.00	36,500.00	0.00
Total Revenues	<u>36,500.00</u>	<u>0.00</u>	<u>36,500.00</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>36,500.00</u>	<u>0.00</u>
<b>Expenses</b>								
6130- PROGRAM SUPPLIES	33,456.00	0.00	0.00	0.00	0.00	0.00	0.00	33,456.00
9010- INDIRECT COST ALLOCATION	3,044.00	0.00	0.00	0.00	0.00	0.00	0.00	3,044.00
Total Expenses	<u>36,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>36,500.00</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>36,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,500.00</b>	<b>(36,500.00)</b>
Beginning Net Assets - Unrestricted	0.00	36,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>36,500.00</b>	<b>36,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,500.00</b>	<b>(36,500.00)</b>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

814 0 ARP COVID - REGIONAL	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	344,592.00	3,968.95	261,334.56	0.00	(0.76)	0.00	261,334.56	83,257.44
Total Revenues	<u>344,592.00</u>	<u>3,968.95</u>	<u>261,334.56</u>	<u>0.00</u>	<u>(0.76)</u>	<u>0.00</u>	<u>261,334.56</u>	<u>83,257.44</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	232,168.00	2,481.59	180,489.24	0.00	0.78	0.00	180,489.24	51,678.76
5020- ACCRUED VACATION PAY	14,514.00	131.48	9,608.27	0.00	0.66	0.00	9,608.27	4,905.73
5112- HEALTH INSURANCE	21,020.00	582.55	17,060.15	0.00	0.81	0.00	17,060.15	3,959.85
5114- WORKER'S COMPENSATION	9,136.00	78.73	5,598.75	0.00	0.61	0.00	5,598.75	3,537.25
5116- PENSION	14,156.00	164.57	10,289.43	0.00	0.73	0.00	10,289.43	3,866.57
5122- FICA	18,444.00	188.91	14,306.36	0.00	0.78	0.00	14,306.36	4,137.64
5124- SUI	0.00	0.00	757.44	0.00	0.00	0.00	757.44	(757.44)
5130- ACCRUED VACATION FICA	0.00	10.07	735.04	0.00	0.00	0.00	735.04	(735.04)
6130- PROGRAM SUPPLIES	6,412.00	0.00	692.04	0.00	0.11	0.00	692.04	5,719.96
9010- INDIRECT COST ALLOCATION	28,742.00	331.05	21,797.84	0.00	0.76	0.00	21,797.84	6,944.16
Total Expenses	<u>344,592.00</u>	<u>3,968.95</u>	<u>261,334.56</u>	<u>0.00</u>	<u>0.76</u>	<u>0.00</u>	<u>261,334.56</u>	<u>83,257.44</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

815 0 Regional SCOE CSPP Covid	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	0.00	0.00	11,288.32	0.00	0.00	0.00	11,288.32	(11,288.32)
4120- GRANT INCOME-STATE	54,023.00	0.00	0.00	0.00	0.00	0.00	0.00	54,023.00
Total Revenues	<u>54,023.00</u>	<u>0.00</u>	<u>11,288.32</u>	<u>0.00</u>	<u>(0.21)</u>	<u>0.00</u>	<u>11,288.32</u>	<u>42,734.68</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	12,605.00	0.00	9,340.00	0.00	0.74	0.00	9,340.00	3,265.00
5114- WORKER'S COMPENSATION	432.00	0.00	292.03	0.00	0.68	0.00	292.03	139.97
5116- PENSION	498.00	0.00	377.00	0.00	0.76	0.00	377.00	121.00
5122- FICA	872.00	0.00	714.47	0.00	0.82	0.00	714.47	157.53
5124- SUI	151.00	0.00	27.28	0.00	0.18	0.00	27.28	123.72
6130- PROGRAM SUPPLIES	36,892.00	0.00	0.00	0.00	0.00	0.00	0.00	36,892.00
9010- INDIRECT COST ALLOCATION	2,573.00	0.00	537.54	0.00	0.21	0.00	537.54	2,035.46
Total Expenses	<u>54,023.00</u>	<u>0.00</u>	<u>11,288.32</u>	<u>0.00</u>	<u>0.21</u>	<u>0.00</u>	<u>11,288.32</u>	<u>42,734.68</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
1818 0 CRRSA COVID-19								
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	86,679.00	9,865.97	14,617.14	0.00	(0.17)	0.00	14,617.14	72,061.86
Total Revenues	<u>86,679.00</u>	<u>9,865.97</u>	<u>14,617.14</u>	<u>0.00</u>	<u>(0.17)</u>	<u>0.00</u>	<u>14,617.14</u>	<u>72,061.86</u>
<b>Expenses</b>								
6112- DATA PROCESSING SUPPLIES	0.00	0.00	4,354.88	0.00	0.00	0.00	4,354.88	(4,354.88)
6130- PROGRAM SUPPLIES	55,449.00	0.00	0.00	0.00	0.00	0.00	0.00	55,449.00
6132- MEDICAL & DENTAL SUPPLIES	0.00	9,016.05	9,016.05	0.00	0.00	0.00	9,016.05	(9,016.05)
6742- TRAINING - STAFF	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00
9010- INDIRECT COST ALLOCATION	7,230.00	849.92	1,246.21	0.00	0.17	0.00	1,246.21	5,983.79
Total Expenses	<u>86,679.00</u>	<u>9,865.97</u>	<u>14,617.14</u>	<u>0.00</u>	<u>0.17</u>	<u>0.00</u>	<u>14,617.14</u>	<u>72,061.86</u>
<b>Excess Revenue Over (Under) Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

# COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

## Revenue & Expense with Encumbrances

From 6/01/2021 to 12/31/2021

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
<b>Revenues</b>								
4110- GRANT INCOME-FEDERAL	1,135,620.00	57,174.21	706,207.19	0.00	(0.62)	0.00	706,207.19	429,412.81
4120- GRANT INCOME-STATE	815,747.00	0.00	320,951.00	0.00	(0.39)	0.00	320,951.00	494,796.00
4220- IN KIND CONTRIBUTIONS	155,456.00	5,564.45	49,238.18	0.00	(0.32)	0.00	49,238.18	106,217.82
Total Revenues	<u>2,106,823.00</u>	<u>62,738.66</u>	<u>1,076,396.37</u>	<u>0.00</u>	<u>(0.51)</u>	<u>0.00</u>	<u>1,076,396.37</u>	<u>1,030,426.63</u>
<b>Expenses</b>								
5010- SALARIES & WAGES	1,079,931.00	26,584.74	605,784.19	0.00	0.56	0.00	605,784.19	474,146.81
5020- ACCRUED VACATION PAY	30,037.00	1,815.13	33,020.73	0.00	1.10	0.00	33,020.73	(2,983.73)
5112- HEALTH INSURANCE	94,252.00	3,059.43	49,814.23	0.00	0.53	0.00	49,814.23	44,437.77
5114- WORKER'S COMPENSATION	30,966.00	269.70	12,534.17	0.00	0.40	0.00	12,534.17	18,431.83
5116- PENSION	52,491.00	1,778.96	31,122.58	0.00	0.59	0.00	31,122.58	21,368.42
5122- FICA	78,151.00	2,196.94	42,212.57	0.00	0.54	0.00	42,212.57	35,938.43
5124- SUI	12,426.00	0.00	946.51	0.00	0.08	0.00	946.51	11,479.49
5130- ACCRUED VACATION FRINGE	0.00	138.87	2,526.03	0.00	0.00	0.00	2,526.03	(2,526.03)
6110- OFFICE SUPPLIES	10,978.00	7.17	1,631.25	0.00	0.15	(0.01)	1,631.24	9,346.76
6112- DATA PROCESSING SUPPLIES	5,000.00	50.41	7,959.63	0.00	1.59	206.14	8,165.77	(3,165.77)
6121- FOOD	0.00	0.00	2,634.96	0.00	0.00	0.00	2,634.96	(2,634.96)
6122- KITCHEN SUPPLIES	1,776.00	0.00	0.00	0.00	0.00	0.00	0.00	1,776.00
6130- PROGRAM SUPPLIES	162,686.00	514.99	26,554.97	0.00	0.16	1,323.08	27,878.05	134,807.95
6132- MEDICAL & DENTAL SUPPLIES	8,400.00	9,016.05	9,016.05	0.00	1.07	3,261.84	12,277.89	(3,877.89)
6134- INSTRUCTIONAL SUPPLIES	4,200.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00
6140- CUSTODIAL SUPPLIES	2,400.00	0.00	441.81	0.00	0.18	0.00	441.81	1,958.19
6143- FURNISHINGS	0.00	0.00	2,128.20	0.00	0.00	0.00	2,128.20	(2,128.20)
6170- POSTAGE & SHIPPING	300.00	0.00	(8.53)	0.00	(0.03)	0.00	(8.53)	308.53
6180- EQUIPMENT RENTAL	3,240.00	271.00	1,625.55	0.00	0.50	0.00	1,625.55	1,614.45
6181- EQUIPMENT MAINTENANCE	6,600.00	3.75	181.00	0.00	0.03	0.00	181.00	6,419.00
6310- PRINTING & PUBLICATIONS	3,283.00	12.14	12.14	0.00	0.00	0.00	12.14	3,270.86
6312- ADVERTISING & PROMOTION	0.00	0.00	62.00	0.00	0.00	0.00	62.00	(62.00)
6320- TELEPHONE	26,400.00	1,037.72	10,246.01	0.00	0.39	0.00	10,246.01	16,153.99
6410- RENT	57,220.00	4,221.36	30,261.78	0.00	0.53	0.00	30,261.78	26,958.22
6420- UTILITIES/ DISPOSAL	9,600.00	550.87	7,366.97	0.00	0.77	0.00	7,366.97	2,233.03
6432- BUILDING REPAIRS/ MAINTENANCE	900.00	146.46	2,682.38	0.00	2.98	0.00	2,682.38	(1,782.38)
6433- GROUNDS MAINTENANCE	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
6436- PEST CONTROL	600.00	60.40	518.60	0.00	0.86	0.00	518.60	81.40
6437- BURGLAR & FIRE ALARM	216.00	19.50	135.08	0.00	0.63	0.00	135.08	80.92
6440- PROPERTY INSURANCE	2,880.00	192.63	1,320.08	0.00	0.46	0.00	1,320.08	1,559.92
6520- CONSULTANTS	0.00	0.00	325.00	0.00	0.00	2,000.00	2,325.00	(2,325.00)
6522- CONSULTANT EXPENSES	0.00	0.00	12.32	0.00	0.00	0.00	12.32	(12.32)
6524- CONTRACTS	10,168.00	0.00	0.00	0.00	0.00	0.00	0.00	10,168.00
6530- LEGAL	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6540- CUSTODIAL SERVICES	0.00	0.00	765.78	0.00	0.00	0.00	765.78	(765.78)
6610- GAS & OIL	420.00	66.41	206.67	0.00	0.49	0.00	206.67	213.33
6620- VEHICLE INSURANCE	1,740.00	188.44	1,222.67	0.00	0.70	0.00	1,222.67	517.33
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	3,859.38	0.00	2.57	0.00	3,859.38	(2,359.38)

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

**Revenue & Expense with Encumbrances**

**From 6/01/2021 to 12/31/2021**

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2021	YTD Budget December 31, 2021	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6712- STAFF TRAVEL-LOCAL	1,218.00	0.00	0.00	0.00	0.00	0.00	0.00	1,218.00
6714- STAFF TRAVEL-OUT OF AREA	13,150.00	0.00	0.00	0.00	0.00	0.00	0.00	13,150.00
6722- PER DIEM - STAFF	3,222.00	0.00	0.00	0.00	0.00	0.00	0.00	3,222.00
6742- TRAINING - STAFF	56,805.00	0.00	18,527.07	0.00	0.33	2,420.00	20,947.07	35,857.93
6748- EDUCATION REIMBURSEMENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6750- FIELD TRIPS	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260.00
6834- STUDENT ACTIVITY INSURANCE	732.00	35.09	278.22	0.00	0.38	0.00	278.22	453.78
6840- PROPERTY TAXES	0.00	0.00	0.07	0.00	0.00	0.00	0.07	(0.07)
6850- FEES & LICENSES	9,475.00	198.00	200.00	0.00	0.02	0.00	200.00	9,275.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	18.16	186.94	0.00	0.00	(0.35)	186.59	(186.59)
7111- PARENT MILEAGE	56.00	0.00	0.00	0.00	0.00	0.00	0.00	56.00
7112- PARENT INVOLVEMENT	3,060.00	0.00	0.00	0.00	0.00	0.00	0.00	3,060.00
7114- PC ALLOWANCE	100.00	0.00	90.00	0.00	0.90	0.00	90.00	10.00
8110- IN KIND SALARIES	154,356.00	5,564.45	49,238.18	0.00	0.32	0.00	49,238.18	105,117.82
8130- IN KIND - OTHER	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
9010- INDIRECT COST ALLOCATION	160,828.00	4,795.89	82,253.13	0.00	0.51	0.00	82,253.13	78,574.87
<b>Total Expenses</b>	<b>2,106,823.00</b>	<b>62,814.66</b>	<b>1,039,896.37</b>	<b>0.00</b>	<b>0.49</b>	<b>9,210.70</b>	<b>1,049,107.07</b>	<b>1,057,715.93</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>0.00</b>	<b>(76.00)</b>	<b>36,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,210.70)</b>	<b>27,289.30</b>	<b>(27,289.30)</b>
Beginning Net Assets - Unrestricted	0.00	32,367.55	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Net Assets</b>	<b>0.00</b>	<b>32,291.55</b>	<b>36,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,210.70)</b>	<b>27,289.30</b>	<b>(27,289.30)</b>

**FUND #311 Basic**  
**Madera Regional Head Start**  
**Budget to Actual**  
**For the period ending December 31, 2021**

Account	Grant	Current	Current Mth	Prior Mth	YTD				
Description	Budget	Period	YTD	YTD	Budget	% Spent	Encumbered	Actual + Encumbered	Balance
Revenues									
4110- GRANT INCOME-FEDERAL	4,110,180.00	353,726.99	2,272,629.05	1,918,902.06	2,158,194.33	56%	45,237.89	2,317,866.94	(1,792,313.06)
4210- DONATIONS	-	-	-	-	-	0%	-	-	-
4220- IN KIND CONTRIBUTIONS	1,039,051.00	54,614.51	344,826.96	290,212.45	536,939.00	33%	-	344,826.96	(694,224.04)
4330- SALE OF ASSETS	-	-	-	-	-	0%	-	-	-
4350- RENTAL INCOME	-	-	-	-	-	0%	-	-	-
4390- MISC INCOME	-	-	-	-	-	0%	-	-	-
Total Revenues	<b>5,149,231.00</b>	<b>408,341.50</b>	<b>2,614,901.91</b>	<b>2,209,114.51</b>	<b>2,695,133.33</b>	<b>51%</b>	<b>45,237.89</b>	<b>2,662,693.90</b>	<b>(2,486,537.10)</b>
5010 SALARIES & WAGES	2,214,386.00	205,224.87	1,170,019.94	964,795.07	1,141,579.89	53%	-	1,170,019.94	(1,044,366.06)
5019- SALARIES & WAGES C19	-	-	-	-	-	0%	-	-	-
5020 ACCRUED VACATION PAY	150,147.00	12,888.95	67,891.90	55,002.95	77,228.00	45%	-	67,891.90	(82,255.10)
5112 HEALTH INSURANCE	278,976.00	24,619.24	122,018.06	97,398.82	143,474.69	44%	-	122,018.06	(156,957.94)
5114 WORKER'S COMPENSATION	87,529.00	6,643.27	36,090.76	29,447.49	45,120.00	41%	-	36,090.76	(51,438.24)
5115- Worker's Compensation C19	-	-	-	-	-	0%	-	-	-
5116 PENSION	139,381.00	12,291.73	67,034.16	54,742.43	71,856.00	48%	-	67,034.16	(72,346.84)
5117- Pension C19	-	-	-	-	-	0%	-	-	-
5121- FICA C19	-	-	-	-	-	0%	-	-	-
5122 FICA	165,643.00	17,834.57	94,369.76	76,535.19	85,395.00	57%	-	94,369.76	(71,273.24)
5123- SUI C19	-	-	-	-	-	0%	-	-	-
5124 SUI	32,508.00	580.03	2,177.74	1,597.71	16,759.00	7%	-	2,177.74	(30,330.26)
5130 ACCRUED VACATION FRINGE	11,231.00	989.90	5,196.03	4,206.13	5,789.00	46%	-	5,196.03	(6,034.97)
6110 OFFICE SUPPLIES	30,070.00	1,361.48	8,985.23	7,623.75	16,515.00	32%	617.06	9,602.29	(20,467.71)
6112 DATA PROCESSING	50,000.00	6,952.60	42,574.80	35,622.20	26,225.00	90%	2,482.98	45,057.78	(4,942.22)
6121 FOOD	4,000.00	(901.11)	9,592.03	10,493.14	2,000.00	240%	-	9,592.03	5,592.03
6122 KITCHEN SUPPLIES	1,000.00	-	49.22	49.22	750.00	5%	-	49.22	(950.78)
6130 PROGRAM SUPPLIES	52,003.00	4,185.96	42,727.93	38,541.97	27,631.00	106%	12,379.84	55,107.77	3,104.77
6132 MEDICAL & DENTAL SUPPLIES	7,195.00	-	-	-	3,595.00	0%	-	-	(7,195.00)
6134 INSTRUCTIONAL SUPPLIES	22,200.00	713.09	3,945.51	3,232.42	11,265.00	25%	1,517.08	5,462.59	(16,737.41)
6140 CUSTODIAL SUPPLIES	20,200.00	5,315.26	11,058.95	5,743.69	10,100.00	55%	-	11,058.95	(9,141.05)
6142 LINEN/LAUNDRY	1,200.00	-	-	-	600.00	0%	-	-	(1,200.00)
6150 UNIFORM RENTAL/PURCHASE	300.00	-	-	-	300.00	0%	-	-	(300.00)
6170 POSTAGE & SHIPPING	900.00	-	421.22	421.22	525.00	47%	-	421.22	(478.78)
6180 EQUIPMENT RENTAL	31,200.00	1,622.40	11,910.15	10,287.75	17,225.00	38%	-	11,910.15	(19,289.85)
6181 EQUIPMENT MAINTENANCE	13,700.00	1,042.48	8,936.21	7,893.73	6,950.00	65%	-	8,936.21	(4,763.79)
<b>6221 EQUIPMENT OVER &gt;\$5000</b>	-	-	-	-	-	0%	-	-	-
<b>6231- BUILDING RENOVATION</b>	-	-	-	-	-	0%	-	-	-
6310 PRINTING & PUBLICATIONS	5,500.00	87.05	435.60	348.55	2,750.00	8%	-	435.60	(5,064.40)
6312 ADVERTISING & PROMOTION	1,000.00	-	62.00	62.00	500.00	6%	-	62.00	(938.00)
6320 TELEPHONE	48,000.00	(29,736.11)	80,270.50	110,006.61	28,000.00	167%	-	80,270.50	32,270.50
6410 RENT	113,786.00	21,892.72	117,606.71	95,713.99	65,376.00	103%	-	117,606.71	3,820.71
6420 UTILITIES/ DISPOSAL	76,404.00	6,805.62	52,883.66	46,078.04	44,569.00	69%	-	52,883.66	(23,520.34)
6432 BUILDING REPAIRS/ MAINTEN	45,000.00	4,404.49	34,548.49	30,144.00	26,250.00	79%	1,113.12	35,661.61	(9,338.39)
6433 GROUNDS MAINTENANCE	21,652.00	1,950.00	15,141.39	13,191.39	12,629.75	70%	18.97	15,160.36	(6,491.64)
6435 BUILDING IMPROVEMENTS	-	-	-	-	-	0%	-	-	-
6436 PEST CONTROL	5,292.00	648.11	3,542.23	2,894.12	3,087.00	67%	-	3,542.23	(1,749.77)
6437 BURGLAR & FIRE ALARM	1,630.00	109.22	1,977.34	1,868.12	1,470.00	121%	-	1,977.34	347.34
6440 PROPERTY INSURANCE	7,772.00	3,544.97	6,158.60	2,613.63	3,293.00	79%	-	6,158.60	(1,613.40)
6520 CONSULTANTS	-	812.50	4,380.00	3,567.50	-	0%	12,000.00	16,380.00	16,380.00
6522 CONSULTANT EXPENSES	-	138.32	653.48	515.16	-	0%	-	653.48	653.48
6524 CONTRACTS	41,930.00	-	-	-	20,966.00	0%	-	-	(41,930.00)
6530 LEGAL	-	-	2,143.75	2,143.75	1,400.00	0%	-	2,143.75	2,143.75
6540 CUSTODIAL SERVICES	-	814.50	9,727.91	8,913.41	-	0%	11,340.00	21,067.91	21,067.91
6555 MEDICAL SCREENING/DEAT/ST	1,500.00	730.00	1,455.00	725.00	1,000.00	97%	-	1,455.00	(45.00)
6562 MEDICAL EXAM	-	-	-	-	-	0%	-	-	-
6564 MEDICAL FOLLOW-UP	-	-	-	-	-	0%	-	-	-



**FUND #311 Basic**  
**Madera Regional Head Start**  
**Budget to Actual**  
**For the period ending December 31, 2021**

Account	Grant	Current	Current Mth	Prior Mth	YTD					
Description	Budget	Period	YTD	YTD	Budget	% Spent	Encumbered	Actual + Encumbered	Balance	
6566 DENTAL EXAM		-				0%		-	-	
6568 DENTAL FOLLOW-UP		-				0%		-	-	
6610 GAS & OIL	2,100.00	705.16	4,148.30	3,443.14	1,225.00	198%	-	4,148.30	2,048.30	
6620 VEHICLE INSURANCE	13,992.00	6,366.68	9,344.22	2,977.54	8,162.00	67%	-	9,344.22	(4,647.78)	
6640 VEHICLE REPAIR & MAINTENA	6,000.00	184.07	5,340.14	5,156.07	3,500.00	89%	-	5,340.14	(659.86)	
6712 STAFF TRAVEL-LOCAL	4,300.00	152.88	2,060.41	1,907.53	2,150.00	48%	-	2,060.41	(2,239.59)	
6714 STAFF TRAVEL-OUT OF AREA	9,500.00	-	-	-	9,500.00	0%	-	-	(9,500.00)	
6722 PER DIEM - STAFF	100.00	-	-	-	100.00	0%	-	-	(100.00)	
6724 PER DIEM - PARENT		-				0%		-	-	
6730 VOLUNTEER TRAVEL		-				0%		-	-	
6742 TRAINING - STAFF	10,000.00	36.32	15,846.63	15,810.31	6,800.00	158%	-	15,846.63	5,846.63	
6744 TRAINING VOLUNTEERS		-				0%		-	-	
6746 TRAINING PARENTS		-				0%		-	-	
6748 EDUCATION REIMBURSEMENT		-				0%		-	-	
6750 FIELD TRIPS	2,800.00	-	-	-	-	0%	-	-	(2,800.00)	
6810 BANK CHARGES		-				0%		-	-	
<b>6820 INTEREST CHARGES</b>		-				0%		-	-	
6832 LIABILITY INSURANCE	840.00	26.93	187.72	160.79	490.00	22%	-	187.72	(652.28)	
6834 STUDENT ACTIVITY INSURANC	2,010.00	205.51	1,235.45	1,029.94	1,005.00	61%	-	1,235.45	(774.55)	
6840 PROPERTY TAXES		-	2.23	2.23	-	0%	-	2.23	2.23	
6850 FEES & LICENSES	5,374.00	2,672.00	3,202.00	530.00	3,139.00	60%	-	3,202.00	(2,172.00)	
6851 CPR FEES		-				0%		-	-	
6852 FINGER PRINTING	1,500.00	3.38	559.89	556.51	1,050.00	37%	-	559.89	(940.11)	
<b>6860 DEPRECIATION EXPENSE</b>		-				0%		-	-	
6870 EMPLOYEE RECOGNITION		-				0%		-	-	
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	228.68	4,140.26	3,911.58	12,000.00	34%	(4.44)	4,135.82	(7,864.18)	
6880 VOLUNTEER RECONGNITION		-				0%		-	-	
6892 CASH SHORT / OVER		-				0%		-	-	
7110 PARENT ACTIVITIES		-				0%		-	-	
7111 PARENT MILEAGE	1,200.00	-	41.20	41.20	600.00	3%	-	41.20	(1,158.80)	
7112 PARENT INVOLVEMENT	8,100.00	-	-	-	4,050.00	0%	-	-	(8,100.00)	
7114 PPC ALLOWANCE	3,300.00	75.00	975.00	900.00	1,650.00	30%	-	975.00	(2,325.00)	
7115 PPC FOOD ALLOWANCE		-				0%		-	-	
7116 POLICY COUN. FOOD ALLOWAN	1,000.00	-	-	-	585.00	0%	-	-	(1,000.00)	
<b>8110 IN KIND SALARIES</b>	85,394.00	34,787.96	205,459.11	170,671.15	44,128.00	241%	-	205,459.11	120,065.11	
<b>8120 IN KIND RENT</b>	318,251.00	19,826.55	138,785.85	118,959.30	164,459.00	44%	-	138,785.85	(179,465.15)	
<b>8130 IN KIND - OTHER</b>	635,406.00	-	582.00	582.00	328,352.00	0%	-	582.00	(634,824.00)	
<b>9010 INDIRECT COST ALLOCATION</b>	342,829.00	29,504.27	189,559.34	160,055.07	180,015.00	56%	3,773.28	193,332.62	(149,496.38)	
<b>Total Expenses</b>	<b>5,149,231.00</b>	<b>408,341.50</b>	<b>2,614,901.91</b>	<b>2,209,114.51</b>	<b>2,695,133.33</b>	<b>52%</b>	<b>45,237.89</b>	<b>2,662,693.90</b>	<b>(2,486,537.10)</b>	
<b>Excess Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		324,222.72	2,080,515.61	1,758,846.99						
		29,504.27	189,326.92	160,055.08	9.10%					

<b>ADMINISTRATIVE EXPENSES</b>	<b>\$307,136.80</b>
<b>PERCENT ADMINISTATIVE</b>	<b>11.59%</b>
<b>LIMIT IS 15%</b>	

**YTD Contract %      56.39%**

State Migrant Full-Day Program - Basic Program  
Budget to Actual

Start Date **7/1/2021**  
Current Mnth **6**  
55%

Account	Description	Budget	For the Period Ending		12/31/2021		YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
			MTD	Current Actual YTD	Previous Actual YTD						
<b>REVENUES</b>											
4120	GRANT INCOME-STATE	750,881	79,921.36	421,229.10	341,307.74	375,442	56.10%	-	421,229.10	329,651.90	
4220	IN KIND CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
4315	CHILD CRE REVENUE-STATE	-	-	-	-	-	-	-	-	-	
4350	RENTAL INCOME	-	-	-	-	-	-	-	-	-	
	<b>TOTAL REVENUES</b>	<b>750,881</b>	<b>79,921.36</b>	<b>421,229.10</b>	<b>341,307.74</b>	<b>375,442</b>	<b>56.10%</b>	<b>-</b>	<b>421,229.10</b>	<b>329,651.90</b>	
<b>EXPENDITURES</b>											
5010	SALARIES & WAGES	496,680	50,925.98	277,523.24	226,597.26	248,340	55.88%	-	277,523.24	219,156.76	
5020	ACCRUED VACATION PAY	31,000	2,903.09	16,658.33	13,755.24	15,500	53.74%	-	16,658.33	14,341.67	
5112	HEALTH INSURANCE	56,742	5,905.95	35,236.35	29,330.40	28,371	62.10%	-	35,236.35	21,505.65	
5114	WORKER'S COMPENSATION	22,734	1,925.94	10,099.75	8,173.81	11,367	44.43%	-	10,099.75	12,634.25	
5116	PENSION	27,992	2,819.01	15,823.51	13,004.50	13,996	56.53%	-	15,823.51	12,168.49	
5122	FICA	36,367	4,010.12	21,131.82	17,121.70	18,184	58.11%	-	21,131.82	15,235.18	
5124	SUI	6,610	(6.96)	364.95	371.91	3,305	5.52%	-	364.95	6,245.05	
5130	ACCRUED VACATION FRINGE	2,100	229.73	1,239.74	1,010.01	1,050	59.04%	-	1,239.74	860.26	
6110	OFFICE SUPPLIES	673	1,268.13	1,268.13	-	337	188.43%	-	1,268.13	(595.13)	
6112	DATA PROCESSING SUPPLIES	-	-	-	-	-	-	-	-	-	
6121	FOOD	-	-	-	-	-	-	-	-	-	
6122	KITCHEN SUPPLIES	-	-	-	-	-	-	-	-	-	
6130	PROGRAM SUPPLIES	3,202	-	804.66	804.66	1,601	25.13%	-	804.66	2,397.34	
6132	MEDICAL & DENTAL SUPPLIES	-	-	-	-	-	-	-	-	-	
6134	INSTRUCTIONAL SUPPLIES	-	-	-	-	-	-	-	-	-	
6140	CUSTODIAL SUPPLIES	2,700	2,908.80	4,509.70	1,600.90	1,350	167.03%	-	4,509.70	(1,809.70)	
6170	POSTAGE & SHIPPING	-	-	-	-	-	-	-	-	-	
6180	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-	
6181	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-	-	
6221	EQUIPMENT OVER > \$5000	-	-	-	-	-	-	-	-	-	
6310	PRINTING & PUBLICATIONS	-	-	-	-	-	-	-	-	-	
6312	ADVERTISING & PROMOTION	-	-	-	-	-	-	-	-	-	
6320	TELEPHONE	-	-	-	-	-	-	-	-	-	
6410	RENT	-	-	-	-	-	-	-	-	-	
6420	UTILITIES/ DISPOSAL	-	-	-	-	-	-	-	-	-	
6432	BUILDING REPAIRS/ MAINTENANCE	-	-	-	-	-	-	-	-	-	
6433	GROUPS MAINTENANCE	-	-	-	-	-	-	-	-	-	
6540	CUSTODIAL SERVICES	-	-	-	-	-	-	-	-	-	
6610	GAS & OIL	320	-	375.94	375.94	160	117.48%	-	375.94	(55.94)	
6620	VEHICLE INSURANCE	810	365.35	432.00	66.65	405	53.33%	-	432.00	378.00	
6630	VEHICLE LICENSE & FEES	-	-	-	-	-	-	-	-	-	
6640	VEHICLE REPAIR & MAINTENANCE	320	-	626.37	626.37	160	195.74%	-	626.37	(306.37)	
6742	TRAINING - STAFF	-	-	-	-	-	-	-	-	-	
6834	STUDENT ACTIVITY INSURANCE	-	-	-	-	-	-	-	-	-	
6850	FEES & LICENSES	-	-	-	-	-	-	-	-	-	
6852	FINGER PRINTING	-	-	-	-	-	-	-	-	-	
6875	EE HEALTH & WELFARE COSTS	-	-	-	-	-	-	-	-	-	
9010	INDIRECT COST ALLOCATION	62,631	6,666.22	35,134.61	28,468.39	31,316	56.10%	-	35,134.61	27,496.39	
	Total Expenses	750,881	79,921.36	421,229.10	341,307.74	375,442	56.10%	-	421,229.10	329,651.90	
		-	-	-	-	-	-	-	56.1%	-	

In Direct Calc. @ 9.1%
35,134.61
35,134.61 Total

Madera Migrant Head Start  
Budget to Actual

		For the Period Ending 12/31/2021					Start Date	3/1/2021		
							Current Mnth	10.00		
							84%			
Account	Description	Grant Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
<b>REVENUES</b>										
4110	GRANT INCOME-	5,468,877	495,936.71	4,299,556.35	3,803,619.64	4,557,397.48	79%	74,894.38	4,374,450.73	1,094,426.27
4220	IN KIND CONTRIBUTIONS	364,695	66,890.82	455,542.19	388,651.37	303,912.50	125%	-	455,542.19	(90,847.19)
4120	GRANT INCOME-STATE	-	-	-	-	-	-	-	-	-
4390	MISCELLANEOUS	-	-	54,901.33	54,901.33	-	-	-	54,901.33	(54,901.33)
	<b>TOTAL REVENUES</b>	<b>5,833,572</b>	<b>562,827.53</b>	<b>4,809,999.87</b>	<b>4,247,172.34</b>	<b>4,861,309.98</b>	<b>82%</b>	<b>74,894.38</b>	<b>4,884,894.25</b>	<b>948,677.75</b>
<b>EXPENDITURES</b>										
5010	Salaries & Wages	2,983,231	231,289.99	2,280,998.52	2,049,708.53	2,486,025.83	76%	-	2,280,998.52	702,232.48
5020	Accrued Vacation Pay	182,000	12,758.46	137,630.28	124,871.82	151,666.67	76%	-	137,630.28	44,369.72
5112	Health Insurance	321,025	26,253.57	260,637.25	234,383.68	267,520.83	81%	-	260,637.25	60,387.75
5114	Worker's Compensation	95,848	7,371.49	77,927.25	70,555.76	79,873.33	81%	-	77,927.25	17,920.75
5116	Pension	149,365	13,067.55	130,057.89	116,990.34	124,470.83	87%	-	130,057.89	19,307.11
5122	FICA	222,552	18,114.12	179,718.13	161,604.01	185,460.00	81%	-	179,718.13	42,833.87
5124	SUI	37,910	2.33	4,571.01	4,568.68	31,591.67	12%	-	4,571.01	33,338.99
5130	Accrued Vacation Fringe	13,200	975.55	10,568.40	9,592.85	11,000.00	80%	-	10,568.40	2,631.60
6110	Office supplies	25,003	2,192.29	17,488.33	15,296.04	20,835.83	70%	3,454.94	20,943.27	4,059.73
6112	Data Processing Supplies	89,745	14,378.12	90,670.43	76,292.31	74,787.50	101%	201.00	90,871.43	(1,126.43)
6121	Food	9,500	189.83	6,143.91	5,954.08	7,916.67	65%	-	6,143.91	3,356.09
6122	Kitchen Supplies	1,250	413.72	413.72	-	1,041.67	33%	-	413.72	836.28
6130	Program Supplies	171,474	30,602.31	84,248.59	53,646.28	142,895.00	49%	36,876.06	121,124.65	50,349.35
6132	Medical & Dental Supplies	15,000	5,441.03	10,874.86	5,433.83	12,500.00	73%	-	10,874.86	4,125.14
6134	Instructional Supplies	25,000	2,400.12	6,888.31	4,488.19	20,833.33	28%	9,507.12	16,395.43	8,604.57
6140	Custodial Supplies	42,000	13,759.22	33,554.32	19,795.10	35,000.00	80%	-	33,554.32	8,445.68
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	15,000	1,509.80	13,438.41	11,928.61	12,500.00	-	2,305.47	15,743.88	(743.88)
6150	Uniform Rental / Purchases	300	-	150.00	150.00	250.00	50%	-	150.00	150.00
6170	Postage & Shipping	650	-	348.46	348.46	541.67	54%	-	348.46	301.54
6221	Equipment Over > \$5,000	52,844	14,604.11	81,313.60	66,709.49	44,036.67	154%	-	81,313.60	(28,469.60)
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	22,500	1,841.62	18,279.91	16,438.29	18,750.00	81%	-	18,279.91	4,220.09
6181	Equipment Maintenance	13,350	(516.97)	10,148.43	10,665.40	11,125.00	76%	-	10,148.43	3,201.57
6310	Printing & Publications	5,500	103.24	7,965.92	7,862.68	4,583.33	145%	-	7,965.92	(2,465.92)
6312	Advertising & Promotion	-	-	61.00	61.00	-	-	-	61.00	(61.00)
6320	Telephone	36,017	(19,121.86)	78,236.55	97,358.41	30,014.17	217%	-	78,236.55	(42,219.55)
6410	Rent	98,130	14,656.28	133,127.77	118,471.49	81,775.00	136%	-	133,127.77	(34,997.77)
6420	Utilities / Disposal	103,150	7,650.84	90,224.80	82,573.96	85,958.33	87%	-	90,224.80	12,925.20
6432	Building Repairs / Maintenanc	48,600	15,185.59	55,812.94	40,627.35	40,500.00	115%	14,283.12	70,096.06	(21,496.06)
6433	Grounds Maintenance	34,400	1,450.00	33,150.72	31,700.72	28,666.67	96%	19.75	33,170.47	1,229.53
6436	Pest Control	2,600	425.03	2,606.64	2,181.61	2,166.67	100%	-	2,606.64	(6.64)
6437	Burglar & Fire Alarm	1,200	24.74	4,329.48	4,304.74	1,000.00	361%	-	4,329.48	(3,129.48)
6440	Property Insurance	16,300	5,831.69	14,227.44	8,395.75	13,583.33	87%	-	14,227.44	2,072.56
6521 / 6520	Consultants	45,000	-	1,625.00	1,625.00	37,500.00	4%	2,000.00	3,625.00	41,375.00
6522	Consultants Expense	100	-	262.64	262.64	83.33	263%	-	262.64	(162.64)
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	6,500	-	2,531.25	2,531.25	5,416.67	39%	-	2,531.25	3,968.75
6540	Custodial Services	47,100	4,621.00	51,179.42	46,558.42	39,250.00	109%	-	51,179.42	(4,079.42)
6555	Medical Screening / DEAT / Staff	2,800	180.00	1,993.31	1,813.31	2,333.33	71%	-	1,993.31	806.69
6562	Medical Exam	-	-	-	-	-	#DIV/0!	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	#DIV/0!	-	-	-
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-

Account	Description	Grant Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6610	Gas & Oil	5,600	(94.24)	4,369.13	4,463.37	4,666.67	78%	-	4,369.13	1,230.87
6620	Vehicle Insurance	17,800	7,194.47	13,438.26	6,243.79	14,833.33	76%	-	13,438.26	4,361.74
6630	Vehicle License & Fees	-	-	-	-	-	-	-	-	-
6640	Vehicle Repair & Maintenanc	11,700	(1,544.13)	10,196.05	11,740.18	9,750.00	87%	-	10,196.05	1,503.95
6712	Staff Travel-Local	300	-	8.96	8.96	250.00	3%	-	8.96	291.04
6714	Staff Travel-Out of Area	463	-	-	-	385.83	0%	-	-	463.00
6722	Per Diem-Staff	-	-	-	-	-	-	-	-	-
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	6,050	15,974.00	18,239.24	2,265.24	5,041.67	301%	-	18,239.24	(12,189.24)
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	-	-	-	-	-	-	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	640	37.72	356.90	319.18	533.33	56%	-	356.90	283.10
6834	Student Activity Insurance	2,200	217.23	1,772.56	1,555.33	1,833.33	81%	-	1,772.56	427.44
6840	Property Taxes	-	-	1.48	1.48	-	-	-	1.48	(1.48)
6850	Fees & Licenses	10,000	3,371.00	3,677.63	306.63	8,333.33	37%	-	3,677.63	6,322.37
6852	Finger Printing	900	0.75	635.74	634.99	750.00	71%	-	635.74	264.26
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	8,730	2,977.28	8,810.55	5,833.27	7,275.00	101%	-	8,810.55	(80.55)
7110	Parent Activities	9,000	-	-	-	7,500.00	0%	-	-	9,000.00
7111	Parent Mileage	400	-	253.98	253.98	333.33	64%	-	253.98	146.02
7112	Parent Involvement	2,600	-	451.48	451.48	2,166.67	17%	-	451.48	2,148.52
7114	PPC Allowance	3,600	-	2,030.00	2,030.00	3,000.00	56%	-	2,030.00	1,570.00
7116	PPC Food Allowance	1,000	-	389.09	389.09	833.33	39%	-	389.09	610.91
8110	In-Kind Salaries	238,563	56,463.16	351,265.59	294,802.43	198,802.50	147%	-	351,265.59	(112,702.59)
8120	In-Kind Rent	125,132	10,427.66	104,276.60	93,848.94	104,276.67	83%	-	104,276.60	20,855.40
8130	In-Kind Other	1,000	-	-	-	833.33	0%	-	-	1,000.00
9010	In-Direct Cost Allocation	451,750	40,147.82	356,421.74	316,273.92	376,458.33	79%	6,246.92	362,668.66	89,081.34
<b>Total Expenses</b>		<b>5,833,572</b>	<b>562,827.53</b>	<b>4,809,999.87</b>	<b>4,247,172.34</b>	<b>4,861,309.98</b>	<b>82%</b>	<b>74,894.38</b>	<b>4,884,894.25</b>	<b>948,677.75</b>
<b>Excess Revenue Over</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses w/o In Kind</b>		<b>5,468,877</b>	<b>495,936.71</b>	<b>4,354,457.68</b>	<b>3,858,520.97</b>				<b>4,429,352.06</b>	<b>1,039,524.94</b>
<b>In-Kind</b>		<b>364,695</b>	<b>66,890.82</b>						<b>80.99%</b>	

<b>ADMINISTRATION BUDGET LIMIT</b>	<b>\$616,514</b>
<b>YEAR-TO DATE ADMIN EXP.</b>	<b>\$474,749</b>
<b>PERCENT OF TOTAL EXPENSES</b>	<b>7.39%</b>
<b>ADMINISTRATION LIMIT IS 9.5%</b>	

ID Cost Calc. @ 9.1%	356,421.74
	<b>356,421.74</b>

**CAPMC**  
**Work Related Injuries Report - January 2022**  
**BOARD OF DIRECTORS**

**Recordable Injuries**

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Site Supervisor/Teacher	Chowchilla	Fall	1/19/2022	10:15AM	EE walked on sidewalk during her morning break, walked into a hole, fell on her left arm and knee	0	01/19/22: EE declined to seek treatment.
Master Teacher	Sierra Vista	Fall	1/20/2022	11:00AM	During outdoor play time, EE supervised and had a race with children. EE fell and twisted right ankle.	6	01/20/22: EE went to Concentra to seek medical treatment. EE was placed on modified duties. The Agency is not able to accommodate. EE placed on W/C leave. 01/28/22: EE released to full duty and returned to work.
Instructional Aide II/ Janitor	Verdel McKelvey	Irritant Burn	1/25/2022	12:30PM	EE was sanitizing toys outdoors and some of the sanitizer went into EE's left eye when the breeze/wind picked up.	0	01/25/22: EE declined to seek medical treatment.

**First Aid**

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days
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**Claims**

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
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**Up To Date Injuries: January 2022 to December 2022**

- |                       |                      |                          |            |  |
|-----------------------|----------------------|--------------------------|------------|--|
| ( ) Hand Injuries     | ( ) Feet Injuries    | ( ) Chest Injuries       |            |  |
| ( ) Back Injuries     | (1) Eye Injuries     | ( ) Neck Injuries        | (1) Bottom |  |
| (1) Knee Injuries     | ( ) Leg Injuries     | ( ) Head Injuries        | ( ) Hip    |  |
| (1) Arm Injuries      | ( ) Wrist Injuries   | (1) Ankle Injuries       |            |  |
| ( ) Elbow Injuries    | ( ) Burn Injuries    | ( ) Respiratory Injuries |            |  |
| ( ) Shoulder Injuries | ( ) Abdomen Injuries | ( ) Face Injuries        |            |  |

DOI: DATE OF INJURY

TOI: TIME OF INJURY



# BOARD OF DIRECTORS 2022 ATTENDANCE

Director	Area Represented	January	February	March	April	May	June	July	August	September	October	November	December
<b>Public Officials</b>													
Deborah Martinez A: Sharon Diaz	Department of Social Services	P											
David Hernandez <i>Secretary/Treasurer</i>	Madera Unified School District	P											
Leticia Gonzalez A: Robert Poythress	Madera County Board of Supervisors	P											
Steve Montes A: Artemio Villegas	Madera City Council	P											
Diana Palmer A: Kelly Smith	Chowchilla City Council	P											
<b>Private Sector Officials</b>													
Debi Bray	Madera Chamber of Commerce	P											
Patricia Trevino	Head Start Policy Council	X											
Donald Holley	Community Affairs	P											
Eric LiCalsi <i>Vice-Chairperson</i>	Attorney at Law	X											
Vicki Bandy	Early Childhood Education & Development	X											
<b>Low-Income Target Area Officials</b>													
Martha Garcia A: Joann Lorange	Central Madera/Alpha	X											
Tyson Pogue <i>Chairperson</i>	Eastern Madera County	P											
Richard Gutierrez	Eastside/Parksdale	P											
Molly Hernandez	Fairmead/Chowchilla	P											
Aurora Flores A: Octavio Pineda	Monroe/Washington	P											
<i>Total Directors</i>		11/15											

P = Primary Present | A = Alternate Present | X = Absent

**STAFFING CHANGES**  
**January 6, 2022 - February 1, 2022**  
**BOARD OF DIRECTORS**

<b>NON-HEAD START DEPARTMENTS</b>					
<b>NEW HIRES</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
<b>SUBSTITUTES</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
<b>VOLUNTARY RESIGNATIONS</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
<b>TERMINATION</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
<b>HEAD START DEPARTMENTS</b>					
<b>NEW HIRES</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
61339	Instructional Aide II/Janitor	Verdell - Madera Regional Head Start	1/12/2022	80	Open Position
61336	Instructional Aide II/Janitor	Chowchilla - Madera Regional Head Start	1/26/2022	80	Open Position
<b>SUBSTITUTES</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
<b>VOLUNTARY RESIGNATIONS</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification
61188	Associate Teacher	Mariposa - Madera Regional Head Start	1/18/2022	80	Resignation
61253	Instrucational Aide II / Janitor	Cottonwood - Madera Regional Head Start	1/28/2022	80	Resignation
61308	Advocate III	Verdell - Madera Regional Head Start	1/4/2022	80	Resignation
61330	Instrucational Aide I / Janitor	Mariposa - Madera Regional Head Start	1/14/2022	80	Resignation
<b>TERMINATION</b>					
Identification Number	Position	Location	Effective Date	Hours	Justification

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-22-01	2. Issuance Date: 01/21/2022
	3. Originating Office: Office of Head Start	
	4. Key Words: Designation Renewal System; DRS; Head Start Program Performance Standards; HSPPS; Revision; Final Rule; Regulation; Head Start; Competition; Classroom Assessment Scoring System (CLASS®); Monitoring	

**PROGRAM INSTRUCTION**

**TO:** Head Start and Early Head Start Grant Recipients and Delegate Agencies

**SUBJECT:** Final Rule on Flexibility for Head Start Designation Renewals in Certain Emergencies

**INSTRUCTION:**

The Office of Head Start (OHS) announced in the [Federal Register](#) a Final Rule that adds a new section to the Head Start Program Performance Standards under [1304 Subpart B – Designation Renewal](#). This new section, [45 CFR §1304.17](#), establishes parameters by which OHS may make designation renewal determinations when certain federally declared disasters or emergencies prevent collection of all data normally required for making such determinations.

The Head Start Act (the Act) requires OHS to implement a Designation Renewal System (DRS) to determine which grants may be renewed noncompetitively and which grants will be subject to an open competition for the next five-year period. The Act stipulates the types of data OHS must consider as part of these designation renewal determinations, including the use of a valid and reliable research-based observational tool that examines the quality of teacher-child interactions. OHS uses the Classroom Assessment Scoring System (CLASS®), which was determined with input from experts to be the only tool that meets this statutory requirement. OHS typically uses CLASS® to conduct on-site reviews of the quality of teacher-child interactions in Head Start programs.

Due to the ongoing [federally declared public health emergency \(PHE\)](#), section 319 of the Public Health Service Act, initially issued on January 31, 2020, and renewed on October 18, 2021, associated with the novel coronavirus disease 2019 (COVID-19), OHS has not been able to send observers on-site to conduct CLASS® reviews of Head Start grants since March 2020. OHS has also determined it cannot conduct CLASS® reviews during the 2021–2022 program year due to multiple factors that would prevent OHS from obtaining valid and reliable scores. New variables associated with the PHE may create barriers to successfully obtaining CLASS® scores that reflect the classroom environments and the quality of teaching practices. These factors include mask wearing by teachers and children, short-term closing of centers and classrooms, teacher illnesses and absenteeism, staffing issues, reviewer illness, and other health



and safety issues. For these reasons, CLASS® may not capture a representative picture of the program's teacher-child interactions across the five-year project period during this PHE.

In advance of grants ending, OHS must make determinations regarding whether a grant is subject to an open competition or can be renewed noncompetitively under the DRS. Except in very limited circumstances with special authority from Congress, OHS is unable to extend grants beyond five years to allow more time to collect data. To ensure the continuity of services for Head Start children and families, OHS established a process for making DRS determinations in the absence of all normally required data when the absence of such data is due to a federally declared disaster, emergency, or PHE.

### **Effective Date**

The new standard described at [45 CFR §1304.17](#) was effective on December 7, 2020, through publication of an Interim Final Rule (IFR). At that time, OHS found good cause to waive the traditional notice and comment process because it would have delayed providing OHS the flexibility to make DRS determinations for certain grants. However, OHS still accepted public comments on the IFR. No changes were made to the regulatory text in this Final Rule based on the public comments that were received.

Ensuring the health and safety of Head Start staff, children, and families is of utmost importance. This Final Rule directly supports that goal while establishing a process for OHS to meet the requirements of the Act to make designation renewal determinations during the COVID-19 pandemic and certain other federally declared disasters or emergencies, including PHEs.

### **Next Steps**

Programs are urged to read the [Final Rule](#) in its entirety. OHS will continue to provide direction, guidance, and resources that support our mission to prepare Head Start children and families for school and beyond.

Thank you for the work you do on behalf of children and families.

/ Dr. Bernadine Futrell /

Dr. Bernadine Futrell  
Director  
Office of Head Start