

**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**

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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)

<u>ASSETS</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total June 30, 2021</u>	<u>Total June 30, 2020</u>
CURRENT ASSETS				
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/>
TOTAL ASSETS	\$ 7,553,724	\$ -	\$ 7,553,724	\$ 7,066,885
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
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
NET ASSETS:				
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/>
TOTAL LIABILITIES AND NET ASSETS	\$ 7,553,724	\$ -	\$ 7,553,724	\$ 7,066,885
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
REVENUES, GAINS, AND OTHER SUPPORT:				
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
Total Revenues, Gains, and Other Support	32,883,550	-	32,883,550	31,718,906
EXPENSES AND LOSSES:				
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)
Total Expenses and Losses	32,872,876	-	32,872,876	31,638,929
CHANGE IN NET ASSETS	10,674	-	10,674	79,977
ADJUSTMENTS TO NET ASSETS:				
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)
NET ASSETS, Beginning of Year	2,429,651	-	2,429,651	2,501,446
NET ASSETS, End of Year	\$ 2,639,568	\$ -	\$ 2,639,568	\$ 2,429,651

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)**

EXPENSES	<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)**

EXPENSES	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
CASH FLOWS FROM OPERATING ACTIVITIES				
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>
CASH FLOWS FROM INVESTING ACTIVITIES:				
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>
CASH FLOWS FROM FINANCING ACTIVITIES:				
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>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>1,000,303</u>	<u>-</u>	<u>1,000,303</u>	<u>(86,189)</u>
CASH AND CASH EQUIVALENTS, Beginning of Year	<u>1,847,252</u>	<u>-</u>	<u>1,847,252</u>	<u>1,933,441</u>
CASH AND CASH EQUIVALENTS, End of Year	<u>\$ 2,847,555</u>	<u>\$ -</u>	<u>\$ 2,847,555</u>	<u>\$ 1,847,252</u>
NON-CASH ACTIVITIES:				
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
U.S. Department of Health and Human Services:								
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	-	-	-
Pass-Through Program From:								
Stanislaus County Office of Education								
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	-	-	-
Comm. Action Partnership of San Luis Obispo Co. Inc.								
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
Pass-Through Program From:								
California Dept. of Comm. Services and Development								
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
U.S. Department of Agriculture:								
<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
U.S. Department of Justice								
<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
U.S. Department of Housing and Urban Development								
<u>Perm. Support. Housing - Shunammite Place - 10/31/21</u>								
Rental Income	14.235	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
U.S. Department of Treasury								
<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
Federal Emergency Management Agency								
<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>
U.S. Department of Education								
<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>
California Office of Emergency Services								
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>
California Dept. of Water Resources								
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>
California Dept. of Health Care Services								
<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>
California Homeless Coordinating and Financing Council								
<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>
California Department of Social Services								
<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>
California Community Development Block Grant AB109								
<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>
Total Federal and State Awards			\$ 48,535,441	\$ 10,607,761	\$ 59,143,202	\$ 23,849,361	\$ 7,047,108	\$ 30,896,469

**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

**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.

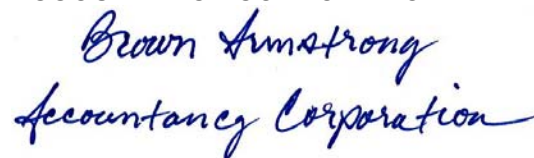
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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
ASSETS											
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>
LIABILITIES AND NET ASSETS											
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
REVENUE												
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>
EXPENSES												
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>
CHANGE IN NET ASSETS	24,591	-	-	-	-	3,243	-	-	(17,160)	-	10,674	79,977
ADJUSTMENTS TO NET ASSETS:												
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	-	-	-	-	-	-	-	-	-	-	-	-
NET ASSETS, Beginning of Year	1,993,233	-	-	-	57,164	627	54,259	-	324,368	-	2,429,651	2,501,446
NET ASSETS, End of Year												
- Unrestricted	\$ 2,217,067	\$ -	\$ -	\$ -	\$ 57,164	\$ 3,870	\$ 54,259	\$ -	\$ 307,208	\$ -	\$ 2,639,568	\$ 2,429,651

**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	
REVENUE						
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>
EXPENSES						
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>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<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
	09CH011519/01 7/1/20-5/31/21	09CH011519/02 6/1/21-6/30/21	CARES 09CH011519/01 7/1/20-5/31/21	COVID-19 ARP 09HE000306/01 6/1/21-6/30/21	COVID-19 CRRSA 09HE000306/01 6/1/21-6/30/21	
REVENUE						
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>
EXPENSES						
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>
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
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	
REVENUE							
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>
EXPENSES							
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>
CHANGE IN NET ASSETS	<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

	<u>Fresno Migrant Head Start</u>			<u>Fresno Early Head Start Child Care Partnership</u>			Subtotal Madera Migrant Page 1	Total All Funds
			CARES			CARES		
	90CM9821/5 7/1/20 - 8/31/20	90CM009851/1 9/1/20 - 6/30/21	90CM009851/1 9/1/20 - 6/30/21	90HM000010/3 7/1/20 - 8/31/20	90HM000010/4 9/1/20 - 6/30/21	90HM000010/4 9/1/20 - 6/30/21		
REVENUE								
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>
EXPENSES								
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>
CHANGE IN NET ASSETS	<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
REVENUE						
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>
EXPENSES						
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>
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
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	
REVENUE					
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>
EXPENSES					
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>
CHANGE IN NET ASSETS	<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
REVENUE										
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>
EXPENSES										
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>
CHANGE IN NET ASSETS	<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							
REVENUE									
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>
EXPENSES									
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>
CHANGE IN NET ASSETS	<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
REVENUE							
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>
EXPENSES							
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>
CHANGE IN NET ASSETS	<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
REVENUE						
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>
EXPENSES						
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>
CHANGE IN NET ASSETS	<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
REVENUE							
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>
EXPENSES							
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>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<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	Senior Meals	
	20-1455	CARES Act 11703-20	
REVENUE			
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>
EXPENSES			
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>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<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
REVENUE					
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>
EXPENSES					
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>
CHANGE IN NET ASSETS	<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
REVENUE							
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>
EXPENSES							
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>
CHANGE IN NET ASSETS	<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
REVENUE						
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>
EXPENSES						
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>
CHANGE IN NET ASSETS	<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 10/1/2019 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				
REVENUE							
Grants Income Federal	\$ 9,085	\$ -	\$ -	\$ 9,085	\$ 9,085	\$ 9,085	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	9,085	-	-	9,085	9,085	9,085	-
EXPENSE							
Weatherization Program Support Costs							
Intake	-	-	-	-	-	-	-
Outreach	-	-	-	-	-	-	-
Training and Technical Assistance	-	-	-	-	-	-	-
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
Total Weatherization Program Costs	-	-	-	-	-	-	-
Weatherization Program Activities and Program Costs	9,085	-	-	9,085	9,085	9,085	-
Total Weatherization Program Activities and Program Costs	9,085	-	-	9,085	9,085	9,085	-
Total Expenses	9,085	-	-	9,085	9,085	9,085	-
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	
REVENUE							
Grants Income Federal	\$ 12,854	\$ -	\$ -	\$ 12,854	\$ 12,854	\$ 12,854	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	12,854	-	-	12,854	12,854	12,854	-
EXPENSE							
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	-	-	-	-	-	-	-
Total Administrative Costs	151	-	-	151	151	151	-
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	-	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Total Program Services Costs	11,041	-	-	11,041	11,041	11,041	-
Total Expenses	12,854	-	-	12,854	12,854	12,854	-
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**

	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	
REVENUE							
Grants Income Federal	\$ 122,978	\$ 209,673	\$ -	\$ 332,651	\$ 332,651	\$ 395,178	\$ 62,527
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	122,978	209,673	-	332,651	332,651	395,178	62,527
EXPENSE							
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	-	-	-	-	-	-	-
Total Weatherization Program Costs	29,444	35,371	-	64,815	64,815	71,132	6,317
Weatherization Program Activities and Program Costs	93,534	174,302	-	267,836	267,836	324,046	56,210
Total Weatherization Program Activities and Program Costs	93,534	174,302	-	267,836	267,836	324,046	56,210
Total Expenses	122,978	209,673	-	332,651	332,651	395,178	62,527
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	
	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	Budget vs. Actual Variance
REVENUE							
Grants Income Federal	\$ 214,855	\$ 140,700	\$ -	\$ 355,555	\$ 355,555	\$ 359,121	\$ 3,566
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	214,855	140,700	-	355,555	355,555	359,121	3,566
EXPENSE							
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
REVENUE						
Grants Income Federal	\$ 34,668	\$ -	\$ 34,668	\$ 34,668	\$ 358,841	\$ 324,173
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	34,668	-	34,668	34,668	358,841	324,173
EXPENSE						
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	25,692	-	25,692	25,692	64,591	38,899
Weatherization Program Activities and Program Costs	8,976	-	8,976	8,976	294,250	285,274
Total Weatherization Program Activities and Program Costs	8,976	-	8,976	8,976	294,250	285,274
Total Expenses	34,668	-	34,668	34,668	358,841	324,173
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 NOVEMBER 1, 2020 THROUGH JUNE 30, 2022**

	21B-5019					
	Actual			Reported Costs	Budget	Budget vs. Actual Variance
	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	Total Audited Costs		11/1/2020 Through 6/30/2022	
REVENUE						
Grants Income Federal	\$ 136,832	\$ -	\$ 136,832	\$ 136,832	\$ 326,059	\$ 189,227
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	136,832	-	136,832	136,832	326,059	189,227
EXPENSE						
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	-	-	-	-	-	-
Total Administrative Costs	25,424	-	25,424	25,424	72,216	46,792
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	-	-	-	-	-	-
Total Program Support Costs (ECIP and HEAP)	54,017	-	54,017	54,017	115,243	61,226
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
Total Program Services Costs	35,611	-	35,611	35,611	66,384	30,773
Business Continuation Plan Costs	-	-	-	-	-	-
Total Expenses	136,832	-	136,832	136,832	326,059	189,227
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	
REVENUE						
Grants Income Federal	\$ 127,704	\$ -	\$ 127,704	\$ 127,704	\$ 130,591	\$ 2,887
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	127,704	-	127,704	127,704	130,591	2,887
EXPENSE						
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	
REVENUE						
Grants Income Federal	\$ 130,830	\$ 156,864	\$ 287,694	\$ 287,694	\$ 287,694	\$ -
Other Revenue	-	127	127	-	-	(127)
TOTAL REVENUE	130,830	156,991	287,821	287,694	287,694	(127)
EXPENSE						
Administrative Costs						
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
Program Costs						
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)
TOTAL EXPENSE	130,830	156,991	287,821	287,694	287,694	(127)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG
FOR THE PERIOD JANUARY 1, 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	
REVENUE						
Grants Income Federal	\$ 178,949	\$ -	\$ 178,949	\$ 202,243	\$ 289,645	\$ 110,696
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	178,949	-	178,949	202,243	289,645	110,696
EXPENSE						
Administrative Costs						
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
Program Costs						
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
TOTAL EXPENSE	178,949	-	178,949	202,243	289,645	110,696
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG - 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	
REVENUE						
Grants Income Federal	\$ -	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	-	32,000	32,000	32,000	32,000	-
EXPENSE						
Administrative Costs						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-	-
Program Costs						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	32,000	32,000	32,000	32,000	-
Subtotal Program Costs	-	32,000	32,000	32,000	32,000	-
TOTAL EXPENSE	-	32,000	32,000	32,000	32,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG - 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	
REVENUE							
Grants Income Federal	\$ 441	\$ 201,191	\$ -	\$ 201,632	\$ 160,695	\$ 390,168	\$ 188,536
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	441	201,191	-	201,632	160,695	390,168	188,536
EXPENSE							
Administrative Costs							
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	-
Program Costs							
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
TOTAL EXPENSE	441	201,191	-	201,632	160,695	390,168	188,536
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG - 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				
REVENUE							
Grants Income Federal	\$ -	\$ 30,033	\$ -	\$ 30,033	\$ 29,223	\$ 40,370	\$ 10,337
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	-	30,033	-	30,033	29,223	40,370	10,337
EXPENSE							
Administrative Costs							
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-	-	-
Program Costs							
Salaries and Wages	-	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
TOTAL EXPENSE	-	30,033	-	30,033	29,223	40,370	10,337
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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
<u>REVENUE</u>							
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	-
TOTAL REVENUE	241,499	90,970	332,469	332,469	322,689	235,025	331,277
<u>EXPENSE</u>							
<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	-	-	-	-	-	-	-
Total Expenses	241,499	90,970	332,469	332,469	322,689	235,025	331,277
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
COMPREHENSIVE SHELTER PROGRAM
FOR THE PERIOD 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
<u>REVENUE</u>							
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	-
TOTAL REVENUE	459,293	130,058	589,351	589,351	568,268	471,936	1,140,174
<u>EXPENSE</u>							
<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	-	-	-	-	-	-	-
Total Expenses	459,293	130,058	589,351	589,351	568,268	471,936	1,140,174
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
TRANSITIONAL HOUSING PROGRAM
FOR THE PERIOD 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
<u>REVENUE</u>							
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	-
TOTAL REVENUE	46,238	82,934	129,172	129,172	129,270	85,030	126,808
<u>EXPENSE</u>							
<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	-	-	-	-	-	-	-
Total Expenses	46,238	82,934	129,172	129,172	129,270	85,030	126,808
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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
<u>REVENUE</u>							
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	-
TOTAL REVENUE	262,176	103,032	365,208	365,208	355,428	290,920	363,566
<u>EXPENSE</u>							
<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	-	-	-	-	-	-	-
Total Expenses	262,176	103,032	365,208	365,208	355,428	290,920	363,566
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA EMERGENCY MANAGEMENT AGENCY
ADVOCACY AND OUTREACH
FOR THE PERIOD 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
REVENUE							
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	-
TOTAL REVENUE	79,378	82,934	162,312	162,312	164,063	85,030	162,896
EXPENSE							
<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	-	-	-	-	-	-	-
Total Expenses	79,378	82,934	162,312	162,312	164,063	85,030	162,896
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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**

Emergency Water Tank Continuation Program

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
<u>REVENUE</u>					
Grants Income State	\$ 1,957,963	\$ 20,603	\$ 1,978,566	\$ 1,978,566	\$ 1,988,979
Other Revenue	-	-	-	-	-
TOTAL REVENUE	1,957,963	20,603	1,978,566	1,978,566	1,988,979
<u>EXPENSE</u>					
<u>Personnel Services</u>					
Personnel Services	31,922	622	32,544	32,544	62,938
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	31,922	622	32,544	32,544	62,938
<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	1,926,041	19,981	1,946,022	1,946,022	1,926,041
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
Total Expenses	1,957,963	20,603	1,978,566	1,978,566	1,988,979
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	CDE Resource and Referral Programs	CDE Alternative Payment and CACFP Programs	Total Child Care Programs
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
Total Expense Claimed for Reimbursement	234,919	7,271,672	7,506,591
Supplemental Expenses	-	-	-
Total Expenditures	\$ 234,919	\$ 7,271,672	\$ 7,506,591

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**

	Resource and Referral CRRP-0032	Child Care Initiative Project CCIP-0032	Health and Safety CHST-0032	Total Resource and Referral Programs
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
Total Expense Claimed for Reimbursement	196,708	33,509	4,702	234,919
Supplemental Expenses	-	-	-	-
Total Expenditures	\$ 196,708	\$ 33,509	\$ 4,702	\$ 234,919

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**

	Alternative Payment CAPP-0034	Alternative Payment Stage 2 C2AP-0031	Alternative Payment Stage 3 C3AP-0030	Child Care Food Programs	Total Alternative Payment Programs
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>
Total Expense Claimed for Reimbursement	<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>
Total Expenditures	<u><u>\$ 3,667,942</u></u>	<u><u>\$ 2,152,041</u></u>	<u><u>\$ 1,297,614</u></u>	<u><u>\$ 154,075</u></u>	<u><u>\$ 7,271,672</u></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**

<u>EQUIPMENT EXPENDITURES</u>	<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	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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>
<u>IMPROVEMENT EXPENDITURES</u>						
<u>UNIT COST UNDER \$10,000 PER ITEM -</u>						
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITH PRIOR WRITTEN APPROVAL -</u>						
None	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITHOUT PRIOR WRITTEN APPROVAL -</u>						
None	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
TOTAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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:				
Restricted Income - Subtotal				
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)				
Family Fees (September - June) - Subtotal		29,370		29,370
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		29,370		29,370

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)				
Total Reimbursable Expenses		2,150,839	1,202	2,152,041
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:				
Total Supplemental Revenue				

Section 4 - Supplemental Expenses

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

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**

A U D 9500AP v2 Page 1 of 4

Fiscal Year End	June 30, 2021
Contract Number	C3AP0030
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:				
Restricted Income - Subtotal				
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)				
Family Fees (September - June) - Subtotal		63,953		63,953
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		63,953		63,953

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)				
Total Reimbursable Expenses		1,297,642	-28	1,297,614
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:				
Total Supplemental Revenue				

Section 4 - Supplemental Expenses

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

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

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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:				
Restricted Income - Subtotal				
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)				
Family Fees (September - June) - Subtotal		211,124		211,124
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		211,124		211,124

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)				
Total Reimbursable Expenses		3,638,483	29,459	3,667,942
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:				
Total Supplemental Revenue				

Section 4 - Supplemental Expenses

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

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:				
Restricted Income - Subtotal		5,006		5,006
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Match Requirement (CCIP and CLPC only)				
Unrestricted Income - Other:				
Total Revenue		5,006		5,006

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)				
Total Reimbursable Expenses		33,509	0	33,509
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:				
Total Supplemental Revenue				

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				
Total Supplemental Expenses				

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**

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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:				
Restricted Income - Subtotal				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Match Requirement (CCIP and CLPC only)				
Unrestricted Income - Other:				
Total Revenue				

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)				
Total Reimbursable Expenses		4,702		4,702
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:				
Total Supplemental Revenue				

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				
Total Supplemental Expenses				

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 June 30, 2021
 Contract Number CRRP0032
 Vendor Code 20-B509

Full Name of Contractor Community Action Partnership of Madera County

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:			
Restricted Income - Subtotal			
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:	86	-86	0
Total Revenue	86	-86	0

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)			
Total Reimbursable Expenses	196,708		196,708

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:			
Total Supplemental Revenue			

Section 4 - Supplemental Expenses

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

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

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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.	
Total Transferred from 2019-20 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2019-20 Post-Audit CDNFS 9530	34,562

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.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2021	34,575		34,575

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.	
Total Transferred from 2019-20 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2019-20 Post-Audit CDNFS 9530	5,397

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.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2021	5,399		5,399

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.