

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

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

**FOR THE YEAR ENDED
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
 AND ADDITIONAL INFORMATION
 JUNE 30, 2022**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS	
Statement of Financial Position.....	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows	8
Notes to Financial Statements	9
ADDITIONAL INFORMATION	
Schedule of Expenditures of Federal and State Awards	18
Notes to Schedule of Expenditures of Federal and State Awards.....	23
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	26
Financial Statements by Operating Programs:	
Combining Statement of Financial Position.....	29
Combining Statement of Activities.....	30
Statements of Revenue and Expense:	
Community Services Block Grant Programs	31
Head Start Programs	32
Migrant Programs	33
Child Care Programs	35
Emergency Food and Shelter Programs.....	38

	<u>Page</u>
Energy Programs	41
Senior Programs	42
Other Programs	43
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT	
ENERGY PROGRAMS –	
Statements of Revenue and Expense.....	46
COMMUNITY SERVICES BLOCK GRANT (CSBG) –	
Statements of Revenue and Expense.....	56
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES	
Statements of Revenue and Expense.....	62
SUPPLEMENTAL REPORTING REQUIREMENTS OF THE CALIFORNIA DEPARTMENT OF SOCIAL SERVICES	
General Information	67
Schedules of Expenditures by State Categories	68
Schedule of Expenditures for Equipment.....	71
Schedule of Expenditures for Renovations and Repair.....	72
Combining Schedule of Administrative Costs Relating to California Department of Social Services.....	73
Audited Attendance and Fiscal Reports.....	74
Audited Reserve Account Cash Activity Reports	102
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	104

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2022; the related statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 29-103 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying supplemental schedules schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 schedule of expenditures of federal awards 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 June 15, 2023, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have audited the financial statements of the Agency, as of June 30, 2021, and expressed an unmodified opinion on those financial statements in our report dated February 4, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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
June 15, 2023

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

<u>ASSETS</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total June 30, 2022</u>	<u>Total June 30, 2021</u>
CURRENT ASSETS				
Cash and Cash Equivalents (Note 1)	\$ 3,760,124	\$ -	\$ 3,760,124	\$ 2,847,555
Grants Receivable	3,469,586	-	3,469,586	2,735,763
Accounts Receivable	36,989	-	36,989	32,359
Food and Custodial Supply Inventory	29,501	-	29,501	26,446
Prepaid Expenses	<u>57,776</u>	<u>-</u>	<u>57,776</u>	<u>44,833</u>
Total Current Assets	7,353,976	-	7,353,976	5,686,956
PROPERTY AND EQUIPMENT (Note 3)	1,778,397	-	1,778,397	1,771,392
DEPOSITS	<u>140,005</u>	<u>-</u>	<u>140,005</u>	<u>95,376</u>
TOTAL ASSETS	<u><u>\$ 9,272,378</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,272,378</u></u>	<u><u>\$ 7,553,724</u></u>
 <u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts Payables and Accrued Expenses	\$ 4,788,052	\$ -	\$ 4,788,052	\$ 4,214,964
Due to Funder	2,916	-	2,916	188,853
CDE/DSS Reserves (Note 5)	42,480	-	42,480	39,974
Deferred Revenue	<u>1,785,313</u>	<u>-</u>	<u>1,785,313</u>	<u>470,365</u>
Total Current Liabilities	6,618,761	-	6,618,761	4,914,156
NET ASSETS:				
Unrestricted	438,008	-	438,008	399,997
Unrestricted, Designated	560,000	-	560,000	560,000
Property and Equipment	<u>1,655,609</u>	<u>-</u>	<u>1,655,609</u>	<u>1,679,571</u>
Total Net Aseets	<u>2,653,617</u>	<u>-</u>	<u>2,653,617</u>	<u>2,639,568</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 9,272,378</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,272,378</u></u>	<u><u>\$ 7,553,724</u></u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	Unrestricted	Temporarily Restricted	Total Year Ended June 30, 2022	Total Year Ended June 30, 2021
REVENUES, GAINS, AND OTHER SUPPORT:				
Grant Income - Federal	\$ 24,082,854	\$ -	\$ 24,082,854	\$ 23,752,663
Grant Income - State	6,811,351	-	6,811,351	6,742,662
Grant Income - Local	304,102	-	304,102	321,916
Grant and Contract Income - Other	9,590	-	9,590	9,632
In-Kind Contributions (Note 7)	2,002,170	-	2,002,170	1,531,994
Donations	119,495	-	119,495	114,438
Rental Income	48,962	-	48,962	41,797
Parent Fees	-	-	-	304,447
Investment Income				
Interest	2,270	-	2,270	1,560
Other Income	50,475	-	50,475	62,441
	<u>33,431,269</u>	<u>-</u>	<u>33,431,269</u>	<u>32,883,550</u>
EXPENSES AND LOSSES:				
Corporate	2,497,726	-	2,497,726	2,420,209
CSBG	431,131	-	431,131	599,164
Regional Head Start	5,833,005	-	5,833,005	5,587,533
Migrant Programs	12,219,422	-	12,219,422	11,820,600
Child Care Programs	9,966,880	-	9,966,880	10,084,638
Emergency Food and Shelter	1,954,022	-	1,954,022	1,779,445
Energy Program	941,484	-	941,484	698,318
Senior Services	234,707	-	234,707	383,081
Other Programs	1,759,978	-	1,759,978	1,904,787
Eliminations	(2,445,097)	-	(2,445,097)	(2,404,899)
	<u>33,393,258</u>	<u>-</u>	<u>33,393,258</u>	<u>32,872,876</u>
CHANGE IN NET ASSETS	38,011	-	38,011	10,674
ADJUSTMENTS TO NET ASSETS:				
Changes in Property, Equipment, and Other Net Assets	(23,962)	-	(23,962)	199,243
NET ASSETS, Beginning of Year	<u>2,639,568</u>	<u>-</u>	<u>2,639,568</u>	<u>2,429,651</u>
NET ASSETS, End of Year	<u>\$ 2,653,617</u>	<u>\$ -</u>	<u>\$ 2,653,617</u>	<u>\$ 2,639,568</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)**

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

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)**

	Program Services	General and Administrative	Fundraising	Total June 30, 2021
EXPENSES				
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 Expenses	1,531,994	-	-	1,531,994
Direct Assistance	7,036,119	-	-	7,036,119
Medical Expenses	8,887	2,029	-	10,916
Consultants and Contractua	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
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
Other Expenses	139,780	36,842	-	176,622
	<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 CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	Without Donor Restrictions	With Donor Restrictions	Total All Funds	
			June 30, 2022	June 30, 2021
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$ 38,011	\$ -	\$ 38,011	\$ 10,674
Adjustments to Reconcile Net Revenue and Support to Cash Provided by Operating Activities:				
Depreciation, net of amount changed to Net Assets (Note 3)	5,810	-	5,810	-
(Increase) Decrease in Assets:				
Grants Receivable	(733,823)	-	(733,823)	759,894
Accounts Receivable	(4,630)	-	(4,630)	(37,922)
Food & Custodial Supply Inventory	(3,055)	-	(3,055)	1,583
Prepaid Expenses	(12,943)	-	(12,943)	(9,405)
Deposits	(44,629)	-	(44,629)	12,282
Increase (Decrease) in Liabilities:				
Accounts Payable and Accrued Expenses	573,088	-	573,088	(147,381)
Due to Funder	(185,937)	-	(185,937)	188,791
CDE Reserve	2,506	-	2,506	(2)
Deferred Revenue	1,314,948	-	1,314,948	235,514
	<u>911,335</u>	<u>-</u>	<u>911,335</u>	<u>1,003,354</u>
Total Adjustments				
Net Cash Provided (Used) By Operating Activities:	<u>949,346</u>	<u>-</u>	<u>949,346</u>	<u>1,014,028</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of Property and Equipment	(417,841)	-	(417,841)	(558,629)
Less Additions to Property & Equipment Charged to Net Assets	<u>381,064</u>	<u>-</u>	<u>381,064</u>	<u>544,904</u>
Net Cash Provided (Used) By Investing Activities:	<u>(36,777)</u>	<u>-</u>	<u>(36,777)</u>	<u>(13,725)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
	<u>912,569</u>	<u>-</u>	<u>912,569</u>	<u>1,000,303</u>
CASH AND CASH EQUIVALENTS, Beginning of year	<u>2,847,555</u>	<u>-</u>	<u>2,847,555</u>	<u>1,847,252</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 3,760,124</u>	<u>\$ -</u>	<u>\$ 3,760,124</u>	<u>\$ 2,847,555</u>
NON-CASH ACTIVITIES:				
Interest Expense			<u>\$ -</u>	<u>\$ -</u>
In-Kind Services			<u>\$ 2,002,170</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, 2022**

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, 2022**

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, 2022, 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 Social Services grants included within the Child Care programs.

Cash and Cash Equivalents

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

Prepaid Expenses

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

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, 2022, these include \$438,008 in unrestricted, \$560,000 unrestricted designated, and \$1,655,609 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 2021

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, 2021, from which the summarized information was derived.

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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

Future FASB Accounting Standards (Continued)

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.

NOTE 2 – LIQUIDITY AND AVAILABILITY

As of June 30, 2022, 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	\$ 3,760,124
Grants and accounts receivable	<u>3,506,575</u>
	7,266,699
Less: Donor restrictions	<u>-</u>
Financial assets available to meet expenditures over the next 12 months	<u>\$ 7,266,699</u>

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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2022, consisted of the following:

	<u>Cost/Basis</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Buildings	\$ 4,364,110	\$ 3,652,654	\$ 711,456
Building Improvements	408,719	111,246	297,473
Vehicles	1,128,081	869,177	258,904
Equipment	1,525,645	1,109,844	415,801
Land	59,005	-	59,005
Land Improvements	190,835	155,077	35,758
	<u>\$ 7,676,395</u>	<u>\$ 5,897,998</u>	<u>\$ 1,778,397</u>

Total unrestricted depreciation expense for the year ended June 30, 2022, was \$5,810. As indicated in Note 1, depreciation expense that was charged as a reduction in the restricted net assets account was \$405,026.

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, 2022, the interest rate was 7.25%. As of June 30, 2022, there is no balance due on the line of credit.

NOTE 5 – STATE CHILD DEVELOPMENT RESERVES

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

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, 2022, totaled \$42,480, which is recorded as an asset in the cash account. Also, upon termination of child development contracts with the CDE and CDSS, the Agency would have to return the reserve funds to the CDE and CDSS. As such, the offsetting balance of \$42,480 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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 7 – IN-KIND CONTRIBUTIONS

Donated materials and services (in-kind) are reflected as contributions in the accompanying statements at their fair value. A donation is allowable as in-kind under accounting principles generally accepted in the United States of America and grant funding terms and conditions if such materials or services would have been purchased if not provided by donation or if the service required specialized skills and are provided by individuals possessing such specialized skills. The types of in-kind donated to the Agency include volunteer services and supplies. The total in-kind contributions for the year ended June 30, 2022, was \$2,002,170.

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, 2022, were \$703,196.

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.

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.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 10 – COST ALLOCATION PLAN (Continued)

- 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, 2022, 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 and seasonal Head Start employees are members of the Service Employees International Union, Local 521. The collective bargaining agreement with this Union will continue through June 30, 2025.

NOTE 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, 2022. These subcontracts are included in the schedule of expenditures of federal and state awards. In addition, the State Migrant Programs are also included in the supplemental reporting requirements of the California Department of Social Services in this audit report.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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>
2023	\$ 1,146,022	\$ 113,517	\$ 1,259,539
2024	843,126	86,264	929,390
2025	777,177	70,050	847,227
2026	786,777	40,682	827,459
2027	796,487	3,006	799,493
Thereafter	1,034,558	-	1,034,558
	<u>\$ 5,384,147</u>	<u>\$ 313,519</u>	<u>\$ 5,697,666</u>

Total rent expense of facilities for the year ended June 30, 2022, was \$1,184,641. Total rent expense for equipment was \$147,485.

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, 2022 year-end of this report through June 15, 2023, which is the date that the financial statements were available to be issued.

ADDITIONAL INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

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 & Human Services:								
Regional Head Start-Madera Co.: 6/1/22-5/31/23	93.600	09CH011519/03	\$ 4,901,757	\$ -	\$ 4,901,757	\$ 204,767	\$ -	\$ 204,767
Regional Head Start-Madera Co.: 6/1/21-5/31/22	93.600	09CH011519/02	4,778,029	-	4,778,029	4,575,560	-	4,575,560
RHS-Madera Co. ARP Basic: 6/1/21-3/31/23	93.600	09HE000306-01-01	410,057	-	410,057	53,826	-	53,826
RHS-Madera Co. CRRSA: 6/1/21-3/31/23	93.600	09HE000306-01-00	108,858	-	108,858	64,500	-	64,500
Pass-Through Program From:								
<u>Stanislaus County Office of Education-</u>								
Madera Migrant Head Start: 3/1/22-2/28/23	93.600	90CM9830/4	5,664,788	-	5,664,788	1,698,884	-	1,698,884
Madera Migrant Head Start: 3/1/21-2/28/22	93.600	90CM9830/3	5,500,722	-	5,500,722	3,811,153	-	3,811,153
Madera Migrant Head Start COVID-19: 3/1/21-2/28/22	93.600	90CM9830/3	189,396	-	189,396	51,341	-	51,341
MMHS-Madera Co. ARP Basic: 6/1/21-3/31/23	93.600	90-HN-000009-01	535,575	-	535,575	258,856	-	258,856
MMHS-Madera Co. CRRSA: 6/1/21-3/31/23	93.600	90-HN-000009-01	163,857	-	163,857	38,693	-	38,693
<u>Comm. Action Partnership of San Luis Obispo Co, Inc.-</u>								
Fresno Migrant Head Start: 9/1/21-8/31/22	93.600	90CM009851/02	4,735,161	-	4,735,161	3,566,231	-	3,566,231
FMEHS COVID CARES EHS: 4/1/21-3/31/23	93.600	90CM009851-02	702,309	-	702,309	370,051	-	370,051
Fresno Migrant Head Start: 9/1/20-8/31/21	93.600	90CM009851-01	4,889,340	-	4,889,340	1,232,843	-	1,232,843
FMHS COVID CARES Basic: 9/1/20-8/31/22	93.600	90CM009851-01	518,703	-	518,703	151,558	-	151,558
Fresno Migrant Early Head Start: 9/1/20-8/31/21	93.600	90CHM000010-04	317,216	-	317,216	32,180	-	32,180
FMEHS COVID CARES: 9/1/20-8/31/21	93.600	90HM000010-04	26,250	-	26,250	-	-	-
		Subtotal Head Start	33,442,018	-	33,442,018	16,110,443	-	16,110,443
Pass-Through Program From:								
<u>California Dept. of Comm. Services & Development-</u>								
CSBG: 1/1/22-5/31/23	93.569	22F-5023	286,748	-	286,748	93,312	-	93,312
CSBG: 1/1/21-5/31/22	93.569	21F-4023	289,645	-	289,645	110,696	-	110,696
CSBG Discretionary: 1/1/21-5/31/22	93.569	21F-4424	28,250	-	28,250	28,250	-	28,250
CSBG CARES Supplemental: 3/27/20-5/31/22	93.569	20F-3662	390,168	-	390,168	188,536	-	188,536
CSBG CARES Disc: 3/27/20-5/31/22	93.569	20F-3662	40,370	-	40,370	10,337	-	10,337
<u>LIHEAP: 11/01/21 - 12/31/23</u>								
LIHEAP EHA-16	93.568	22B-4019	214,729	-	214,729	20,601	-	20,601
LIHEAP Weatherization	93.568	22B-4019	35,012	-	35,012	3,539	-	3,539
LIHEAP EHA-16 provided to Subrecipient	93.568	22B-4019	70,088	-	70,088	1,117	-	1,117
LIHEAP Weatherization provided to Subrecipient	93.568	22B-4019	301,235	-	301,235	6,418	-	6,418
<u>LIHEAP: 11/01/20 - 06/30/22</u>								
LIHEAP EHA-16	93.568	21B-5019	244,092	-	244,092	106,214	-	106,214
LIHEAP Weatherization	93.568	21B-5019	46,649	-	46,649	20,957	-	20,957
LIHEAP EHA-16 provided to Subrecipient	93.568	21B-5019	81,967	-	81,967	81,967	-	81,967
LIHEAP Weatherization provided to Subrecipient	93.568	21B-5019	312,192	-	312,192	287,717	-	287,717
<u>LIHEAP: 10/1/19-3/31/22</u>								
LIHEAP EHA-16	93.568	20B-2019	317,507	-	317,507	23	-	23
LIHEAP Weatherization	93.568	20B-2019	51,373	-	51,373	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	20B-2019	41,614	-	41,614	3,541	-	3,541
LIHEAP Weatherization provided to Subrecipient	93.568	20B-2019	343,805	-	343,805	62,528	-	62,528
<u>LIHEAP CARES: 7/01/20-09/30/21</u>								
LIHEAP EHA-16	93.568	20U-2568	98,191	-	98,191	2,322	-	2,322
LIHEAP Weatherization	93.568	20U-2568	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	20U-2568	32,400	-	32,400	565	-	565
LIHEAP Weatherization provided to Subrecipient	93.568	20U-2568	-	-	-	-	-	-

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022**

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
LIHEAP ARPA: 8/01/21-09/30/23								
LIHEAP EHA-16	93.568	21V-5568	422,194	-	422,194	309,501	-	309,501
LIHEAP Weatherization	93.568	21V-5568	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	21V-5568	145,989	-	145,989	22,854	-	22,854
LIHEAP Weatherization provided to Subrecipient	93.568	21V-5568	-	-	-	-	-	-
Disgorgement Assistance Program: 10/1/19-12/31/21								
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	6,737	-	6,737
<u>California Department of Social Services</u>								
Alternative Payment	93.596	CAPP-0034	1,286,778	1,354,398	2,641,176	2,000	255,649	257,649
Alternative Payment - Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment	93.575	CAPP-0034	3,905,952	-	3,905,952	471,519	-	471,519
Alternative Payment	93.596	CAPP-1033	1,261,778	2,030,106	3,291,884	705,292	1,134,763	1,840,055
Alternative Payment	93.575	CAPP-1033	2,193,973	-	2,193,973	1,226,361	-	1,226,361
Alternative Payment - Stage 2	93.575	C2AP-1031	560,258	1,580,846	2,141,104	464,004	1,074,282	1,538,286
Alternative Payment - Stage 2 Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment - Stage 3	93.596	C3AP-1030	56,961	633,451	690,412	50,653	633,451	684,104
Alternative Payment - Stage 3 Parent Fees	--	Program Income	-	-	-	-	-	-
Alternative Payment - Stage 3	93.575	C3AP-1030	589,722	-	589,722	555,796	-	555,796
Alternative Payment - One-time Provider Stipends	--	N/A	-	453,600	453,600	-	451,080	451,080
Child Care Initiative Project	93.575	CCIP-1032	26,000	2,503	28,503	26,000	2,503	28,503
CCIP Expansion ARPA	93.575	FRGT-21-CCD-CCIP30	304,849	2,503	307,352	2,092	635	2,727
CCDF Health & Safety	93.575	CHST-1032	4,702	-	4,702	4,702	-	4,702
Resource & Referral	93.575	CRRP-1032	85,182	175,358	260,540	85,182	175,358	260,540
R&R: Instructional Materials	93.575	FRGT-21-CCD-GAN-IMS27	93,406	-	93,406	93,406	-	93,406
R&R: PPE Supplies	93.575	FRGT-21-GAN-CCL-PPE-028	45,000	-	45,000	45,000	-	45,000
R&R: Café Stipend	--	N/A	-	4,800	4,800	-	4,800	4,800
<u>Pass-Through Program From:</u>								
<u>County of Madera Dept. of Social Services-</u>								
Emergency Child Care Bridge Program for Foster Children	--	11937-21	-	197,138	197,138	-	133,866	133,866
Emergency Child Care Bridge Program for Foster Children - Stipends	93.600	N/A	22,444	-	22,444	22,444	-	22,444
<u>Pass-Through Program From:</u>								
<u>Stanislaus County Office of Education-</u>								
State Migrant	--	CMIG-1017	-	989,912	989,912	-	989,912	989,912
Migrant Specialized Services	--	CMSS-1017	-	137,096	137,096	-	137,096	137,096
CSPP RHS Layered	--	2-STCDE-D20-00	-	792,621	792,621	-	792,621	792,621
CSPP RHS Layered ARP	--	2-STCDE-D20-02	-	54,023	54,023	-	50,823	50,823

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

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing Number	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Pass-Through Program From:</u>								
Fresno County Office of Education- Fresno COE - Quality Rating	--	N/A	-	165,600	165,600	-	4,389	4,389
Subtotal CCDF Cluster Program			10,437,005	8,573,955	19,010,960	3,754,451	5,841,228	9,595,679
<u>Pass-Through Program From:</u>								
California Office of Emergency Services- Comprehensive Shelter: 10/01/20-9/30/22	93.671	DV20 12 1245	65,000	-	65,000	65,000	-	65,000
<i>Total U.S. Department of Health & Human Services</i>			47,853,005	8,573,955	56,426,960	21,297,626	5,841,228	27,138,854
<u>U.S. Department of Agriculture:</u>								
<u>Pass-Through Program From:</u>								
California Department of Education- Child Care Food Program - Centers 10/1/21-9/30/22	10.558	04440-CACFP	513,902	-	513,902	258,262	-	258,262
Child Care Food Program - Centers 10/1/20-9/30/21	10.558	04440-CACFP	528,085	-	528,085	107,704	-	107,704
<i>Total U.S. Department of Agriculture -</i>			1,041,987	-	1,041,987	365,966	-	365,966
<u>U.S. Department of Justice</u>								
<u>Pass-Through Program From:</u>								
California Office of Emergency Services- Transitional Housing Program - 1/1/22-12/31/22	16.575	XH21 04 1245	103,456	23,351	126,807	65,354	5,813	71,167
Transitional Housing Program - 1/1/21-12/31/21	16.575	XH20 03 1245	126,808	-	126,808	65,976	-	65,976
Rape & Sexual Assault Program - 10/1/21 - 9/30/23	16.575	RC21 34 1245	284,948	150,345	435,293	73,263	150,345	223,608
Rape & Sexual Assault Program - 10/1/20 - 9/30/21	16.575	RC20 34 1245	315,657	15,620	331,277	107,390	-	107,390
Victim Witness Program - 10/1/21-9/30/22	16.575	VW21 35 0200	131,424	223,412	354,836	131,424	126,724	258,148
Victim Witness Program - 10/1/20-9/30/21	16.575	VW20 34 0200	326,216	37,350	363,566	77,053	6,107	83,160
Advocacy and Outreach Program - 1/1/2022-12/31/22	16.575	UV21 06 1245	105,154	58,024	163,178	67,676	6,094	73,770
Advocacy and Outreach Program - 1/1/2021-12/31/21	16.575	UV20 05 1245	162,896	-	162,896	81,093	-	81,093
Comprehensive Shelter: 10/01/20-9/30/22	16.575	DV20 11 1245	582,857	492,317	1,075,174	115,199	336,494	451,693
<i>Total U.S. Department of Justice -</i>			2,139,416	1,000,419	3,139,835	784,428	631,577	1,416,005
<u>U.S. Department of Housing & Urban Development</u>								
Perm. Support. Housing - Shunammite Place - 10/31/21 Rental Income	14.235	CA0772L9T142012 Program Income	581,016	-	581,016	300,817	-	300,817
Perm. Support. Housing - Shunammite Place - 10/31/21 Rental Income	14.235	CA0772L9T141911 Program Income	541,520	-	541,520	218,169	-	218,169
<u>Pass-Through Program From:</u>								
City of Madera- Community Development Block Grant	14.218	N/A	20,000	-	20,000	20,000	-	20,000
Community Development Block Grant CARES	14.218	N/A	90,000	-	90,000	5,235	-	5,235
Community Development Block Grant CARES	14.218	#21-78	122,322	-	122,322	22,659	-	22,659
Community Development Block Grant Housing Stabilization	14.218	#21-102	345,027	-	345,027	1,706	-	1,706

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

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

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
Pass-Through Program From:								
<u>County of Fresno-</u>								
Emergency Solutions Grant Program - 11/16/21-6/30/22	14.231	A21-490	224,347	-	224,347	75,756	-	75,756
Emergency Solutions Grant Program CARES: 01/01/21-11/15/21	14.231	A21-490	144,000	-	144,000	54,917	-	54,917
Emergency Solutions Grant Program CARES: 06/01/21-06/30/21	14.231	A20-160	150,000	-	150,000	150,000	-	150,000
Emergency Solutions Grant Program CARES: 11/16/21-07/31/22	14.231	A21-491	682,324	-	682,324	348,373	-	348,373
<i>Total U.S. Department of Housing & Urban Development -</i>			2,900,556	-	2,900,556	1,244,289	-	1,244,289
U.S. Department of Treasury								
<u>Pass-Through Program From:</u>								
<u>County of Madera</u>								
ARPA - Senior Meals	21.027	11985-21	220,734	-	220,734	210,728	-	210,728
CARES Act - Senior Meals	21.019	11735-20	480,000	-	480,000	165,931	-	165,931
American Rescue Plan Act - Emergency Rental Assistance Program	21.027	11903-21	61,745	-	61,745	1,910	-	1,910
Emergency Rental Assistance Program	21.023	52926-0001	61,745	-	61,745	50,898	-	50,898
<i>Total U.S. Department of Treasury -</i>			824,224	-	824,224	429,467	-	429,467
Federal Emergency Management Agency								
<u>Pass-Through Program From:</u>								
<u>United Way FEMA Board-</u>								
Emerg Food & Shelter-FEMA - 01/01/20-10/31/21	97.024	Phase 38	1,588	-	1,588	657	-	657
Emerg Food & Shelter-FEMA - 11/01/21-04/30/23	97.024	Phase 39	1,589	-	1,589	567	-	567
Emerg Food & Shelter-FEMA CARES - 01/27/20-10/31/21	97.024	CARES	32,603	-	32,603	8,391	-	8,391
Emerg Food & Shelter-FEMA CARES - 11/01/21-04/30/23	97.024	ARPA	4,910	-	4,910	524	-	524
<i>Total Federal Emergency Management Agency -</i>			40,690	-	40,690	10,139	-	10,139
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	-	-	-
<i>Total U.S. Department of Education -</i>			433,834	-	433,834	-	-	-
California Dept. of Water Resources								
CAA Interim Emergency Drinking Water: 7/1/19-2/28/22	--	D1917003	-	115,500	115,500	-	4,989	4,989
<i>Total California Dept. of Water Resource -</i>			-	115,500	115,500	-	4,989	4,989
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	-	26,736	26,736
Mental Health Services Act	--	11715-20	-	45,000	45,000	-	3,920	3,920
Projects for Assistance in Transition from Homelessness	93.150	11770-20	39,138	-	39,138	39,136	-	39,136
<i>Total California Dept. of Health Care Services -</i>			39,138	95,000	134,138	39,136	30,656	69,792

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022**

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
California Homeless Coordinating & Financing Council								
Pass-Through Program From:								
County of Madera Behavioral Health-								
Homeless Housing & Assistance Program		11681-20	-	411,434	411,434	-	61,088	61,088
Homeless Housing & Assistance Program Round 2		12108-22	-	188,084	188,084	-	11,313	11,313
<i>Total California Homeless Coordinating & Financing Council -</i>			-	599,518	599,518	-	72,401	72,401
California Community Development Block Grant AB109								
Pass-Through Program From:								
County of Madera -								
Homeless Outreach CCP - AB109			-	231,000	231,000	-	230,500	230,500
<i>Total California Community Development Block Grant AB109 -</i>			-	231,000	231,000	-	230,500	230,500
Total Federal and State Awards			\$ 55,272,850	\$ 10,615,392	\$ 65,888,242	\$ 24,171,051	\$ 6,811,351	\$ 30,982,402

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022; 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 June 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization'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
June 15, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Madera County, Inc.’s (the Agency’s) compliance with the types of compliance requirements identified as subject to audit in the 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, 2022. The Agency’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
June 15, 2023

FINANCIAL STATEMENTS BY OPERATING PROGRAMS

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emergency Food and Shelter	Energy Program	Senior Services	Other Program	Total All Funds	
										2022	2021
ASSETS											
CURRENT ASSETS											
Cash and Cash Equivalents	\$ 3,759,776	\$ -	\$ 100	\$ (2)	\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 3,760,124	\$ 2,847,555
Grants Receivable	-	53,698	538,418	703,022	495,793	788,682	353,112	113,196	423,665	3,469,586	2,735,763
Accounts Receivable	36,989	-	-	-	-	-	-	-	-	36,989	32,359
Due to/(from) Other Funds	(1,172,187)	(38,885)	(189,205)	603,960	1,455,039	(575,425)	(50,434)	(97,054)	64,191	-	-
Inventory	12,111	-	-	-	17,390	-	-	-	-	29,501	26,446
Prepaid Expenses	52,391	-	3,248	-	-	-	448	-	1,689	57,776	44,833
Total Current Assets	2,689,080	14,813	352,561	1,306,980	1,968,272	213,457	303,126	16,142	489,545	7,353,976	5,686,956
PROPERTY AND EQUIPMENT	1,778,397	-	-	-	-	-	-	-	-	1,778,397	1,771,392
DEPOSITS	109,438	-	1,780	7,590	-	12,469	-	-	8,728	140,005	95,376
TOTAL ASSETS	\$ 4,576,915	\$ 14,813	\$ 354,341	\$ 1,314,570	\$ 1,968,272	\$ 225,926	\$ 303,126	\$ 16,142	\$ 498,273	9,272,378	7,553,724
LIABILITIES AND NET ASSETS											
CURRENT LIABILITIES											
Accounts Payable and Accrued Expenses	\$ 2,401,629	\$ 14,813	\$ 293,065	\$ 754,912	\$ 825,226	\$ 112,251	\$ 248,867	\$ 16,142	\$ 121,147	4,788,052	4,214,964
Due to Funder	-	-	-	-	2,916	-	-	-	-	2,916	188,853
CDE Reserve	-	-	-	-	42,480	-	-	-	-	42,480	39,974
Deferred Revenue	-	-	61,276	559,658	1,040,486	100,447	-	-	23,446	1,785,313	470,365
Total Current Liabilities	2,401,629	14,813	354,341	1,314,570	1,911,108	212,698	248,867	16,142	144,593	6,618,761	4,914,156
NET ASSETS	2,175,286	-	-	-	57,164	13,228	54,259	-	353,680	2,653,617	2,639,568
TOTAL LIABILITIES AND NET ASSETS	\$ 4,576,915	\$ 14,813	\$ 354,341	\$ 1,314,570	\$ 1,968,272	\$ 225,926	\$ 303,126	\$ 16,142	\$ 498,273	\$ 9,272,378	\$ 7,553,724

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 COMBINING STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2022
 (WITH COMPARATIVE TOTALS FOR 2021)**

	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emergency	Energy Programs	Senior Services	Other Programs	Eliminations	Total All Funds	
						Food and Shelter					2022	2021
REVENUE												
Grant Income - Federal	\$ -	\$ 431,131	\$ 4,898,653	\$ 11,172,555	\$ 4,120,417	\$ 1,443,341	\$ 936,601	\$ 210,728	\$ 869,428	\$ -	\$ 24,082,854	\$ 23,752,663
Grant Income - State	-	-	-	-	5,841,228	334,626	-	-	635,497	-	6,811,351	6,742,662
Grant Income - Local Govt.	-	-	-	-	-	46,755	-	23,979	233,368	-	304,102	321,916
Grant and Contract Income - Other	-	-	-	-	-	-	4,883	-	4,707	-	9,590	9,632
In-Kind Contributions	-	-	934,352	1,007,632	-	6,883	-	-	53,303	-	2,002,170	1,531,994
Donations	27,488	-	-	-	-	82,313	-	-	9,694	-	119,495	114,438
Rental Income	-	-	-	-	-	48,962	-	-	-	-	48,962	41,797
Parent Fees	-	-	-	-	-	-	-	-	-	-	-	304,447
Interest Income	1,541	-	-	-	229	500	-	-	-	-	2,270	1,560
Cost Reimbursements	2,445,097	-	-	-	-	-	-	-	-	(2,445,097)	-	-
Other Income	5,781	-	-	39,235	5,006	-	-	-	453	-	50,475	62,441
	<u>2,479,907</u>	<u>431,131</u>	<u>5,833,005</u>	<u>12,219,422</u>	<u>9,966,880</u>	<u>1,963,380</u>	<u>941,484</u>	<u>234,707</u>	<u>1,806,450</u>	<u>(2,445,097)</u>	<u>33,431,269</u>	<u>32,883,550</u>
EXPENSES												
Salaries and Wages	1,354,495	233,933	2,442,549	6,102,697	1,940,653	421,428	230,498	4,608	982,685	-	13,713,546	13,163,637
Employee Benefits	312,323	66,376	641,545	1,610,891	511,646	117,675	54,295	784	241,345	-	3,556,880	3,366,261
In-Kind Expenditures	-	-	934,352	1,007,632	-	6,883	-	-	53,303	-	2,002,170	1,531,994
Direct Assistance	-	43,736	-	-	5,506,257	792,409	54,562	-	14,461	-	6,411,425	7,036,119
Medical Expenses	-	120	3,910	180	515	600	105	-	475	-	5,905	10,916
Consultants and Contractual	219,241	6,372	72,991	122,643	8,320	30,642	452,570	202,237	16,556	-	1,131,572	1,074,424
Materials and Supplies	169,825	13,876	391,181	741,777	993,883	125,107	41,230	152	80,155	-	2,557,186	3,057,937
Travel and Training	20,755	2,439	74,487	82,789	8,266	6,115	60	50	7,754	-	202,715	208,743
Repairs and Maintenance	1,984	473	18,366	40,577	10,917	3,817	1,074	69	902	-	78,179	45,025
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	7,552	-	45,584	94,539	6,391	5,008	776	-	24,604	-	184,454	120,348
Rent	206,526	19,933	261,912	274,097	97,250	202,867	16,826	19,299	85,931	-	1,184,641	898,891
Occupancy	91,235	25,341	273,649	649,836	26,101	44,032	4,893	243	48,420	-	1,163,750	1,276,062
Insurance	34,042	-	2,835	4,812	131	16	-	-	2,819	-	44,655	41,563
Postage and Printing	10,963	34	10,995	14,175	8,667	711	4,966	81	1,994	-	52,586	52,271
Telephone	24,271	4,816	162,965	179,929	10,139	10,698	1,966	2,185	36,896	-	433,865	404,506
Rentals	15,844	561	25,426	52,464	26,155	9,716	8,821	190	8,308	-	147,485	140,453
Capital Purchases	-	11,433	38,034	258,096	-	29,163	32,268	-	-	-	368,994	267,104
Indirect Administration	-	-	405,423	913,408	800,256	143,314	35,888	4,793	142,015	(2,445,097)	-	-
Other Expenses	22,860	1,688	26,801	68,880	11,333	3,821	686	16	11,355	-	147,440	176,622
Depreciation	5,810	-	-	-	-	-	-	-	-	-	5,810	-
	<u>2,497,726</u>	<u>431,131</u>	<u>5,833,005</u>	<u>12,219,422</u>	<u>9,966,880</u>	<u>1,954,022</u>	<u>941,484</u>	<u>234,707</u>	<u>1,759,978</u>	<u>(2,445,097)</u>	<u>33,393,258</u>	<u>32,872,876</u>
CHANGE IN NET ASSETS	(17,819)	-	-	-	-	9,358	-	-	46,472	-	38,011	10,674
ADJUSTMENTS TO NET ASSETS:												
Changes in Property, Equipment, and Other Net Assets	(23,962)	-	-	-	-	-	-	-	-	-	(23,962)	199,243
NET ASSETS, beginning of year	<u>2,217,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,164</u>	<u>3,870</u>	<u>54,259</u>	<u>-</u>	<u>307,208</u>	<u>-</u>	<u>2,639,568</u>	<u>2,429,651</u>
NET ASSETS, end of year												
- Unrestricted	<u>\$ 2,175,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,164</u>	<u>\$ 13,228</u>	<u>\$ 54,259</u>	<u>\$ -</u>	<u>\$ 353,680</u>	<u>\$ -</u>	<u>\$ 2,653,617</u>	<u>\$ 2,639,568</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
COMMUNITY SERVICES BLOCK GRANT PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

	Community Service		CSBG	CSBG	CSBG	Total
	Block Grant		Discretionary	CARES	Supplemental	
	21F-4023 7/1/2021 - 12/31/2021	22F-5023 1/1/2022 - 6/30/2022	21F-4424 7/1/2021 - 5/31/2022	20F-3662 7/1/2021 - 5/31/2022	20F-3662 7/1/2021 - 5/31/2022	
REVENUE						
Grant Income - Federal	\$ 110,696	\$ 93,312	\$ 28,250	\$ 188,536	\$ 10,337	\$ 431,131
	<u>110,696</u>	<u>93,312</u>	<u>28,250</u>	<u>188,536</u>	<u>10,337</u>	<u>431,131</u>
EXPENSES						
Salaries and Wages	59,155	44,409	7,933	112,615	9,821	233,933
Employee Benefits	20,539	16,205	1,515	27,853	264	66,376
Direct Assistance	3,649	2,122	18,800	19,165	-	43,736
Medical Expenses	120	-	-	-	-	120
Consultants and Contractu	3,697	2,475	-	-	200	6,372
Materials and Supplies	1,681	2,792	-	9,358	45	13,876
Travel and Training	24	1,830	-	585	-	2,439
Repairs and Maintenance	215	258	-	-	-	473
Rent	2,879	3,961	-	13,093	-	19,933
Occupancy	6,089	16,531	-	2,721	-	25,341
Postage and Printing	1	33	-	-	-	34
Telephone	889	1,247	-	2,680	-	4,816
Rentals	280	281	-	-	-	561
Capital Purchases	11,433	-	-	-	-	11,433
Other Expenses	45	1,168	2	466	7	1,688
	<u>110,696</u>	<u>93,312</u>	<u>28,250</u>	<u>188,536</u>	<u>10,337</u>	<u>431,131</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
HEAD START PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

	Regional Head Start				Total All Funds
	09CH011519-02 7/01/21-5/31/22	09CH011519-03 6/1/22-6/30/22	C-19 ARP 09HE000306/01 7/1/21-6/30/22	C-19 CRRSA 09HE000306/01 7/1/21-6/30/22	
REVENUE					
Grant Income - Federal	\$ 4,575,560	\$ 204,767	\$ 53,826	\$ 64,500	\$ 4,898,653
In-Kind Contributions	909,379	24,973	-	-	934,352
	<u>5,484,939</u>	<u>229,740</u>	<u>53,826</u>	<u>64,500</u>	<u>5,833,005</u>
EXPENSES					
Salaries and Wages	2,340,307	73,056	29,186	-	2,442,549
Employee Benefits	612,837	22,602	6,106	-	641,545
In-Kind Expenditures	909,379	24,973	-	-	934,352
Medical Expenses	3,910	-	-	-	3,910
Consultants and Contractual	68,967	503	-	3,521	72,991
Materials and Supplies	336,700	7,413	14,000	33,068	391,181
Travel and Training	46,172	5,784	-	22,531	74,487
Repairs and Maintenance	17,054	1,312	-	-	18,366
Vehicle Expenses	42,740	2,844	-	-	45,584
Rent	240,084	21,828	-	-	261,912
Occupancy	253,711	19,938	-	-	273,649
Insurance	2,567	268	-	-	2,835
Postage and Printing	5,988	5,007	-	-	10,995
Telephone	139,248	23,717	-	-	162,965
Rentals	23,452	1,974	-	-	25,426
Capital Purchases	38,034	-	-	-	38,034
Indirect Administration	378,474	17,080	4,489	5,380	405,423
Other Expenses	25,315	1,441	45	-	26,801
	<u>5,484,939</u>	<u>229,740</u>	<u>53,826</u>	<u>64,500</u>	<u>5,833,005</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
MIGRANT PROGRAMS – PAGE 1
FOR THE YEAR ENDED JUNE 30, 2022**

	Madera Migrant Head Start					Subtotal Madera Migrant Page 1
	90CM9830/3	90CM9830/4	CARES 90CM9830/3	COVID-19 CRRSA 90HN000009/1	COVID-19 ARP 90HN000009/1	
	7/1/21 - 2/28/22	3/1/22 - 6/30/22	7/1/21 - 2/28/22	7/1/21 - 6/30/22	7/1/21 - 6/30/22	
REVENUE						
Grant Income - Federal	\$ 3,811,153	\$ 1,662,149	\$ 51,341	\$ 38,693	\$ 258,856	\$ 5,822,192
In-Kind Contributions	401,761	79,724	-	-	-	481,485
Other Revenue	-	36,735	-	-	-	36,735
	<u>4,212,914</u>	<u>1,778,608</u>	<u>51,341</u>	<u>38,693</u>	<u>258,856</u>	<u>6,340,412</u>
EXPENSES						
Salaries and Wages	1,981,445	932,527	-	-	74,467	2,988,439
Employee Benefits	551,015	282,586	-	-	11,506	845,107
In-Kind Expenditures	401,761	79,724	-	-	-	481,485
Medical Expenses	180	-	-	-	-	180
Consultants and Contractual	51,486	9,272	-	-	8,741	69,499
Materials and Supplies	293,241	71,777	35,827	32,839	-	433,684
Travel and Training	6,831	18,049	11,129	2,627	-	38,636
Repairs and Maintenance	8,296	5,346	-	-	-	13,642
Vehicle Expenses	25,101	14,701	-	-	-	39,802
Rent	118,825	60,787	-	-	-	179,612
Occupancy	278,824	86,945	-	-	9,244	375,013
Insurance	2,057	904	-	-	-	2,961
Postage and Printing	6,413	2,885	103	-	-	9,401
Telephone	59,618	52,188	-	-	-	111,806
Rentals	16,833	7,191	-	-	-	24,024
Capital Purchases	81,314	-	-	-	145,438	226,752
Indirect Administration	311,105	141,703	4,282	3,227	9,460	469,777
Other Expenses	18,569	12,023	-	-	-	30,592
	<u>4,212,914</u>	<u>1,778,608</u>	<u>51,341</u>	<u>38,693</u>	<u>258,856</u>	<u>6,340,412</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 2
FOR THE YEAR ENDED JUNE 30, 2022**

	Fresno Migrant Head Start			Fresno Early Head Start Child Care Partnership			Subtotal Madera Migrant Page 1	Total All Funds
	CARES			CARES				
	90CM009851-01 7/1/21 - 8/31/21	90CM009851/02 9/1/21 - 6/30/22	90CM009851/1 7/1/21 - 6/30/22	90CHM000010-04 7/1/21 - 8/31/21	90CHM000010-04 9/1/21 - 6/30/22	90CM009851-02 9/1/21 - 6/30/22		
REVENUE								
Grant Income - Federal	\$ 1,232,593	\$ 3,563,981	\$ 151,558	\$ 32,180	\$ -	\$ 370,051	\$ 5,822,192	\$ 11,172,555
In-Kind Contributions	108,168	417,794	-	185	-	-	481,485	1,007,632
Other Revenue	250	2,250	-	-	-	-	36,735	39,235
	<u>1,341,011</u>	<u>3,984,025</u>	<u>151,558</u>	<u>32,365</u>	<u>-</u>	<u>370,051</u>	<u>6,340,412</u>	<u>12,219,422</u>
EXPENSES								
Salaries and Wages	771,001	2,065,819	77	16,011	-	261,350	2,988,439	6,102,697
Employee Benefits	182,046	506,072	37	3,839	-	73,790	845,107	1,610,891
In-Kind Expenditures	108,168	417,794	-	185	-	-	481,485	1,007,632
Medical Expenses	-	-	-	-	-	-	180	180
Consultants and Contractual	8,401	9,240	28,620	6,883	-	-	69,499	122,643
Materials and Supplies	84,001	146,173	73,842	769	-	3,308	433,684	741,777
Travel and Training	1,251	39,827	2,100	975	-	-	38,636	82,789
Repairs and Maintenance	2,407	24,528	-	-	-	-	13,642	40,577
Vehicle Expenses	6,203	48,038	-	496	-	-	39,802	94,539
Rent	15,784	78,341	-	360	-	-	179,612	274,097
Occupancy	42,954	229,889	1,274	-	-	706	375,013	649,836
Insurance	485	1,316	-	50	-	-	2,961	4,812
Postage and Printing	442	4,332	-	-	-	-	9,401	14,175
Telephone	9,598	58,424	-	101	-	-	111,806	179,929
Rentals	5,121	23,307	-	12	-	-	24,024	52,464
Capital Purchases	-	-	31,344	-	-	-	226,752	258,096
Indirect Administration	102,832	297,458	9,791	2,684	-	30,866	469,777	913,408
Other Expenses	317	33,467	4,473	-	-	31	30,592	68,880
	<u>1,341,011</u>	<u>3,984,025</u>	<u>151,558</u>	<u>32,365</u>	<u>-</u>	<u>370,051</u>	<u>6,340,412</u>	<u>12,219,422</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, 2022**

	State Migrant Basic CMIG-1017	Stanislaus Start-Up/ Close-Down CMIG-1017	Stanislaus One-Time COVID Funds CMIG-1017	Stanislaus Specialized Services CMSS-1017	Stanislaus CSPP RHS Layered 2-STCDE-D20-00	CSPP 1st Rd ARP RHS Layered 3-STCDE-D20-02	Fresno COE One-Time QRIS	Subtotal Child Care Programs Page 1
REVENUE								
Grant Income - State	\$ 813,089	\$ 132,509	\$ 44,314	\$ 137,096	\$ 792,621	\$ 50,823	\$ 4,389	\$ 1,974,841
	<u>813,089</u>	<u>132,509</u>	<u>44,314</u>	<u>137,096</u>	<u>792,621</u>	<u>50,823</u>	<u>4,389</u>	<u>1,974,841</u>
EXPENSES								
Salaries and Wages	561,615	84,976	10,500	99,067	572,041	9,340	-	1,337,539
Employee Benefits	162,110	31,858	1,697	24,833	154,468	1,415	-	376,381
Consultants and Contractual	1,199	-	-	6	-	-	-	1,205
Materials and Supplies	7,395	4,622	29,427	1,418	-	37,647	4,023	84,532
Repairs and Maintenance	558	-	-	-	-	-	-	558
Vehicle Expenses	2,025	-	-	-	-	-	-	2,025
Rent	-	-	-	208	-	-	-	208
Occupancy	6,359	-	-	56	-	-	-	6,415
Insurance	115	-	-	-	-	-	-	115
Telephone	3,331	-	-	53	-	-	-	3,384
Rentals	562	-	-	-	-	-	-	562
Indirect Administration	67,820	11,053	2,690	11,435	66,112	2,421	366	161,897
Other Expenses	-	-	-	20	-	-	-	20
	<u>813,089</u>	<u>132,509</u>	<u>44,314</u>	<u>137,096</u>	<u>792,621</u>	<u>50,823</u>	<u>4,389</u>	<u>1,974,841</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 2
FOR THE YEAR ENDED JUNE 30, 2022**

	Resource & Referral Programs							Subtotal Child Care Programs Page 2
	Resource & Referral CRRP-1032	Child Care Initiative Project CCIP-1032	CCIP Expansion ARPA FRGT-21 -CCD-CCIP30	CCDF Health & Safety CHST-1032	Instructional Materials FRGT-21-CCD -GAN-IMS27	PPE Supplies FRGT-21-GAN -CCL-PPE-028	Café Stipend One-Time Funds	
REVENUE								
Grant Income - Federal	\$ 85,182	\$ 26,000	\$ 2,092	\$ 4,702	\$ 93,406	\$ 45,000	\$ -	\$ 256,382
Grant Income - State	175,358	2,503	635	-	-	-	4,800	183,296
Other Revenue	-	5,006	-	-	-	-	-	5,006
	<u>260,540</u>	<u>33,509</u>	<u>2,727</u>	<u>4,702</u>	<u>93,406</u>	<u>45,000</u>	<u>4,800</u>	<u>444,684</u>
EXPENSES								
Salaries and Wages	145,156	17,689	456	-	-	-	-	163,301
Employee Benefits	27,568	3,803	126	-	-	-	-	31,497
Medical Expenses	180	-	-	-	-	-	-	180
Consultants and Contractual	3,387	-	-	-	-	-	-	3,387
Materials and Supplies	18,930	3,450	1,917	540	85,615	41,247	4,571	156,270
Travel and Training	341	5,086	-	-	-	-	-	5,427
Repairs and Maintenance	366	-	-	-	-	-	-	366
Vehicle Expenses	1,760	-	-	-	-	-	-	1,760
Rent	24,260	463	-	-	-	-	-	24,723
Occupancy	5,856	30	-	-	-	-	-	5,886
Insurance	16	-	-	-	-	-	-	16
Postage and Printing	1,632	3	-	-	-	-	-	1,635
Telephone	2,365	188	-	-	-	-	-	2,553
Rentals	1,300	-	-	-	-	-	-	1,300
Indirect Administration	21,732	2,795	228	392	7,791	3,753	229	36,920
Other Expenses	5,691	2	-	3,770	-	-	-	9,463
	<u>260,540</u>	<u>33,509</u>	<u>2,727</u>	<u>4,702</u>	<u>93,406</u>	<u>45,000</u>	<u>4,800</u>	<u>444,684</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 3
FOR THE YEAR ENDED JUNE 30, 2022**

	Alternative Payment Programs										
	Alternative Payment CAPP-0034	Alternative Payment CAPP-1033	Alternative Payment Stage 2 C2AP-1031	Alternative Payment Stage 3 C3AP-1030	Emergency Child Care Bridge Program for Foster Children 11923-21	Emergency Child Care Bridge Program One-Time Provider Stipends	Alternative Payment 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	\$ 473,519	\$ 1,931,653	\$ 464,004	\$ 606,449	\$ -	\$ 22,444	\$ -	\$ 365,966	\$ -	\$ 256,382	\$ 4,120,417
Grant Income - State	255,649	1,134,763	1,074,282	633,451	133,866	-	451,080	-	1,974,841	183,296	5,841,228
Interest Income	-	-	143	86	-	-	-	-	-	-	229
Other Revenue	-	-	-	-	-	-	-	-	-	5,006	5,006
	<u>729,168</u>	<u>3,066,416</u>	<u>1,538,429</u>	<u>1,239,986</u>	<u>133,866</u>	<u>22,444</u>	<u>451,080</u>	<u>365,966</u>	<u>1,974,841</u>	<u>444,684</u>	<u>9,966,880</u>
EXPENSES											
Salaries and Wages	42,781	182,685	96,030	65,411	45,256	-	-	7,650	1,337,539	163,301	1,940,653
Employee Benefits	9,774	42,695	21,593	15,142	12,279	-	-	2,285	376,381	31,497	511,646
Direct Assistance	604,843	2,530,307	1,242,546	1,034,601	72,585	21,375	-	-	-	-	5,506,257
Medical Expenses	-	335	-	-	-	-	-	-	-	180	515
Consultants and Contractual	352	1,777	1,137	462	-	-	-	-	1,205	3,387	8,320
Materials and Supplies	1,434	11,639	9,400	4,302	304	-	429,600	296,402	84,532	156,270	993,883
Travel and Training	141	318	185	88	2,107	-	-	-	-	5,427	8,266
Repairs and Maintenance	-	695	634	216	45	-	-	8,403	558	366	10,917
Vehicle Expenses	29	192	221	1	-	-	-	2,163	2,025	1,760	6,391
Rent	5,673	28,292	26,709	11,645	-	-	-	-	208	24,723	97,250
Occupancy	1,652	4,946	5,029	2,173	-	-	-	-	6,415	5,886	26,101
Insurance	-	-	-	-	-	-	-	-	115	16	131
Postage and Printing	843	2,354	2,857	967	11	-	-	-	-	1,635	8,667
Telephone	239	1,072	1,199	517	1,175	-	-	-	3,384	2,553	10,139
Rentals	354	2,323	2,129	795	92	-	-	18,600	562	1,300	26,155
Indirect Administration	60,998	255,769	128,308	103,427	-	1,069	21,480	30,388	161,897	36,920	800,256
Other Expenses	55	1,017	452	239	12	-	-	75	20	9,463	11,333
	<u>729,168</u>	<u>3,066,416</u>	<u>1,538,429</u>	<u>1,239,986</u>	<u>133,866</u>	<u>22,444</u>	<u>451,080</u>	<u>365,966</u>	<u>1,974,841</u>	<u>444,684</u>	<u>9,966,880</u>
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2022**

	Dept. of Housing & Urban Develop. Shunammite Place CA0772L9T14191 CA0772L9T142012		FEMA CARES	FEMA CARES	CDBG CARES City of Madera Phase 1	CDBG CARES City of Madera Phase 2	CDBG Housing Stabilization City of Madera	Rental Assistance Outreach Madera Co. & CA LISC	Subtotal Emerg. Food & Shelter Page 1
	7/1/21 - 10/31/21	11/1/21 - 6/30/22	FEMA	CARES	Phase 1	Phase 2	City of Madera	Madera Co. & CA LISC	Page 1
REVENUE									
Grant Income - Federal	\$ 218,169	\$ 300,817	\$ 1,224	\$ 8,915	\$ 5,235	\$ 22,659	\$ 1,706	\$ 52,808	\$ 611,533
In-kind Contributions	-	6,883	-	-	-	-	-	-	6,883
Rental Income	18,423	28,234	-	-	-	-	-	-	46,657
	<u>236,592</u>	<u>335,934</u>	<u>1,224</u>	<u>8,915</u>	<u>5,235</u>	<u>22,659</u>	<u>1,706</u>	<u>52,808</u>	<u>665,073</u>
EXPENSES									
Salaries and Wages	54,403	97,965	898	328	2,028	2,733	757	33,149	192,261
Employee Benefits	15,247	31,973	175	48	502	694	196	9,939	58,774
In-Kind Expenditures	-	6,883	-	-	-	-	-	-	6,883
Direct Assistance	1,311	2,341	-	8,391	2,159	16,846	-	-	31,048
Consultants and Contractual	4,661	7,739	-	-	-	-	-	-	12,400
Materials and Supplies	41,602	23,076	-	-	-	142	481	2,243	67,544
Travel and Training	274	339	-	-	-	-	44	-	657
Repairs and Maintenance	294	1,544	-	-	-	-	-	24	1,862
Vehicle Expenses	-	2,425	-	-	-	-	-	-	2,425
Rent	60,229	121,222	22	20	75	207	67	910	182,752
Occupancy	13,215	17,861	5	4	12	37	13	154	31,301
Insurance	5	11	-	-	-	-	-	-	16
Postage and Printing	57	19	1	-	-	20	-	40	137
Telephone	1,696	4,149	-	-	22	67	6	210	6,150
Rentals	252	481	-	1	-	3	-	1,701	2,438
Capital Purchases	28,784	-	-	-	-	-	-	-	28,784
Indirect Administration	13,859	16,114	-	-	437	1,890	142	4,400	36,842
Other Expenses	703	1,792	123	123	-	20	-	38	2,799
	<u>236,592</u>	<u>335,934</u>	<u>1,224</u>	<u>8,915</u>	<u>5,235</u>	<u>22,659</u>	<u>1,706</u>	<u>52,808</u>	<u>665,073</u>
CHANGE IN NET ASSETS	<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 2
FOR THE YEAR ENDED JUNE 30, 2022**

	Homeless Outreach AB109 Madera County	Homeless Housing Assistance & Prevention (HHAP) Madera County 11681-20	Homeless Housing Assistance & Prevention (HHAP) Round 2 12108-22	Madera Co. Behavioral Health Programs	PATH Services Behavioral Health Madera County 11770-20	CARES Act Relief Fund Madera County 11735-20	Emergency Solutions Grants Fresno County	Subtotal Emerg. Food & Shelter Page 2
REVENUE								
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ 39,136	\$ 165,931	\$ 626,741	\$ 831,808
Grant Income - State	230,500	61,088	11,313	26,736	-	-	-	329,637
Rental Income	-	-	-	-	-	-	2,305	2,305
Other Revenue	500	-	-	-	-	-	-	500
	<u>231,000</u>	<u>61,088</u>	<u>11,313</u>	<u>26,736</u>	<u>39,136</u>	<u>165,931</u>	<u>629,046</u>	<u>1,164,250</u>
EXPENSES								
Salaries and Wages	102,186	5,472	-	3,308	28,164	12,582	76,569	228,281
Employee Benefits	28,327	1,322	-	963	7,708	1,744	18,640	58,704
Direct Assistance	6,890	47,899	10,369	-	-	135,412	455,023	655,593
Medical Expenses	600	-	-	-	-	-	-	600
Consultants and Contractual	-	-	-	2,085	-	-	16,157	18,242
Materials and Supplies	38,179	605	-	9,330	-	1,129	372	49,615
Travel and Training	4,592	-	-	218	-	-	558	5,368
Repairs and Maintenance	1,945	-	-	3	-	-	7	1,955
Vehicle Expenses	2,437	-	-	-	-	-	18	2,455
Rent	12,050	301	-	191	-	954	6,581	20,077
Occupancy	3,360	53	-	8,119	-	156	1,035	12,723
Postage and Printing	315	2	-	170	-	31	-	518
Telephone	2,926	89	-	17	-	83	1,422	4,537
Rentals	6,720	239	-	100	-	-	195	7,254
Capital Purchases	379	-	-	-	-	-	-	379
Indirect Administration	19,268	5,095	944	2,230	3,264	13,840	52,469	97,110
Other Expenses	826	11	-	2	-	-	-	839
	<u>231,000</u>	<u>61,088</u>	<u>11,313</u>	<u>26,736</u>	<u>39,136</u>	<u>165,931</u>	<u>629,046</u>	<u>1,164,250</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
EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 3
FOR THE YEAR ENDED JUNE 30, 2022**

	Kaiser Housing for Health Program 131387	Kaiser Individualized Economic Stability 113055	CA Drinking Water Assistance SWRCB	Other Housing Foundation Programs	Subtotal Emerg. Food & Shelter Page 1	Subtotal Emerg. Food and Shelter Page 2	Total All Emerg. Food and Shelter Funds
REVENUE							
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ 611,533	\$ 831,808	\$ 1,443,341
Grant Income - State	-	-	4,989	-	-	329,637	334,626
Grant Income - Local Govt.	25,000	21,755	-	-	-	-	46,755
In-kind Contributions	-	-	-	-	6,883	-	6,883
Donations	-	-	-	82,313	-	-	82,313
Rental Income	-	-	-	-	46,657	2,305	48,962
Other Revenue	-	-	-	-	-	500	500
	<u>25,000</u>	<u>21,755</u>	<u>4,989</u>	<u>82,313</u>	<u>665,073</u>	<u>1,164,250</u>	<u>1,963,380</u>
EXPENSES							
Salaries and Wages	-	185	701	-	192,261	228,281	421,428
Employee Benefits	-	24	173	-	58,774	58,704	117,675
In-Kind Expenditures	-	-	-	-	6,883	-	6,883
Direct Assistance	22,652	19,371	3,892	59,853	31,048	655,593	792,409
Medical Expenses	-	-	-	-	-	600	600
Consultants and Contractual	-	-	-	-	12,400	18,242	30,642
Materials and Supplies	68	191	5	7,684	67,544	49,615	125,107
Travel and Training	43	-	-	47	657	5,368	6,115
Repairs and Maintenance	-	-	-	-	1,862	1,955	3,817
Vehicle Expenses	81	47	-	-	2,425	2,455	5,008
Rent	-	11	27	-	182,752	20,077	202,867
Occupancy	-	2	6	-	31,301	12,723	44,032
Insurance	-	-	-	-	16	-	16
Postage and Printing	-	-	56	-	137	518	711
Telephone	-	3	8	-	6,150	4,537	10,698
Rentals	-	-	24	-	2,438	7,254	9,716
Capital Purchases	-	-	-	-	28,784	379	29,163
Indirect Administration	2,085	1,815	91	5,371	36,842	97,110	143,314
Other Expenses	71	106	6	-	2,799	839	3,821
	<u>25,000</u>	<u>21,755</u>	<u>4,989</u>	<u>72,955</u>	<u>665,073</u>	<u>1,164,250</u>	<u>1,954,022</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,358</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
ENERGY PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

Department of Community Services and Development

	LIHEAP 20B-2019	LIHEAP 21B-5019	LIHEAP 22B-4019	LIHEAP CARES 20U-2568	LIHEAP ARPA 21V-5568	Solar DAP PV Installation Fresno EOC	Community Based Outreach Program PG&E	Total
REVENUE								
Grant Income - Federal	\$ 66,092	\$ 496,855	\$ 31,675	\$ 2,887	\$ 332,355	\$ 6,737	\$ -	\$ 936,601
Grant & Contract Income - Other	-	-	-	-	-	-	4,883	4,883
	<u>66,092</u>	<u>496,855</u>	<u>31,675</u>	<u>2,887</u>	<u>332,355</u>	<u>6,737</u>	<u>4,883</u>	<u>941,484</u>
EXPENSES								
Salaries and Wages	-	75,313	13,352	-	141,567	-	266	230,498
Employee Benefits	-	18,916	1,736	-	33,574	-	69	54,295
Direct Assistance	-	20,289	3,029	565	30,679	-	-	54,562
Medical Expenses	-	-	-	-	105	-	-	105
Consultants and Contractual	66,069	349,395	7,803	-	22,854	6,449	-	452,570
Materials and Supplies	21	8,630	3,277	757	24,003	-	4,542	41,230
Travel and Training	-	18	35	-	7	-	-	60
Repairs and Maintenance	-	210	-	-	864	-	-	1,074
Vehicle Expenses	-	-	-	-	776	-	-	776
Rent	-	5,205	1,037	1,226	9,353	-	5	16,826
Occupancy	-	1,960	172	-	2,760	-	1	4,893
Postage and Printing	-	1,539	87	-	3,340	-	-	4,966
Telephone	-	792	85	145	944	-	-	1,966
Rentals	-	2,343	154	-	6,324	-	-	8,821
Capital Purchases	-	-	-	-	32,268	-	-	32,268
Indirect Administration	2	11,944	908	194	22,552	288	-	35,888
Other Expenses	-	301	-	-	385	-	-	686
	<u>66,092</u>	<u>496,855</u>	<u>31,675</u>	<u>2,887</u>	<u>332,355</u>	<u>6,737</u>	<u>4,883</u>	<u>941,484</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
SENIOR PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022**

	County of Madera		Total
	Senior Meals	Senior Meals	
	20-1455	CARES Act 11985-21	
REVENUE			
Grant Income - Federal	\$ -	\$ 210,728	\$ 210,728
Grant Income - Local Govt.	23,979	-	23,979
	<u>23,979</u>	<u>210,728</u>	<u>234,707</u>
EXPENSES			
Salaries and Wages	-	4,608	4,608
Employee Benefits	1	783	784
Consultants and Contractual	-	202,237	202,237
Materials and Supplies	135	17	152
Travel and Training	-	50	50
Repairs and Maintenance	-	69	69
Rent	19,299	-	19,299
Occupancy	243	-	243
Postage and Printing	81	-	81
Telephone	2,185	-	2,185
Rentals	19	171	190
Indirect Administration	2,000	2,793	4,793
Other Expenses	16	-	16
	<u>23,979</u>	<u>210,728</u>	<u>234,707</u>
CHANGE IN NET ASSETS	<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, 2022**

	Community Services Programs	City of Madera CDBG	Volunteer Income Tax Assistance & CA EITC Outreach	Subtotal Other Programs Page 1
REVENUE				
Grant Income - Federal	\$ -	\$ 20,000	\$ -	\$ 20,000
Grant & Contract Income - Other	-	-	4,707	4,707
Other Revenue	453	-	-	453
	<u>453</u>	<u>20,000</u>	<u>4,707</u>	<u>25,160</u>
EXPENSES				
Salaries and Wages	2	12,671	-	12,673
Employee Benefits	-	2,912	-	2,912
Consultants and Contractual	-	-	4,000	4,000
Materials and Supplies	75	2,058	308	2,441
Travel and Training	-	42	-	42
Vehicle Expenses	-	34	-	34
Rent	-	401	-	401
Occupancy	-	77	-	77
Postage and Printing	12	10	-	22
Telephone	-	104	-	104
Rentals	1	20	6	27
Indirect Administration	-	1,668	393	2,061
Other Expenses	-	3	-	3
	<u>90</u>	<u>20,000</u>	<u>4,707</u>	<u>24,797</u>
CHANGE IN NET ASSETS	<u>\$ 363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
OTHER PROGRAMS – PAGE 2
FOR THE YEAR ENDED JUNE 30, 2022**

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy & Outreach	Cal-OES Comprehensive Domestic Violence Serv	Cal-OES Transitional Housing	Other Programs	Subtotal Other Programs Page 2
REVENUE							
Grant Income - Federal	\$ 180,653	\$ 208,477	\$ 148,769	\$ 180,199	\$ 131,330	\$ -	\$ 849,428
Grant Income - State	150,345	132,831	6,094	336,494	5,813	-	631,577
Grant Income - Local Govt.	-	-	-	-	-	44,901	44,901
In-Kind Contributions	7,400	7,438	3,018	32,429	3,018	-	53,303
Donations	-	-	-	-	-	9,694	9,694
	<u>338,398</u>	<u>348,746</u>	<u>157,881</u>	<u>549,122</u>	<u>140,161</u>	<u>54,595</u>	<u>1,588,903</u>
EXPENSES							
Salaries and Wages	190,608	201,801	93,109	312,531	70,755	1,145	869,949
Employee Benefits	42,126	48,943	23,306	73,978	21,350	189	209,892
In-Kind Expenditures	7,400	7,438	3,018	32,429	3,018	-	53,303
Direct Assistance	1,181	83	-	702	8,962	-	10,928
Consultants and Contractual	2,950	2,013	869	3,098	86	-	9,016
Materials and Supplies	35,419	7,342	8,173	11,610	1,306	4,397	68,247
Travel and Training	502	3,367	800	453	-	-	5,122
Repairs and Maintenance	21	9	12	29	-	-	71
Vehicle Expenses	1,055	12,059	2,608	7,514	635	699	24,570
Rent	13,263	18,698	3,908	14,027	20,035	-	69,931
Occupancy	5,732	8,490	1,301	29,536	671	-	45,730
Insurance	645	698	310	924	242	-	2,819
Postage and Printing	256	921	259	241	11	-	1,688
Telephone	4,688	6,199	5,030	13,758	30	-	29,705
Rentals	2,267	1,029	1,206	1,913	95	-	6,510
Indirect Administration	27,608	28,468	12,917	43,097	11,439	377	123,906
Other Expenses	2,677	1,188	1,055	3,282	1,526	1,201	10,929
	<u>338,398</u>	<u>348,746</u>	<u>157,881</u>	<u>549,122</u>	<u>140,161</u>	<u>8,008</u>	<u>1,542,316</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,587</u>	<u>\$ 46,587</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
OTHER PROGRAMS – PAGE 3
FOR THE YEAR ENDED JUNE 30, 2022**

	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	\$ -	\$ -	\$ -	\$ 20,000	\$ 849,428	\$ 869,428
Grant Income - State	3,920	-	-	-	631,577	635,497
Grant Income - Local Govt.	-	188,467	-	-	44,901	233,368
Grant & Contract Income - Other	-	-	-	4,707	-	4,707
In-Kind Contributions	-	-	-	-	53,303	53,303
Donations	-	-	-	-	9,694	9,694
Other Revenue	-	-	-	453	-	453
	<u>3,920</u>	<u>188,467</u>	<u>-</u>	<u>25,160</u>	<u>1,588,903</u>	<u>1,806,450</u>
EXPENSES						
Salaries and Wages	-	100,063	-	12,673	869,949	982,685
Employee Benefits	-	28,541	-	2,912	209,892	241,345
In-Kind Expenditures	-	-	-	-	53,303	53,303
Direct Assistance	3,533	-	-	-	10,928	14,461
Medical Expenses	-	475	-	-	-	475
Consultants and Contractual	-	3,540	-	4,000	9,016	16,556
Materials and Supplies	-	8,989	478	2,441	68,247	80,155
Travel and Training	-	2,590	-	42	5,122	7,754
Repairs and Maintenance	-	831	-	-	71	902
Vehicle Expenses	-	-	-	34	24,570	24,604
Rent	-	15,599	-	401	69,931	85,931
Occupancy	-	2,613	-	77	45,730	48,420
Insurance	-	-	-	-	2,819	2,819
Postage and Printing	-	284	-	22	1,688	1,994
Telephone	-	7,087	-	104	29,705	36,896
Rentals	-	1,771	-	27	6,510	8,308
Indirect Administration	327	15,721	-	2,061	123,906	142,015
Other Expenses	60	363	-	3	10,929	11,355
	<u>3,920</u>	<u>188,467</u>	<u>478</u>	<u>24,797</u>	<u>1,542,316</u>	<u>1,759,978</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (478)</u>	<u>\$ 363</u>	<u>\$ 46,587</u>	<u>\$ 46,472</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	<u>9,085</u>	<u>-</u>	<u>-</u>	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>	<u>-</u>
EXPENSES							
Weatherization Program Support Costs							
Intake	-	-	-	-	-	-	-
Outreach	-	-	-	-	-	-	-
Training and Technical Assistance	-	-	-	-	-	-	-
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
Total Weatherization Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Weatherization Program Activities and Program Costs	<u>9,085</u>	<u>-</u>	<u>-</u>	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>	<u>-</u>
Total Weatherization Program Activities and Program Costs	<u>9,085</u>	<u>-</u>	<u>-</u>	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>	<u>-</u>
TOTAL EXPENSES	<u>9,085</u>	<u>-</u>	<u>-</u>	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>	<u>-</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
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ECIP / ASSURANCE 16 / HEAP
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	Actual			20D-1019		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	Total Audited Costs	Reported Costs	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	-
EXPENSES							
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 & Cooling Services (EHCS)	-	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)							
Wood, Propane and Oil (ECIP & 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						Budget vs. Actual Variance
	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	
REVENUE							
Grants Income Federal	\$ 122,978	\$ 209,672	\$ 62,528	\$ 395,178	\$ 395,178	\$ 395,178	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	122,978	209,672	62,528	395,178	395,178	395,178	-
EXPENSES							
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	5,832	19,274	19,274	19,759	485
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
Total Weatherization Program Costs	29,444	35,371	5,832	70,647	70,647	71,132	485
Weatherization Program Activities and Program Costs	93,534	174,301	56,696	324,531	324,531	324,046	(485)
Total Weatherization Program Activities and Program Costs	93,534	174,301	56,696	324,531	324,531	324,046	(485)
TOTAL EXPENSES	122,978	209,672	62,528	395,178	395,178	395,178	-
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						Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported Costs	Budget 10/1/2019 Through 3/31/2022	
	10/1/2019 Through 6/30/2020	7/1/2020 Through 6/30/2021	7/1/2021 Through 3/31/2022				
REVENUE							
Grants Income Federal	\$ 214,856	\$ 140,701	\$ 3,564	\$ 359,121	\$ 359,121	\$ 359,121	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	214,856	140,701	3,564	359,121	359,121	359,121	-
EXPENSES							
Assurance 16 Costs							
Assurance 16 Activities	47,606	32,011	-	79,617	79,617	79,617	-
Administrative Costs							
Administrative Costs	45,065	30,988	3,564	79,617	79,617	79,617	-
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	45,065	30,988	3,564	79,617	79,617	79,617	-
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	1,869	-	-	1,869	1,869	3,337	1,468
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)	74,746	50,862	-	125,608	125,608	127,076	1,468
Program Services Costs							
ECIP Emergency Heating & 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 & 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	214,856	140,701	3,564	359,121	359,121	359,121	-
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 OCTOBER 31, 2022**

	Actual			21B-5019		Budget	Budget vs. Actual Variance
	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	7/1/2022 Through 10/31/2022	Total Audited Costs	Reported Costs	11/1/2020 Through 10/31/2022	
REVENUE							
Grants Income Federal	\$ 34,668	\$ 308,674	\$ -	\$ 343,342	\$ 343,342	\$ 358,841	\$ 15,499
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	34,668	308,674	-	343,342	343,342	358,841	15,499
EXPENSES							
Weatherization Program Support Costs							
Intake	16,284	12,423	-	28,707	28,707	28,707	-
Outreach	9,408	8,534	-	17,942	17,942	17,942	-
Training and Technical Assistance	-	17,942	-	17,942	17,942	17,942	-
Training and Technical Assistance - Solar Hot Water Heating	-	-	-	-	-	-	-
Total Weatherization Program Costs	25,692	38,899	-	64,591	64,591	64,591	-
Weatherization Program Activities and Program Costs	8,976	269,775	-	278,751	278,751	294,250	15,499
Total Weatherization Program Activities and Program Costs	8,976	269,775	-	278,751	278,751	294,250	15,499
TOTAL EXPENSES	34,668	308,674	-	343,342	343,342	358,841	15,499
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 OCTOBER 31, 2022**

	21B-5019						
	Actual			Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	11/1/2020 Through 6/30/2021	7/1/2021 Through 6/30/2022	7/1/2022 Through 10/31/2022			11/1/2020 Through 10/31/2022	
REVENUE							
Grants Income Federal	\$ 136,832	\$ 188,181	\$ -	\$ 325,013	\$ 325,013	\$ 326,059	\$ 1,046
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	136,832	188,181	-	325,013	325,013	326,059	1,046
EXPENSE							
Assurance 16 Costs							
Assurance 16 Activities	21,780	43,815	-	65,595	65,595	72,216	6,621
Administrative Costs							
Administrative Costs	25,424	46,577	-	72,001	72,001	72,216	215
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	25,424	46,577	-	72,001	72,001	72,216	215
Program Support Costs (ECIP and HEAP)							
Intake	33,895	35,296	-	69,191	69,191	69,191	-
Outreach	20,122	23,122	-	43,244	43,244	43,244	-
Training and Technical Assistance	-	439	-	439	439	2,808	2,369
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	58,857	-	112,874	112,874	115,243	2,369
Program Services Costs							
ECIP Emergency Heating & Cooling Services (EHCS)	-	22,861	-	22,861	22,861	16,000	(6,861)
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	8,386	-	-	8,386	8,386	8,000	(386)
General Operating Costs	27,225	16,071	-	43,296	43,296	42,384	(912)
Total Program Services Costs	35,611	38,932	-	74,543	74,543	66,384	(8,159)
Business Continuation Plan Costs	-	-	-	-	-	-	-
TOTAL EXPENSES	136,832	188,181	-	325,013	325,013	326,059	1,046
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, 2021 THROUGH DECEMBER 31, 2023**

	22B-4019				Reported Costs	Budget 11/1/2021 Through 12/31/2023	Budget vs. Actual Variance
	Actual			Total Audited Costs			
	11/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023				
REVENUE							
Grants Income Federal	\$ 9,957	\$ -	\$ -	\$ 9,957	\$ 9,957	\$ 336,247	\$ 326,290
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	9,957	-	-	9,957	9,957	336,247	326,290
EXPENSES							
Weatherization Program Support Costs							
Intake	1,740	-	-	1,740	1,740	20,200	18,460
Outreach	1,532	-	-	1,532	1,532	14,812	13,280
Training and Technical Assistance	267	-	-	267	267	17,312	17,045
Total Weatherization Program Costs	3,539	-	-	3,539	3,539	52,324	48,785
Weatherization Program Activities and Program Costs	6,418	-	-	6,418	6,418	283,923	277,505
Total Weatherization Program Activities and Program Costs	6,418	-	-	6,418	6,418	283,923	277,505
TOTAL EXPENSES	9,957	-	-	9,957	9,957	336,247	326,290
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, 2021 THROUGH DECEMBER 31, 2023**

	22B-4019						
	Actual				Reported Costs	Budget	Budget vs. Actual Variance
	11/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs		11/1/2021 Through 12/31/2023	
REVENUE							
Grants Income Federal	\$ 21,718	\$ -	\$ -	\$ 21,718	\$ 21,718	\$ 288,422	\$ 266,704
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	21,718	-	-	21,718	21,718	288,422	266,704
EXPENSES							
Assurance 16 Costs							
Assurance 16 Activities	2,603	-	-	2,603	2,603	72,024	69,421
Administrative Costs							
Administrative Costs	5,371	-	-	5,371	5,371	77,024	71,653
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	5,371	-	-	5,371	5,371	77,024	71,653
Program Support Costs (ECIP and HEAP)							
Intake	3,485	-	-	3,485	3,485	64,691	61,206
Outreach	2,994	-	-	2,994	2,994	38,723	35,729
Training and Technical Assistance	35	-	-	35	35	16,632	16,597
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)	6,514	-	-	6,514	6,514	120,046	113,532
Program Services Costs							
ECIP Emergency Heating & Cooling Services (EHCS)	1,117	-	-	1,117	1,117	-	(1,117)
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	3,029	-	-	3,029	3,029	-	(3,029)
General Operating Costs	3,084	-	-	3,084	3,084	19,328	16,244
Total Program Services Costs	7,230	-	-	7,230	7,230	19,328	12,098
Business Continuation Plan Costs	-	-	-	-	-	-	-
TOTAL EXPENSES	21,718	-	-	21,718	21,718	288,422	266,704
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	\$ 2,887	\$ 130,591	\$ 130,591	\$ 130,591	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	127,704	2,887	130,591	130,591	130,591	-
EXPENSES						
Assurance 16 Costs						
Assurance 16 Activities	19,943	-	19,943	19,943	19,943	-
Administrative Costs						
Administrative Costs	16,479	202	16,681	16,681	16,681	-
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Administrative Costs	16,479	202	16,681	16,681	16,681	-
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 & Cooling Services (EHCS)	29,328	565	29,893	29,893	30,000	107
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	6,203	-	6,203	6,203	6,000	(203)
General Operating Costs	10,135	2,120	12,255	12,255	10,338	(1,917)
Total Program Services Costs	45,666	2,685	48,351	48,351	46,338	(2,013)
Business Continuation Plan Costs	6,249	-	6,249	6,249	8,262	2,013
TOTAL EXPENSES	127,704	2,887	130,591	130,591	130,591	-
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 AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023**

	21V-5568					Budget 8/1/2021 Through 9/30/2023	Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported Costs		
	8/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 9/30/2023				
REVENUE							
Grants Income Federal	\$ 332,355	\$ -	\$ -	\$ 332,355	\$ 332,355	\$ 502,504	\$ 170,149
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	332,355	-	-	332,355	332,355	502,504	170,149
EXPENSES							
Assurance 16 Costs							
Assurance 16 Activities	39,370	-	-	39,370	39,370	70,587	31,217
Administrative Costs							
Administrative Costs	40,349	-	-	40,349	40,349	55,262	14,913
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Total Administrative Costs	40,349	-	-	40,349	40,349	55,262	14,913
Program Costs (ECIP and HEAP)							
Intake	87,054	-	-	87,054	87,054	92,941	5,887
Outreach	55,777	-	-	55,777	55,777	58,826	3,049
Training and Technical Assistance	422	-	-	422	422	22,543	22,121
Automation Supplemental	-	-	-	-	-	-	-
Total Program Costs (ECIP and HEAP)	143,253	-	-	143,253	143,253	174,310	31,057
Direct Services Costs							
ECIP EHCS	10,934	-	-	10,934	10,934	99,000	88,066
Wood, Propane and Oil (ECIP & HEAP WPO)	30,679	-	-	30,679	30,679	45,000	14,321
Total Direct Services Costs	41,613	-	-	41,613	41,613	144,000	102,387
Program Costs and Other Program Costs							
Major Vehicle and Equipment (More than \$10,000)	32,268	-	-	32,268	32,268	-	(32,268)
Minor Vehicle and Equipment (Less than \$10,000)	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
General Operating Costs	-	-	-	-	-	-	-
Other Program Costs	35,502	-	-	35,502	35,502	58,345	22,843
Total Program Services Costs	67,770	-	-	67,770	67,770	58,345	(9,425)
TOTAL EXPENSES	332,355	-	-	332,355	332,355	502,504	170,149
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, 2021 THROUGH MAY 31, 2022**

	21F-4023					
	Actual			Reported Costs	Budget	
	1/1/2021 Through 6/30/2021	7/1/2021 Through 5/31/2022	Total Audited Costs		1/1/2021 Through 5/31/2022	Budget vs. Actual Variance
REVENUE						
Grants Income Federal	\$ 178,949	\$ 110,696	\$ 289,645	\$ 289,645	\$ 289,645	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	178,949	110,696	289,645	289,645	289,645	-
EXPENSES						
Administrative Costs						
Salaries and Wages	81,012	24,684	105,696	105,697	106,047	351
Employee Benefits	34,810	11,973	46,783	46,784	46,777	(6)
Operating Expenses	1,050	128	1,178	1,178	1,178	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	116,872	36,785	153,657	153,659	154,002	345
Program Costs						
Salaries and Wages	25,212	34,471	59,683	59,682	59,482	(201)
Employee Benefits	7,733	8,565	16,298	16,299	16,256	(42)
Operating Expenses	19,937	23,528	43,465	43,463	43,363	(102)
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	9,195	3,698	12,893	12,893	12,893	-
Other Costs	-	3,649	3,649	3,649	3,649	-
Subtotal Program Costs	62,077	73,911	135,988	135,986	135,643	(345)
TOTAL EXPENSES	178,949	110,696	289,645	289,645	289,645	-
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, 2022 THROUGH MAY 31, 2023

	22F-5023 CAA					
	Actual			Reported Costs	Budget	
	1/1/2022 Through 6/30/2022	7/1/2022 Through 5/31/2023	Total Audited Costs		1/1/2022 Through 5/31/2023	Budget vs. Actual Variance
REVENUE						
Grants Income Federal	\$ 93,312	\$ -	\$ 93,312	\$ 106,312	\$ 293,479	\$ 200,167
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	93,312	-	93,312	106,312	293,479	200,167
EXPENSES						
Administrative Costs						
Salaries and Wages	7,404	-	7,404	17,855	35,032	27,628
Employee Benefits	3,548	-	3,548	6,102	16,920	13,372
Operating Expenses	71	-	71	71	1,000	929
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	11,023	-	11,023	24,028	52,952	41,929
Program Costs						
Salaries and Wages	37,005	-	37,005	37,005	124,621	87,616
Employee Benefits	12,657	-	12,657	12,653	35,037	22,380
Operating Expenses	30,171	-	30,171	30,674	73,869	43,698
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	2,456	-	2,456	1,952	7,000	4,544
Other Costs	-	-	-	-	-	-
Subtotal Program Costs	82,289	-	82,289	82,284	240,527	158,238
TOTAL EXPENSES	93,312	-	93,312	106,312	293,479	200,167
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 JUNE 15, 2022 THROUGH MAY 31, 2023**

	22F-5023 Discretionary					
	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	6/15/2022 Through 6/30/2022	7/1/2022 Through 5/31/2023			6/15/2022 Through 5/31/2023	
REVENUE						
Grants Income Federal	\$ -	\$ -	\$ -	\$ -	\$ 31,000	\$ 31,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	31,000	31,000
EXPENSES						
Administrative Costs						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Administrative Costs	-	-	-	-	-	-
Program Costs						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	31,000	31,000
Subtotal Program Costs	-	-	-	-	31,000	31,000
TOTAL EXPENSES	-	-	-	-	31,000	31,000
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 - DISCRETIONARY
FOR THE PERIOD JUNE 1, 2021 THROUGH MAY 31, 2022**

	21F-4424 Discretionary					
	Actual		Total Audited Costs	Reported Costs	Budget	Budget vs. Actual Variance
	6/1/2021 Through 6/30/2021	7/1/2021 Through 5/31/2022			6/1/2021 Through 5/31/2022	
REVENUE						
Grants Income Federal	\$ -	\$ 28,250	\$ 28,250	\$ 28,250	\$ 28,250	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	-	28,250	28,250	28,250	28,250	-
EXPENSES						
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	-	7,934	7,934	7,934	7,934	-
Employee Benefits	-	1,515	1,515	1,515	1,515	-
Operating Expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	18,801	18,801	18,801	18,801	-
Subtotal Program Costs	-	28,250	28,250	28,250	28,250	-
TOTAL EXPENSES	-	28,250	28,250	28,250	28,250	-
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					Budget 3/27/2020 Through 5/31/2022	Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported 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	\$ 441	\$ 201,191	\$ 188,536	\$ 390,168	\$ 390,168	\$ 390,168	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	441	201,191	188,536	390,168	390,168	390,168	-
EXPENSES							
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	112,615	261,637	261,637	259,388	(2,249)
Employee Benefits	103	34,376	27,853	62,332	62,334	61,324	(1,008)
Operating Expenses	-	17,131	28,903	46,034	46,032	49,291	3,257
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	19,165	19,165	19,165	19,165	-
Subtotal Program Costs	441	200,191	188,536	389,168	389,168	389,168	-
TOTAL EXPENSES	441	201,191	188,536	390,168	390,168	390,168	-
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					Budget 3/27/2020 Through 5/31/2022	Budget vs. Actual Variance
	Actual			Total Audited Costs	Reported 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	\$ 10,337	\$ 40,370	\$ 40,370	\$ 40,370	\$ -
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	-	30,033	10,337	40,370	40,370	40,370	-
EXPENSES							
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	9,821	31,729	31,729	31,731	2
Employee Benefits	-	6,890	264	7,154	7,154	7,155	1
Operating Expenses	-	1,235	252	1,487	1,487	1,484	(3)
Equipment	-	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Program Costs	-	30,033	10,337	40,370	40,370	40,370	-
TOTAL EXPENSES	-	30,033	10,337	40,370	40,370	40,370	-
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, 2020 THROUGH JUNE 30, 2022**

	<u>Rape/Sexual Assault</u> RC20 34 1245			Reported Expenses 10/1/2020 Through 9/30/2021	Total Budget 10/1/2020 Through 9/30/2021	<u>Rape/Sexual Assault</u> RC21 35 1245	
	Audited Costs 10/1/2020 Through 6/30/2021	Audited Costs 7/1/2021 Through 9/30/2021	Total Audited Costs			Audited Costs 10/1/2021 Through 6/30/2022	Total Budget 10/1/2021 Through 9/30/2022
<u>REVENUE</u>							
Grants Income Federal	\$ 208,267	\$ 107,390	\$ 315,657	\$ 315,657	\$ 315,657	\$ 73,263	\$ 284,948
Grants Income State	15,620	-	15,620	15,620	15,620	150,345	150,345
In-Kind Contributions	11,138	1,626	12,764	12,764	-	5,774	-
TOTAL REVENUE	235,025	109,016	344,041	344,041	331,277	229,382	435,293
<u>EXPENSES</u>							
<u>Personnel Services</u>							
Personnel Services	175,523	61,013	236,536	236,536	267,288	171,721	237,019
Salaries In-Kind	10,435	1,626	12,061	12,061	-	5,415	-
Total Personal Services	185,958	62,639	248,597	248,597	267,288	177,136	237,019
<u>Operating Expenses</u>							
Operating Expenses	48,364	46,377	94,741	94,741	63,989	51,887	198,274
In-Kind Expenses	703	-	703	703	-	359	-
Total Operating Expenses	49,067	46,377	95,444	95,444	63,989	52,246	198,274
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSES	235,025	109,016	344,041	344,041	331,277	229,382	435,293
<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, 2020 THROUGH JUNE 30, 2022**

	<u>Comprehensive Shelter</u> DV20 12 1245				<u>Comprehensive Shelter</u> DV22 14 1245			
	Audited Costs 10/1/2020 Through 6/30/2021	Audited Costs 7/1/2021 Through 6/30/2022	Audited Costs 7/1/2022 Through 9/30/2022	Total Audited Costs	Reported Expenses 10/1/2020 Through 6/30/2022	Total Budget 10/1/2020 Through 9/30/2022	Audited Costs 10/1/2022 Through 6/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<u>REVENUE</u>								
Grants Income Federal	\$ 294,829	\$ 180,199	\$ -	\$ 475,028	\$ 475,028	\$ 647,857	\$ -	\$ 335,607
Grants Income State	155,823	336,494	-	492,317	492,317	492,317	-	201,980
In-Kind Contributions	21,284	32,429	-	53,713	53,713	-	-	-
TOTAL REVENUE	471,936	549,122	-	1,021,058	1,021,058	1,140,174	-	537,587
<u>EXPENSES</u>								
<u>Personnel Services</u>								
Personnel Services	339,770	386,509	-	726,279	726,279	806,800	-	387,406
Salaries In-Kind	-	27,624	-	27,624	27,624	-	-	-
Total Personal Services	339,770	414,133	-	753,903	753,903	806,800	-	387,406
<u>Operating Expenses</u>								
Operating Expenses	110,882	130,184	-	241,066	241,066	281,943	-	150,181
In-Kind Expenses	21,284	4,805	-	26,089	26,089	-	-	-
Total Operating Expenses	132,166	134,989	-	267,155	267,155	281,943	-	150,181
<u>Equipment</u>								
Capital Purchases	-	-	-	-	-	51,431	-	-
Total Equipment	-	-	-	-	-	51,431	-	-
TOTAL EXPENSES	471,936	549,122	-	1,021,058	1,021,058	1,140,174	-	537,587
<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, 2021 THROUGH JUNE 30, 2022**

	<u>Transitional Housing Program</u> XH20 03 1245			<u>Transitional Housing Program</u> XH21 04 1245			
	Audited Costs 1/1/2021 Through 6/30/2021	Audited Costs 7/1/2021 Through 12/31/2021	Total Audited Costs	Reported Expenses 1/1/2021 Through 12/31/2021	Total Budget 1/1/2021 Through 12/31/2021	Audited Costs 1/1/2022 Through 6/30/2022	Total Budget 1/1/2022 Through 12/31/2022
<u>REVENUE</u>							
Grants Income Federal	\$ 60,832	\$ 65,976	\$ 126,808	\$ 126,808	\$ 126,808	\$ 65,354	\$ 103,456
Grants Income State	-	-	-	-	-	5,813	23,351
In-Kind Contributions	3,054	1,416	4,470	4,470	-	1,602	-
TOTAL REVENUE	63,886	67,392	131,278	131,278	126,808	72,769	126,807
<u>EXPENSES</u>							
<u>Personnel Services</u>							
Personnel Services	41,519	46,028	87,547	87,547	79,696	46,077	80,782
Salaries In-Kind	3,054	1,416	4,470	4,470	-	1,602	-
Total Personal Services	44,573	47,444	92,017	92,017	79,696	47,679	80,782
<u>Operating Expenses</u>							
Operating Expenses	19,313	19,948	39,261	39,261	47,112	25,090	46,025
In-Kind Expenses	-	-	-	-	-	-	-
Total Operating Expenses	19,313	19,948	39,261	39,261	47,112	25,090	46,025
<u>Equipmen</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSES	63,886	67,392	131,278	131,278	126,808	72,769	126,807
<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, 2020 THROUGH JUNE 30, 2022**

	<u>Victim Witness Program</u> VW20 34 0200			<u>Victim Witness Program</u> VW21 35 0200			
	Audited Costs 10/1/2020 Through 6/30/2021	Audited Costs 7/1/2021 Through 9/30/2021	Total Audited Costs	Reported Expenses 10/1/2020 Through 9/30/2021	Total Budget 10/1/2020 Through 9/30/2021	Audited Costs 10/1/2021 Through 6/30/2022	Total Budget 10/1/2021 Through 9/30/2022
<u>REVENUE</u>							
Grants Income Federal	\$ 249,163	\$ 77,053	\$ 326,216	\$ 326,216	\$ 326,216	\$ 131,424	\$ 131,424
Grants Income State	31,243	6,107	37,350	37,350	37,350	126,724	223,412
In-Kind Contributions	10,514	1,626	12,140	12,140	-	5,812	-
TOTAL REVENUE	290,920	84,786	375,706	375,706	363,566	263,960	354,836
<u>EXPENSES</u>							
<u>Personnel Services</u>							
Personnel Services	210,586	61,394	271,980	271,980	271,980	189,350	258,637
Salaries In-Kind	10,434	1,626	12,060	12,060	-	5,415	-
Total Personal Services	221,020	63,020	284,040	284,040	271,980	194,765	258,637
<u>Operating Expenses</u>							
Operating Expenses	69,820	21,766	91,586	91,586	91,586	68,798	96,199
In-Kind Expenses	80	-	80	80	-	397	-
Total Operating Expenses	69,900	21,766	91,666	91,666	91,586	69,195	96,199
<u>Equipmen</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSES	290,920	84,786	375,706	375,706	363,566	263,960	354,836
<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 JANUARY 1, 2021 THROUGH JUNE 30, 2022**

	<u>Unservd/Underserved Victim Advocacy Program</u> UV20 05 1245			<u>Unservd/Underserved</u> UV21 06 1245			
	Audited Costs 1/1/2021 Through 6/30/2021	Audited Costs 7/1/2021 Through 12/31/2021	Total Audited Costs	Reported Expenses 1/1/2021 Through 12/31/2021	Total Budget 1/1/2021 Through 12/31/2021	Audited Costs 1/1/2022 Through 6/30/2022	Total Budget 1/1/2022 Through 12/31/2022
<u>REVENUE</u>							
Grants Income Federal	\$ 81,803	\$ 81,093	\$ 162,896	\$ 162,896	\$ 162,896	\$ 67,676	\$ 105,154
Grants Income State	-	-	-	-	-	6,094	58,024
In-Kind Contributions	3,227	1,416	4,643	4,643	-	1,602	-
TOTAL REVENUE	85,030	82,509	167,539	167,539	162,896	75,372	163,178
<u>EXPENSES</u>							
<u>Personnel Services</u>							
Personnel Services	61,889	59,298	121,187	121,187	121,188	57,117	115,535
Salaries In-Kind	3,054	1,416	4,470	4,470	-	1,602	-
Total Personal Services	64,943	60,714	125,657	125,657	121,188	58,719	115,535
<u>Operating Expenses</u>							
Operating Expenses	19,914	21,795	41,709	41,709	41,708	16,653	47,643
In-Kind Expenses	173	-	173	173	-	-	-
Total Operating Expenses	20,087	21,795	41,882	41,882	41,708	16,653	47,643
<u>Equipment</u>							
Capital Purchases	-	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-	-
TOTAL EXPENSES	85,030	82,509	167,539	167,539	162,896	75,372	163,178
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

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-1031 Alternative Payment-Stage 2 C3AP-1030 Alternative Payment-Stage 3 CAPP-0034 Alternative Payment CAPP-1033 Alternative Payment CCIP-1032 Child Care Initiative Project CHST-1032 CCDF Health and Safety CRRP-1032 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, 2022
Schedule Daily Hours	Varies
Number of Days of Operation:	Varies

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2022**

	CDE Resource and Referral Programs	CDE Alternative Payment and CACFP Programs	Total Child Care Programs
Direct Payments to Providers	\$ -	\$ 5,412,297	\$ 5,412,297
1000 Certified Salaries	-	-	-
2000 Classified Salaries	162,845	394,557	557,402
3000 Employee Benefits	31,371	91,489	122,860
4000 Books and Supplies	23,944	329,960	353,904
5000 Services/Other Operating Expenses	55,672	132,772	188,444
6000 Capital Outlay	-	-	-
Depreciation	-	-	-
Start-Up	-	-	-
Indirect	24,919	578,890	603,809
Total Expense Claimed for Reimbursement	298,751	6,939,965	7,238,716
Supplemental Expenses	-	-	-
Total Expenditures	\$ 298,751	\$ 6,939,965	\$ 7,238,716

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, and is presented on the accrual basis of accounting. The Federal information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2022**

	Resource and Referral CRRP-1032	Child Care Initiative Project CCIP-1032	Health and Safety CHST-1032	Total Resource and Referral Programs
1000 Certified Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	145,156	17,689	-	162,845
3000 Employee Benefits	27,568	3,803	-	31,371
4000 Books and Supplies	20,485	3,459	-	23,944
5000 Services/Other Operating Expenses	45,599	5,763	4,310	55,672
6000 Capital Outlay	-	-	-	-
Depreciation	-	-	-	-
Indirect	21,732	2,795	392	24,919
Total Expense Claimed for Reimbursement	260,540	33,509	4,702	298,751
Supplemental Expenses	-	-	-	-
Total Expenditures	\$ 260,540	\$ 33,509	\$ 4,702	\$ 298,751

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, and is presented on the accrual basis of accounting. The Federal information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2022**

	Alternative Payment CAPP-0034	Alternative Payment CAPP-1033	Alternative Payment Stage 2 C2AP-1031	Alternative Payment Stage 3 C3AP-1030	Child Care Food Programs	Total Alternative Payment Programs
Direct Payments to Providers	\$ 604,843	\$ 2,530,307	\$ 1,242,546	\$ 1,034,601	\$ -	\$ 5,412,297
1000 Certified Salaries	-	-	-	-	-	-
2000 Classified Salaries	42,781	182,685	96,030	65,411	7,650	394,557
3000 Employee Benefits	9,774	42,695	21,593	15,142	2,285	91,489
4000 Books and Supplies	2,278	13,852	12,189	5,239	296,402	329,960
5000 Services/Other Operating Expenses	8,494	41,108	37,763	16,166	29,241	132,772
6000 Capital Outlay	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Start-Up	-	-	-	-	-	-
Indirect	60,998	255,769	128,308	103,427	30,388	578,890
Total Expense Claimed for Reimbursement	729,168	3,066,416	1,538,429	1,239,986	365,966	6,939,965
Supplemental Expenses	-	-	-	-	-	-
Total Expenditures	\$ 729,168	\$ 3,066,416	\$ 1,538,429	\$ 1,239,986	\$ 365,966	\$ 6,939,965

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Community Action Partnership of Madera County, Inc., Child Care Programs, and is presented on the accrual basis of accounting. The Federal information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR EQUIPMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2022**

	Resource and Referral CRRP-0032	Child Care Initiative Project CCIP-1032	Health and Safety CHST-1032	Alternative Payment CAPP-0034	Alternative Payment CAPP-1033	Alternative Payment Stage 2 C2AP-1031	Alternative Payment Stage 3 C3AP-1030	Local Non-CDE Programs	Totals
<u>EQUIPMENT EXPENDITURES</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 SOCIAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2022**

	Resource and Referral CRRP-0032	Child Care Initiative Project CCIP-1032	Health and Safety CHST-1032	Alternative Payment CAPP-0034	Alternative Payment CAPP-1033	Alternative Payment Stage 2 C2AP-1031	Alternative Payment Stage 3 C3AP-1030	Local Non-CDE Programs	Totals
<u>IMPROVEMENT EXPENDITURES</u>									
<u>UNIT COST UNDER \$10,000 PER ITEM -</u>									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITH PRIOR WRITTEN APPROVAL -</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
<u>UNIT COST OVER \$10,000 PER ITEM WITHOUT PRIOR WRITTEN APPROVAL -</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
TOTAL IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 COMBINING SCHEDULE OF ADMINISTRATIVE COSTS RELATING TO
 CALIFORNIA DEPARTMENT OF SOCIAL SERVICES PROGRAMS
 CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
 FOR THE YEAR ENDED JUNE 30, 2022**

	Resource and Referral CRRP-0032	Child Care Initiative Project CCIP-1032	Health and Safety CHST-1032	Alternative Payment CAPP-0034	Alternative Payment CAPP-1033	Alternative Payment Stage 2 C2AP-1031	Alternative Payment Stage 3 C3AP-1030
Salaries and Wages	\$ 13,210	\$ 1,610	\$ 42	\$ 41,208	\$ 166,674	\$ 73,528	\$ 66,355
Employee Benefits	2,509	346	11	9,415	38,953	16,533	15,360
Medical Expenses	16	-	-	-	306	-	-
Consultants and Contractual	308	-	-	339	1,621	871	469
Materials and Supplies	1,723	314	175	1,381	10,619	7,197	4,364
Travel and Training	31	463	-	136	290	142	89
Repairs and Maintenance	33	-	-	-	634	485	219
Vehicle Expense	160	-	-	28	175	169	1
Rent	2,208	42	-	5,464	25,812	20,450	11,813
Occupancy	533	3	-	1,591	4,512	3,851	2,204
Insurance	1	-	-	-	-	-	-
Postage and Printing	149	-	-	812	2,148	2,188	981
Telephone	215	17	-	230	978	918	524
Rentals	118	-	-	341	2,119	1,630	806
Other	518	-	-	53	928	346	242
Depreciation	-	-	-	-	-	-	-
<i>Total Administrative Costs</i>	<u>\$ 21,732</u>	<u>\$ 2,795</u>	<u>\$ 228</u>	<u>\$ 60,998</u>	<u>\$ 255,769</u>	<u>\$ 128,308</u>	<u>\$ 103,427</u>

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

Fiscal Year Ending

Contract Number

Vendor Code

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) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		7,650		7,650
Family Fees Collected for Certified Children	211,124			211,124
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)	211,124			211,124

Contract Number **CAPP0034**

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	3,059,599	609,732	-4,889	3,664,442
1000 Certificated Salaries				
2000 Classified Salaries	212,066	50,433	-7,652	254,847
3000 Employee Benefits	47,026	12,852	-3,078	56,800
4000 Books and Supplies	19,910	2,891	-613	22,188
5000 Services and Other Operating Expenses	41,009	8,430	64	49,503
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)	288,332	62,292	-1,294	349,330
Non-Reimbursable (State use only)				
Total Reimbursable Expenses	3,667,942	746,630	-17,462	4,397,110
Total Administrative Cost (included in Section 2 above)	288,332	62,292	-1,294	349,330
Days of Operation	248	248		496

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number **CAPP0034**

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				

Contract Number **CAPP0034**

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

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children	211,124			211,124
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers	3,059,599	609,732	-4,889	3,664,442
Total Administrative Cost	288,332	62,292	-1,294	349,330
Days of Operation	248	248		496
Total Reimbursable Expenses	3,667,942	746,630	-17,462	4,397,110

Comments:

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

Fiscal Year Ending	June 30, 2022
Contract Number	CAPP1033
Vendor Code	20-B509

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) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		370,509		370,509
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)				

Contract Number **CAPP1033**

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		2,530,307		2,530,307
1000 Certificated Salaries				
2000 Classified Salaries		182,685		182,685
3000 Employee Benefits		42,695		42,695
4000 Books and Supplies		13,852		13,852
5000 Services and Other Operating Expenses		41,108		41,108
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		255,769		255,769
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		3,066,416		3,066,416
Total Administrative Cost (included in Section 2 above)		255,769		255,769
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number **CAPP1033**

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

Section 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				

Contract Number **CAPP1033**

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

Section 5 - Summary

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

Comments:

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

Fiscal Year Ending	June 30, 2022
Contract Number	C2AP1031
Vendor Code	20-B509

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)		33,130		33,130
Waived Family Fees for Certified Children (July-August) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		47,952		47,952
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)		33,130		33,130

Contract Number **C2AP1030**

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		1,034,601		1,034,601
1000 Certificated Salaries				
2000 Classified Salaries		65,411		65,411
3000 Employee Benefits		15,142		15,142
4000 Books and Supplies		5,240	-1	5,239
5000 Services and Other Operating Expenses		16,166		16,166
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		103,427		103,427
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		1,239,987	-1	1,239,986
Total Administrative Cost (included in Section 2 above)		103,427		103,427
Days of Operation		248		248

Approved Indirect Cost Rate: **9.1%**

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

Contract Number C2AP1031

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				

Contract Number **C2AP1031**

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)		33,130		33,130
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		1,243,917	-1,371	1,242,546
Total Administrative Cost		128,527	-219	128,308
Days of Operation		248		248
Total Reimbursable Expenses		1,540,908	-2,479	1,538,429

Comments:

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

Fiscal Year Ending

Contract Number

Vendor Code

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) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		86,515		86,515
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		86		86
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)		86		86

Contract Number **C2AP1030**

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		1,034,601		1,034,601
1000 Certificated Salaries				
2000 Classified Salaries		65,411		65,411
3000 Employee Benefits		15,142		15,142
4000 Books and Supplies		5,240	-1	5,239
5000 Services and Other Operating Expenses		16,166		16,166
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		103,427		103,427
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		1,239,987	-1	1,239,986
Total Administrative Cost (included in Section 2 above)		103,427		103,427
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number **C2AP1030**

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				

Contract Number **C2AP1030**

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

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		86		86
Direct Payments to Providers		1,034,601		1,034,601
Total Administrative Cost		103,427		103,427
Days of Operation		248		248
Total Reimbursable Expenses		1,239,987	-1	1,239,986

Comments:

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

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)		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

Contract Number **CCIP1032**

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		17,689		17,689
3000 Employee Benefits		3,803		3,803
4000 Books and Supplies		3,459		3,459
5000 Services and Other Operating Expenses		5,763		5,763
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		33,509
Total Administrative Cost (included in Section 2 above)		2,795		2,795

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number **CCIP1032**

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				

Contract Number **CCIP1032**

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		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:

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

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				

Contract Number CHST1032

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				
5000 Services and Other Operating Expenses		4,310		4,310
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	-164	228

Approved Indirect Cost Rate: 9.1%

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

Audit Report Page 2

Contract Number CHST1032

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				

Contract Number CHST1032

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	-164	228

Comments:

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

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 1 - Revenue

	Column A Cumulative 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:	52		52
Total Revenue	52		52

Contract Number **CRRP1032**

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	145,156		145,156
3000 Employee Benefits	27,560	8	27,568
4000 Books and Supplies	20,728	-243	20,485
5000 Services and Other Operating Expenses	45,415	184	45,599
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	21,732		21,732
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	260,591	-51	260,540

Approved Indirect Cost Rate: **9.1%**

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

Contract Number CRRP1032

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			

Contract Number **CRRP1032**

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	260,591	-51	260,540

Comments:

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End	June 30, 2022
Reserve Account Type	Alternative Payment
Vendor Code	20-B509

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

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance)	37,066
2. Plus Transfers to Reserve Account:	Per 2020–21 Post-Audit CDNFS 9530
Contract No.C2AP0031	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2020–21 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2020–21 Post-Audit CDNFS 9530	37,066

Section 2 - Current Year (2021–22) 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:			
Contract No.C2AP0031	33,130		33,130
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account	33,130		33,130
7. Ending Balance on June 30, 2022	3,949		3,949

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

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End	June 30, 2022
Reserve Account Type	Resource & Referral
Vendor Code	20-B509

Full Name of Contractor **COMMUNITY ACTION PARTNERSHIP OF MADERA**

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance)	5,399
2. Plus Transfers to Reserve Account:	Per 2020–21 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2020–21 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2020–21 Post-Audit CDNFS 9530	5,399

Section 2 - Current Year (2021–22) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	2		2
6. Less Transfers to Contracts from Reserve:			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2022	5,401		5,401

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, 2022**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.600	Head Start and Migrant Head Start
93.596/93.575	CCDF Cluster
93.568	Low-Income Home Energy 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, 2022**

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.