



## COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. FINANCE COMMITTEE

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Thursday  
January 9, 2025  
12:00 noon

Conference Room #1  
1225 Gill Avenue  
Madera, CA 93637

### AGENDA

#### CALL TO ORDER

A. ROLL CALL – Kelly Ryan

B. ADOPTION OF THE AGENDA

C. CONSENT CALENDAR

All items listed below will be enacted in one motion unless removed from the consent calendar for discussion.

C-1. Approve Minutes of Finance Committee Meeting – June 12, 2024

D. DISCUSSION ITEMS/ACTION ITEMS

D-1. Review and Accept Audit Report and Audited Financial Statements – June 30, 2024; Presented by Kip Hudson, Owner/Partner of Hudson & Company, Inc. CPAs

D-2. Review and Approve Community Action Partnership of Madera County, Inc. Agency-wide Budget for Fiscal Year Ending June 30, 2025

D-3. Review and authorize renewal of Line of Credit – West America Bank in the amount of \$200,000

#### FINANCIAL REPORTS

E. FUTURE MEETINGS

To be determined.

#### ADJOURN

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Finance Committee Meeting**  
**June 12, 2024**  
**MINUTES**

The meeting was called to order by Mattie Mendez, Executive Director, at 12:02 p.m.

- |    |   |                       |
|----|---|-----------------------|
| A. | <u>Members Present</u><br>Supervisor Leticia Gonzalez<br>Debi Bray<br>Aurora Flores | <u>Absent</u><br>None |
|----|---|-----------------------|

Staff Present

Mattie Mendez, Executive Director  
Daniel Seeto, Chief Financial Officer  
Nancy Contreras-Bautista  
Kelly Ryan  
Donna Tooley, Consultant (Virtual)

Others Present

None

**B. ADOPTION OF THE AGENDA**

A motion was made by Supervisor Leticia Gonzalez to adopt the agenda, seconded by Aurora Flores.

Vote: Carried unanimously

**C. CONSENT CALENDAR**

- C-1. Approve Minutes of Finance Committee Meeting – January 8, 2024

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Supervisor Leticia Gonzalez

Vote: Carried Unanimously

**D. DISCUSSION ITEMS/ACTION ITEMS**

- D-1. Recommend that the Finance Committee review the Audit Requests for Proposals that were submitted and accept the recommendation from the review committee to award the agency-wide financial and compliance audit for the fiscal year ending June 30, 2024 and the 403(b) Plan audit for the year ended December 31, 2023.**

Daniel Seeto, Chief Financial Officer, and Donna Tooley, Consultant, presented regarding the Audit Requests for Proposals (RFPs) that were submitted by the deadline of 4:00 p.m. on May 31, 2024. The agency is required to conduct an annual single-wide audit and an audit of its 403(b) Retirement Plan. The RFPs were emailed to five firms to request the above-described services for the fiscal year ending June 30, 2024, only four firms accepted and submitted their proposals. The four proposals were thoroughly reviewed and evaluated by the Executive Director, CFO, and an outside consultant, the former CFO of CAPMC. Based on the review and rank committee scoring tool, it is

recommended to award the audit RFP to the firm of Hudson, Henderson, & Company, Inc.

Motion: APPROVE AS PRESENTED

Moved By: Aurora Flores, Seconded by Debi Bray

Vote: Carried Unanimously

**D-2. Review and consider approving the agency-wide budget required by the CSBG Organizational Standards adopted by the State of California Community Services Division and recommend adoption by the CAPMC Board of Directors.**

Daniel Seeto, Chief Financial Officer, and Donna Tooley, Consultant, presented regarding the agency-wide budget required by the CSBG Organizational Standards. The agency-wide budget summary is intended to complement, not replace program budgets and is prepared for the fiscal year from July 1, 2023, to June 30, 2024. The budget reflects a decrease compared to the prior year's budget, after removing in-kind. The difference is due to the removal of the COVID-19 CARES and American Recovery Program funding that is no longer available.

Motion: APPROVE AS PRESENTED

Moved By: Supervisor Leticia Gonzalez, Seconded by Debi Bray

Vote: Carried Unanimously

**FINANCIAL REPORTS**

**E. FUTURE MEETINGS**

To be determined.

**ADJOURN**

The Finance Committee Meeting was adjourned by Mattie Mendez, Executive Director, at 12:31 p.m.



# Report to the Finance Committee

Agenda Item Number: D-1

Finance Committee Meeting for: January 9, 2025

Author: Donna Tooley

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DATE: January 1, 2025

TO: Finance Committee

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Review and Accept Audit Report and Audited Financial Statements – June 30, 2024

**I. RECOMMENDATION:**

Review and consider accepting the auditor reports and the audited financial statements for the year ended June 30, 2024.

**II. SUMMARY:**

CAPMC is required to have an independent, singlewide agency audit every year. Hudson & Company, Inc. CPAs prepared the auditor's report on the financial statements for the fiscal year ended June 30, 2024. The Finance Committee is scheduled for January 9, 2025, and will share the recommendation with the Board of Directors regarding the audit report and the related financial statements for the period ended June 30, 2024.

**III. DISCUSSION:**

- A. CAPMC is required to have an independent, singlewide agency audit because it expends more than \$750,000 of Federal funding during the agency's fiscal year. CAPMC issued an RFP for Audit Services in May 2024 and the Board awarded the external audit to the firm of Hudson & Company, Inc. (HHC) CPAs at its meeting on June 13, 2024. HHC performed the audit work and issued its audit report on the financial statements attached. A Single Audit includes an audit of both the agency's financial statements and compliance with Federal award requirements for programs identified as "major programs" based on criteria established by the Office of Management and Budget (OMB) Uniform Guidance standards.
- B. The agency audit report was unmodified.
- C. There were not any questioned costs or findings for the year.
- D. Once the CAPMC Board of Directors accepts the audit report, staff will forward it to the Madera County Board of Supervisors for its acceptance.

- E. Statement on Auditing Standards 114 is required communication for all financial statement audits. The purpose is to communicate with those charged with governance, such as the Board of Directors, Audit Committee, or Management, the scope of audit procedures performed, significant findings, and other information, such as disagreements with management, audit adjustments and significant estimates, that are not communicated in the audited financial statements. Another important portion of the communication is the presentation of any passed journal entries. These are entries that were not posted to the audited financials, because, in total, they have no material effect on the financial statements but are presented to you to bring to your attention other known errors that were found during the audit. There were no such misstatements. This will be discussed or presented by HHC at the meeting.
- F. Kip Hudson, the owner and partner of HHC, CPA's will present the audited financial statements and the management letter to the Finance Committee on Thursday, January 9, 2025 and to the Board of Directors at its meeting on January 9, 2025.

**IV. FINANCING:**

The fees for the audit and the information returns of \$51,290 and \$3,090, respectively are budgeted in the Indirect Cost Pool. This is the first year that CAPMC has used this outside audit firm.

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

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**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2024  
(WITH COMPARATIVE TOTALS FOR 2023)**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Community Action Partnership of Madera County, Inc.

### **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), a nonprofit organization, which comprise the statement of financial position as of June 30, 2024, and 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 referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2024, and the changes in 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 Auditors' 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 opinion.

#### ***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.

#### ***Auditors' 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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.

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

The predecessor auditor has previously audited the Agency's 2023 financial statements, and the predecessor auditor expressed an unmodified audit opinion on those audited financial statements in their report dated December 14, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### ***Other Information***

The financial statements of the Agency as of June 30, 2023, were audited by predecessor auditors, and they expressed an unmodified opinion on them in their report dated December 14, 2023, but they have not performed any auditing procedures since that date.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included on pages 18 through 103 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards (pages 18-23), 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, 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.

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." The signature is written in a cursive, flowing style.

Fresno, California  
December 13, 2024

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

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**FINANCIAL STATEMENTS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2024**  
**(WITH COMARATIVE TOTALS FOR 2023)**

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 8,587,279	\$ 6,784,362
Grants receivable	3,672,858	2,527,926
Accounts receivable	84,062	13,171
Food and custodial supply inventory	22,875	28,100
Prepaid expenses	99,225	58,452
Total current assets	12,466,299	9,412,011
Deposits	107,560	139,952
Property and equipment, net	1,883,244	1,919,364
Operating lease right-of-use assets, net	15,645,615	4,265,259
Total Assets	<b>\$ 30,102,718</b>	<b>\$ 15,736,586</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable and accrued expenses	5,115,739	4,057,783
Due to funder	123,957	729,174
CDE reserve	61,438	36,680
Deferred revenue	6,157,214	3,731,285
Lease liability, current portion	1,197,545	1,025,975
Total current liabilities	12,655,893	9,580,897
Long-term liabilities:		
Lease liability, long-term portion	14,448,070	3,239,284
Total liabilities	27,103,963	12,820,181
Net assets:		
Net assets without donor restrictions	1,218,098	1,109,729
Net assets with donor restrictions	1,780,657	1,806,676
Total net assets	2,998,755	2,916,405
Total Liabilities and Net Assets	<b>\$ 30,102,718</b>	<b>\$ 15,736,586</b>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total June 30, 2024</u>	<u>Total June 30, 2023</u>
<b>REVENUES AND SUPPORT</b>				
Grant income - Federal	\$ 26,824,748	\$ -	\$ 26,824,748	\$ 26,599,798
Grant income - State	8,896,878	-	8,896,878	5,736,272
Grant income - local government	343,709	-	343,709	326,514
Grant and contract income	128,836	-	128,836	106,778
Contributions:				
Cash and other financial assets	34,425	-	34,425	123,368
Nonfinancial assets (in-kind)	3,131,369	-	3,131,369	2,855,604
Rental income	67,088	-	67,088	57,884
Parent fees	6,016	-	6,016	-
Investment income	4,352	-	4,352	3,250
Other income	11,749	-	11,749	2,503
Total Revenues and Support	<u>39,449,170</u>	<u>-</u>	<u>39,449,170</u>	<u>35,811,971</u>
<b>EXPENSES</b>				
Corporate	2,889,873	-	2,889,873	2,547,207
CSBG	231,868	-	231,868	441,612
Regional Head Start	6,639,786	-	6,639,786	6,454,604
Migrant programs	14,314,642	-	14,314,642	12,554,211
Child care programs	13,272,855	-	13,272,855	10,400,737
Emergency food and shelter	1,723,552	-	1,723,552	2,200,356
Energy program	954,763	-	954,763	1,481,463
Senior services	-	-	-	120,086
Other programs	2,182,194	-	2,182,194	2,046,314
Eliminations	<u>(2,868,732)</u>	<u>-</u>	<u>(2,868,732)</u>	<u>(2,546,340)</u>
Total Expenses	<u>39,340,801</u>	<u>-</u>	<u>39,340,801</u>	<u>35,700,250</u>
Changes in net assets	108,369	-	108,369	111,721
<b>ADJUSTMENTS TO NET ASSETS</b>				
Net additions to restricted net assets	-	560,045	560,045	622,644
Depreciation and deductions to restricted net assets	-	(586,064)	(586,064)	(471,577)
Net assets, beginning of year	<u>1,109,729</u>	<u>1,806,676</u>	<u>2,916,405</u>	<u>2,653,617</u>
Net assets, end of year	<u>\$ 1,218,098</u>	<u>\$ 1,780,657</u>	<u>\$ 2,998,755</u>	<u>\$ 2,916,405</u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	Program Services	General and Administrative	2024 Total
<b>EXPENSES</b>			
Salaries and wages	\$ 13,811,189	\$ 1,537,650	\$ 15,348,839
Employee benefits	3,563,988	368,357	3,932,345
In-kind expenditures	3,116,972	14,396	3,131,368
Direct assistance	7,300,884	-	7,300,884
Medical expenses	13,950	1,255	15,205
Consultants and contractual	538,151	225,291	763,442
Materials and supplies	3,662,223	165,938	3,828,161
Travel and training	214,098	52,132	266,230
Repairs and maintenance	86,761	4,272	91,033
Vehicle expenses	222,233	9,206	231,439
Rent	1,250,892	273,714	1,524,606
Occupancy	1,700,143	91,528	1,791,671
Insurance	10,603	53,540	64,143
Postage and printing	59,186	17,470	76,656
Telephone	7,160	20,533	27,693
Rentals	155,668	15,343	171,011
Capital purchases	559,546	-	559,546
Other expenses	177,281	29,148	206,429
Depreciation	-	10,100	10,100
Total expenses	<u>\$ 36,450,928</u>	<u>\$ 2,889,873</u>	<u>\$ 39,340,801</u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	Program Services	General and Administrative	2023 Total
<b>EXPENSES</b>			
Salaries and wages	\$ 12,075,008	\$ 1,357,274	\$ 13,432,282
Employee benefits	3,075,348	319,394	3,394,742
In-kind expenditures	2,855,604	-	2,855,604
Direct assistance	6,676,690	-	6,676,690
Medical expenses	8,030	765	8,795
Consultants and contractual	1,111,814	209,771	1,321,585
Materials and supplies	2,381,975	207,795	2,589,770
Travel and training	226,886	56,677	283,563
Repairs and maintenance	86,880	3,704	90,584
Vehicle expenses	191,874	7,401	199,275
Rent	1,085,077	196,851	1,281,928
Occupancy	1,697,241	125,432	1,822,673
Insurance	10,708	47,908	58,616
Postage and printing	70,169	9,344	79,513
Telephone	511,594	16,552	528,146
Rentals	153,542	11,613	165,155
Capital purchases	694,059	-	694,059
Other expenses	184,445	22,725	207,170
Depreciation	10,100	-	10,100
Total expenses	<u>\$ 33,107,044</u>	<u>\$ 2,593,206</u>	<u>\$ 35,700,250</u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 108,369	\$ 111,721
Adjustments to reconcile net revenue and support to cash provided by operating activities:		
Depreciation, net of amount charged	10,100	10,100
(Increase) decrease in operating assets:		
Grants receivable	(1,144,931)	941,660
Accounts receivable	(70,891)	23,818
Food and custodial supply inventory	5,225	1,401
Prepaid expenses	(40,773)	(676)
Deposits	32,392	53
Operating lease right-of-use assets	(11,380,356)	(4,265,259)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	1,057,956	(730,269)
Due to funder	(605,217)	726,258
CDE reserve	24,758	(5,800)
Deferred revenue	2,425,929	1,945,972
Lease liability	11,380,356	4,265,259
	<u>1,694,548</u>	<u>2,912,517</u>
Total adjustments		
Net cash provided (used) by operating activities:	<u>1,802,917</u>	<u>3,024,238</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	(560,045)	(622,644)
Less additions to property & equipment charged to net assets	<u>560,045</u>	<u>622,644</u>
	<u>-</u>	<u>-</u>
Net cash provided (used) by investing activities:		
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>1,802,917</u>	<u>3,024,238</u>
<b>CASH AND CASH EQUIVALENTS, Beginning of year</b>	<u>6,784,362</u>	<u>3,760,124</u>
<b>CASH AND CASH EQUIVALENTS, End of year</b>	<u>\$ 8,587,279</u>	<u>\$ 6,784,362</u>
<b>NON-CASH ACTIVITIES:</b>		
Contributed nonfinancial assets (in-kind)	<u>\$ 3,131,368</u>	<u>\$ 2,855,604</u>
Increase in Right-of-Use Assets after ASC 842 Implementation	<u>\$ 11,380,356</u>	<u>\$ 4,265,259</u>

The accompanying notes are an integral part of these financial statements.



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

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**NOTES TO FINANCIAL STATEMENTS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – AGENCY AND OPERATIONS**

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 childcare, 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 childcare, medical/dental screening, meals for children, mental health and disability services, and health and nutrition education.

*Child Care Programs:* The childcare 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, and energy assistance.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting and Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities*. Under Accounting Standard Codification (ASC) Topic 958, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

*Net assets without donor restrictions* are the portion of net assets over which the governing board has discretionary control for the general operations of the Agency. The only limits on net assets without donor restrictions are limits resulting from contractual agreements.

*Net assets with donor restrictions* are the portion of net assets resulting from contribution, pledges, and other inflows of assets whose use by the Agency is limited by donor-imposed restrictions that expire by the passage of time or usage, and the portion of net assets restricted by external parties (donors, grantors, or laws and regulations) in ways that are not dependent on the passage of time.

Method of Accounting: The Agency uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Cash Equivalents: For purposes of reporting the Statement of Cash Flows, the Agency considers all cash accounts and all highly liquid debt instruments purchased with an original maturity of three (3) months or less to be cash equivalents. Certain funding agencies require cash to be held in separate bank accounts, however, these funds are not considered restricted assets.

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

Property and Equipment: The Agency reports gifts of land, buildings, and equipment as 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 4, property and equipment not purchased with grant funds are depreciated by the straight-line method over the estimated useful lives of the respective assets.

Compensated Absences: 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.

Deferred Revenue: Deferred revenue includes unearned grant revenues and advanced grant funding. Both represent monies received by the Agency, but not yet spent, or earned in accordance with the grant agreements.

Support and Revenue: The Agency receives grant support primarily through federal, state, and local agencies. Support received from those grants is recognized when earned under the terms and conditions of the award, generally when services are performed under cost reimbursement contracts. Contributions and unconditional grants are recognized as support and revenues when they are received or unconditionally pledged. Conditional contributions are not recorded as support and revenues until the conditions are met.

In June 2018, FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The update is to clarify and improve the scope and the accounting guidance for contributions received and contributions made, whether as a contribution or an exchange transaction, and whether a contribution is conditional. The Agency follows this ASU in these financial statements accordingly.

Reclassifications: Certain prior year amounts have been reclassified to conform to the current year presentation. The reclassifications had no impact on the Agency's net assets at June 30, 2023.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Support and Revenue (continued): In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). The update is to remove inconsistencies and weaknesses in revenue requirements, provide a more robust framework for addressing revenue issues, improve comparability of revenue recognition practices across entities, industries, jurisdictions, and capital markets, provide more useful information to users of financial statements through improved disclosure requirements, and simplify the preparation of financial statements by reducing the number of requirements to which an entity must refer. The Agency follows this ASU in these financial statements accordingly.

Contributed Nonfinancial Assets: Contributed nonfinancial assets consist of donated goods and services. Contributed nonfinancial assets are recognized as contributions if they have ascertainable fair values and are able to be realized in cash or other liquid assets. During the year ended June 30, 2024, the Agency received and recognized \$3,131,369 of donated supplies, services and rent. All contributed nonfinancial assets were used to facilitate the Agency's Head Start program. The donated services consisted of volunteer hours, rent, and supplies. Donated services are recognized as contributions if they 1) significantly enhance non-financial assets or 2) involve a professional service that would otherwise have been purchased and whose values can be objectively measured.

Exchange Transactions: Revenues earned from reciprocal transactions from contracts, grants, and service fees are considered to be exchange transactions. Revenues from exchange transactions are reported gross of any related expense in the accompanying financial statements and are not recorded as support and revenue until allowable expenditures are incurred.

Advertising Costs: Advertising costs are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. There were no capitalized costs. Advertising costs of \$5,628 were incurred during the year ended June 30, 2024.

Fundraising Expenses: Costs of acquiring or applying for a contract or grant are categorized as indirect expenses and not separately stated as fundraising expenses. Only direct fundraising expenses are recorded as fundraising (special events) expenses.

Income Taxes: The Agency has qualified as a non-profit Agency and has been granted tax-exempt status pursuant to Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d) and is exempt from federal and state of California income taxes.

Generally accepted accounting principles provide accounting and disclosures guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all the positions taken 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 years and four years, respectively, after they are filed.

Operating Lease Right-of-Use Asset: The Agency has recorded an operating lease right-of-use (ROU) lease asset as a result of implementing FASB ASU 2016-02, *Leases*. The ROU asset is initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The operating lease ROU asset is an intangible capital asset and is amortized over the life of the related lease. The Agency recognizes a ROU asset and a lease liability within its Statement of Financial Position for leases with terms greater than 12 months that are material. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation of the Agency to make lease payments arising from the lease. Some leases have an option to extend, which is included in the lease terms when it is reasonably certain that the Agency will exercise that option.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Lease Liability: The Agency's lease liability is measured at the present value of payments expected to be made by the Agency during the lease term and an incremental borrowing rate which approximates the rate at which the Agency would borrow, on a collateralized basis. This rate varies by lease. As lease payments are made, the Agency will reduce the liability and recognize lease expense.

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

Fair Value of Financial Instruments: Financial instruments include cash and cash equivalents, grants receivables, accounts receivable, prepaid expenses, accounts payable and accrued expenses, due to funder, CDE reserve, and deferred revenue, none of which are held for trading purposes. The fair values of all financial instruments do not differ materially from the aggregate carrying values of the financial instruments recorded in the accompanying Statements of Financial Position. The carrying amounts of these financial instruments approximate fair value because of the short-term maturities of those instruments

Concentrations of Credit Risk: The Agency maintains cash balances in one financial institution. Cash balances in interest-bearing transaction accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. 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.

Allocation of Expenses: The costs of operating the various programs and other activities have been summarized on a functional basis in the Combining Statement of Activities. Certain costs have been allocated among the programs benefited based upon the Agency's cost allocation plan.

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

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

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Allocation of Expenses (continued):

*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, 2024, 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.

Contributions: Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Use of 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized Information for 2023: 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, 2023, from which the summarized information was derived.

Adoption of New Accounting Policy: Effective July 1, 2023, the Agency adopted Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses*. This new ASU introduces a "current expected credit loss" (CECL) model which requires all expected credit losses for financial instruments held at the reporting date to be based on historical experience, current conditions, and reasonable supportable forecasts. The CECL model replaces the existing incurred loss method and is applicable to the measurement of credit losses of financial assets. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. The financial assets held by the Agency subject to the guidance in Accounting Standards Codification (ASC) 326, *Financial Instruments – Credit Losses*, was grants receivable and accounts receivable. The adoption of ASU 2016-13 did not have a material impact on the financial statements and related disclosures. There was no allowance for credit losses recorded for the year ended June 30, 2024.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in these financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through December 13, 2024, which is the date the financial statements were available to be issued.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 3 – AVAILABILITY OF FINANCIAL ASSETS**

The Agency’s financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

Cash and cash equivalents	\$	8,587,279
Grants receivable		3,672,858
Accounts receivable		<u>84,062</u>
 Total financial assets		 <u>12,344,199</u>
 Less amounts not available to be used within one year:		
CDE reserve		<u>61,438</u>
 Total financial assets available for general expenditures within one year	 \$	 <u><u>12,282,761</u></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 assets to meet general expenditures within one year. The Agency has assets limited to use for donor-restricted purposes. These assets are not available for general expenditure within the next year.

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2024 and 2023:

	Balances June 30, 2023	Additions	Deletions and Adjustments	Balances June 30, 2024
Buildings	\$ 4,021,500	\$ -	-	\$ 4,021,500
Building improvements	427,857	-	-	427,857
Vehicles	1,456,117	236,707	(264,868)	1,427,956
Equipment	1,789,437	323,338	(370,641)	1,742,134
Land	59,005	-	-	59,005
Land improvements	190,835	-	-	190,835
 Total	 <u>7,944,751</u>	 <u>560,045</u>	 <u>(635,509)</u>	 <u>7,869,287</u>
 Less accumulated depreciation	 <u>(6,025,387)</u>	 <u>(524,143)</u>	 <u>563,488</u>	 <u>(5,986,042)</u>
 Property and equipment, net	 <u>\$ 1,919,364</u>	 <u>\$ 35,902</u>	 <u>\$ (72,021)</u>	 <u>\$ 1,883,245</u>

Total unrestricted depreciation expense for the year ended June 30, 2024, was \$10,100. Depreciation expense that was charged as a reduction in the restricted net assets account was \$514,043.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 5 – STATE CHILD DEVELOPMENT RESERVES**

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

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, 2024, totaled \$61,438, which is recorded as an asset within the cash and cash equivalents balance. Also, upon termination of child development contracts with the CDSS, the Agency would have to return the reserve funds to the CDSS. As such, the offsetting balance of \$61,438 is recorded as a liability in the Agency’s financial statements.

**NOTE 6 – NUTRITION PROGRAMS**

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

**NOTE 7 – OPERATING LEASE RIGHT-TO-USE ASSETS**

The Agency recorded operating lease right-to-use assets. The assets are for right-to-use office and facility spaces, and equipment such as copiers, postage machines, and dishwashers. The related leases are further discussed in Note 8. Operating lease right-to-use activity for the year ended June 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balance</u>
Operating lease right-to-use Assets	<u>\$ 4,265,259</u>	<u>\$ 15,488,283</u>	<u>\$ (4,107,927)</u>	<u>\$ 15,645,615</u>

**NOTE 8 – LEASE LIABILITY**

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

Activity related to the lease liability is as follows for the year ended June 30, 2024:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principle Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease Liability	<u>\$ 4,265,259</u>	<u>\$ 15,488,283</u>	<u>\$ (4,107,927)</u>	<u>\$ 15,645,615</u>	<u>\$ 1,197,545</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 8 – LEASE LIABILITY (continued)**

Future obligations on non-cancellable leases are as follows:

Year ending June 30,	Amount
2025	\$ 1,263,463
2026	1,210,027
2027	1,185,043
2028	1,220,093
2029	1,253,080
Thereafter	22,695,326
Total	28,827,032
Less: present value discount	(13,181,417)
Total lease liability	\$ 15,645,615

**NOTE 9 – LINE OF CREDIT**

The Agency has a \$200,000 working capital line-of-credit with WestAmerica Bank. Interest on the line accrues at the bank's reference rate of 10.0% at June 30, 2024. The maturity date is January 31, 2024. During the year ended June 30, 2024, the Agency renewed the line-of-credit through January 31, 2025. The balance at June 30, 2024 was \$0. During the year ended June 30, 2024, there was no interest expense incurred on the line of credit.

No interest expense incurred on the line of credit was charged to the California Department of Education or California Department of Social Services programs during the year ended June 30, 2024.

**NOTE 10 – ECONOMIC DEPENDENCY AND CONCENTRATIONS**

During the year ended June 30, 2024, the Agency had four major revenue sources that together accounted for approximately 86% 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.

**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, 2024. 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 (continued)**

**NOTE 13 – CONTINGENCIES**

Grants: The Agency participates in federal grants, the principal of which is the U.S. Department of Health and Human Services. Disbursement of funds received under this grantor agency requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds.

**NOTE 14 – 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 15 – RETIREMENT 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 contributions made by the Agency to the Plan for the year ended June 30, 2024, were \$590,938.

**NOTE 16 – CONTRIBUTED NONFINANCIAL ASSETS**

Values assigned to contributed nonfinancial assets and the related expenses are based on federal guidelines. In accordance with those guidelines, values are based upon estimated area-wide averages for purchased services, facilities or supplies of a similar type. A donation is allowable as a contributed nonfinancial asset 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. Contributed nonfinancial assets and expenses are recorded when used in the program and are not carried forward. Contributed nonfinancial assets consisted of donated services, facilities and supplies and were recorded at fair value on the date of the donation. There were no donor-imposed restrictions associated with these contributed nonfinancial assets.

Contributed nonfinancial assets recognized within the Statement of Activities consist of the following for the years ended June 30, 2024:

Description	2024
Volunteer services	\$ 2,574,887
Rental use	520,995
Other discounts and services	35,486
Total contributed nonfinancial assets (in-kind)	\$ 3,131,368

**NOTE 17 – BOARD DESIGNATED NET ASSETS**

Board designated net assets (Net Assets Without Donor Restrictions) totaled \$560,000 and consisted of funds to be used for Corporate and Victim Services in the event of cash flow issues.

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

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**SUPPLEMENTARY INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u></b>								
Regional Head Start-Madera Co.: 6/1/24-5/31/25	93.600	09CH011519-05-01	\$ 5,260,262	\$ -	\$ 5,260,262	\$ 252,657	\$ -	\$ 252,657
Regional Head Start-Madera Co.: 6/1/23-5/31/24	93.600	09CH011519-04-02	5,260,262	-	5,260,262	4,989,390	-	4,989,390
<b><u>Passed through the Stanislaus County Office of Education</u></b>								
Madera Migrant Head Start: 3/1/24-2/28/25	93.600	90CM009866-01	6,190,342	-	6,190,342	1,573,158	-	1,573,158
Madera Migrant Head Start: 3/1/23-2/29/24	93.600	90CM9830-05	6,117,117	-	6,117,117	4,733,381	-	4,733,381
Madera Migrant Head Start Carryover: 3/1/23 - 12/31/24	93.600	90CM9830-05	693,193	-	693,193	567,841	-	567,841
<b><u>Passed through the Comm. Action Partnership of San Luis Obispo Co., Inc.</u></b>								
Fresno Migrant Head Start: 9/1/23-8/31/24	93.600	90CM009851-04	5,872,121	-	5,872,121	4,478,739	-	4,478,739
Fresno Migrant Head Start: 9/1/22-8/31/23	93.600	90CM009851-03	4,886,000	-	4,886,000	1,265,941	-	1,265,941
Subtotal		Subtotal Head Start	34,279,297	-	34,279,297	17,861,107	-	17,861,107
<b><u>Passed through the California Dept. of Comm. Services &amp; Development</u></b>								
CSBG: 1/1/24-4/30/25	93.569	24F-3023	318,202	-	318,202	116,860	-	116,860
CSBG Discretionary: 6/15/24-12/31/24	93.569	24F-3023	26,000	-	26,000	-	-	-
CSBG: 1/1/23-12/31/23	93.569	23F-4023	318,202	-	318,202	107,816	-	107,816
CSBG Discretionary: 6/15/23-12/31/23	93.569	23F-4023	7,251	-	7,251	7,192	-	7,192
LIHEAP: 11/1/22-6/30/24								
LIHEAP EHA-16	93.568	23B-5019	349,545	-	349,545	149,610	-	149,610
LIHEAP EHA-16 provided to Subrecipient	93.568	23B-5019	59,385	-	59,385	26,269	-	26,269
LIHEAP Weatherization	93.568	23B-5019	1,516	-	1,516	26,507	-	26,507
LIHEAP Weatherization provided to Subrecipient	93.568	23B-5019	476,527	-	476,527	117,134	-	117,134
LIHEAP: 11/1/21-12/31/23								
LIHEAP EHA-16	93.568	22B-4019	218,085	-	218,085	7,283	-	7,283
LIHEAP EHA-16 provided to Subrecipient	93.568	22B-4019	67,528	-	67,528	-	-	-
LIHEAP Weatherization	93.568	22B-4019	35,012	-	35,012	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	22B-4019	301,235	-	301,235	-	-	-
LIHEAP: 11/1/23 - 6/30/25								
LIHEAP EHA-16	93.568	24B-2019	336,604	-	336,604	270,697	-	270,697
LIHEAP EHA-16 provided to Subrecipient	93.568	24B-2019	83,436	-	83,436	24,779	-	24,779
LIHEAP Weatherization	93.568	24B-2019	60,474	-	60,474	45,461	-	45,461
LIHEAP Weatherization provided to Subrecipient	93.568	24B-2019	404,711	-	404,711	122,286	-	122,286
LIHEAP ARPA: 8/1/21 - 9/30/23								
LIHEAP EHA-16	93.568	21V-5568	344,346	-	344,346	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	21V-5568	145,989	-	145,989	-	-	-
LIHEAP Weatherization	93.568	21V-5568	-	-	-	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	21V-5568	-	-	-	-	-	-

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
Emergency Supplemental LIHEAP: 4/15/23 - 5/31/25								
LIHEAP EHA-16	93.568	23J-5723	\$ 149,644	\$ -	\$ 149,644	\$ 138,901	\$ -	\$ 138,901
LIHEAP Weatherization	93.568	23J-5723	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	23J-5723	-	-	-	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	23J-5723	-	-	-	-	-	-
Supplemental LIHEAP (SLIHEAP): 5/1/23 - 5/31/24	93.568	23Q-5568	9,389	-	9,389	4,749	-	4,749
Supplemental LIHEAP (SLIHEAP): 5/1/24 - 5/31/25	93.568	24Q-2568	9,202	-	9,202	-	-	-
Low Income Household Water Assistance Program (LIHWAP): 4/1/22 - 04/30/24	93.499	21W-9010	97,515	-	97,515	21,087	-	21,087
Subtotal Community Services & Development			3,819,798	-	3,819,798	1,186,631	-	1,186,631
<u>Passed through the California Department of Social Services</u>								
Alternative Payment: 7/1/23 - 6/30/25	93.596	CAPP-3032	1,261,778	3,248,232	4,510,010	-	-	-
Alternative Payment: 7/1/23 - 6/30/25	93.575	CAPP-3032	3,634,814	-	3,634,814	-	-	-
Alternative Payment: 7/1/22 - 6/30/24	93.596	CAPP-2032	1,261,778	2,839,591	4,101,369	600,275	2,231,012	2,831,287
Alternative Payment 7/1/22 - 6/30/24	93.575	CAPP-2032	3,708,735	-	3,708,735	1,768,854	-	1,768,854
Alternative Payment: 7/1/22 - 7/1/23	93.575	C2AP-3030	330,867	876,828	1,207,695	330,867	1,076,287	1,407,154
Alternative Payment - Stage 3: 7/1/23 - 6/30/24	93.596	C3AP-3029	610,005	708,396	1,318,401	58,252	686,102	744,354
Alternative Payment - Stage 3: 7/1/23 - 6/30/24	93.575	C3AP-3029	17,227	-	17,227	542,929	-	542,929
Alternative Payment Program Administration FY 23-25	--	CCB 23-25	-	522,868	522,868	-	-	-
Child Care Initiative Project: 7/1/23 - 6/30/24	93.575	CCIP-3032	52,561	2,503	55,064	52,561	2,503	55,064
CCDF Health & Safety: 7/1/23 - 6/30/24	93.575	CHST-3032	7,997	-	7,997	7,593	-	7,593
Resource & Referral: 7/1/23 - 6/30/24	93.575	CRRP-3031	28,196	266,019	294,215	28,196	266,019	294,215
ARPA AB179 Stipends	93.575	CCB 23-19	1,511,004	-	1,511,004	1,506,074	-	1,506,074
SB140 CCPU Transitional One Time	--	CCB 23-32	-	291,900	291,900	-	288,750	288,750
Cost of Care Plus Rate SB140 CCPU:1/1/23 - 6/30/25	--	CCB 23-37	-	875,274	875,274	-	828,360	828,360
Regional Head Start Stabilization	--		-	26,000	26,000	-	-	-
Regional Head Start Star Program	--		-	17,000	17,000	-	-	-
<u>Passed through the County of Madera Dept. of Social Services</u>								
Emergency Child Care Bridge Program for Foster Children	--	122476A-24	-	307,121	307,121	-	255,115	255,115
<u>Passed through the Stanislaus County Office of Education</u>								
State Migrant	--	CMIG-2017	-	970,788	970,788	-	970,788	970,788
Migrant Specialized Services	--	CMSS-2017	-	137,096	137,096	-	137,096	137,096
CA State Preschool SB140	--	CSPP-3621	-	-	-	-	-	-
CSPP RHS Layered	--	CSPP-3621	-	1,098,116	1,098,116	-	1,091,316	1,091,316

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)  
FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Passed through the Merced County Office of Education</u>								
Trauma Informed Care Trainings and Café Training	--	MOU	\$ -	\$ 13,500	\$ 13,500	\$ -	\$ 4,909	\$ 4,909
<u>Passed through the Madera County Office of Education</u>								
Regional Head Start QRIS Quality Counts	--	N/A	-	107,862	107,862	-	-	-
<u>Passed through the Fresno County Office of Education</u>								
Fresno Migrant QRIS Quality Counts	--	N/A	-	266,423	266,423	-	593	593
Subtotal CCDF Cluster Program			<u>12,424,962</u>	<u>12,575,517</u>	<u>25,000,479</u>	<u>4,895,601</u>	<u>7,838,850</u>	<u>12,734,451</u>
<u>Passed through the California Office of Emergency Services</u>								
Rape & Sexual Assault - 10/1/23 - 9/30/24	93.497	RC23 37 1245	23,131	-	23,131	23,131	-	23,131
Domestic Violence Assistance - 10/01/23-9/30/24	93.671	DV23 15 1245	85,133	-	85,133	85,133	-	85,133
Domestic Violence Assistance - 10/01/22-9/30/23	93.671	DV22 14 1245	117,666	-	117,666	-	-	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>50,749,987</b>	<b>12,575,517</b>	<b>63,325,504</b>	<b>24,051,603</b>	<b>7,838,850</b>	<b>31,890,453</b>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Passed through the California State Department of Education</u>								
Child Care Food Program - Centers 10/1/23-9/30/24	10.558	04440-CACFP	589,855	-	589,855	344,765	-	344,765
Child Care Food Program - Centers 10/1/22-9/30/23	10.558	04440-CACFP	520,635	-	520,635	183,370	-	183,370
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>1,110,490</b>	<b>-</b>	<b>1,110,490</b>	<b>528,135</b>	<b>-</b>	<b>528,135</b>
<u>U.S. DEPARTMENT OF JUSTICE</u>								
<u>Passed through the California Office of Emergency Services</u>								
Transitional Housing - 1/1/24-12/31/24	16.575	XH23 02 1245	135,000	-	135,000	63,681	-	63,681
Transitional Housing - 1/1/23-12/31/23	16.575	XH22 01 1245	135,000	-	135,000	54,428	-	54,428
Rape & Sexual Assault - 10/1/23 - 9/30/24	16.575	RC23 37 1245	319,414	15,620	335,034	210,317	15,620	225,937
Rape & Sexual Assault - 10/1/22 - 9/30/23	16.575	RC22 36 1245	319,414	15,620	335,034	124,974	-	124,974
Rape & Sexual Assault - 10/1/21 - 9/30/23	16.575	RC21 35 1245	284,948	150,345	435,293	21,784	-	21,784
Victim Witness - 10/1/23-9/30/24	16.575	VW23 37 0200	386,156	32,833	418,989	244,022	32,833	276,855
Victim Witness - 10/1/22-9/30/23	16.575	VW22 36 0200	284,265	32,616	316,881	72,268	-	72,268
Advocacy and Outreach - 1/1/2024-12/31/24	16.575	UV23 02 1245	196,906	-	196,906	94,653	-	94,653
Advocacy and Outreach - 1/1/2023-12/31/23	16.575	UV22 01 1245	196,906	-	196,906	110,420	-	110,420
Domestic Violence Assistance - 10/01/23-9/30/24	16.575	DV23 15 1245	250,474	201,980	452,454	134,973	201,980	336,953
Domestic Violence Assistance - 10/01/22-9/30/23	16.575	DV22 14 1245	217,941	201,980	419,921	154,120	-	154,120
Child Advocacy Center - 4/1/24-3/31/25	16.575	KC23 02 1245	200,000	-	200,000	46,831	-	46,831
Child Advocacy Center - 4/1/23-3/31/24	16.575	KC22 01 1245	200,000	-	200,000	95,151	-	95,151
<u>Passed through the National Children's Alliance</u>								
Child Advocacy Center Program Improvement	16.758	MADE-CA-PI23	50,000	-	50,000	38,552	-	38,552
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>3,176,424</b>	<b>650,994</b>	<b>3,827,418</b>	<b>1,466,174</b>	<b>250,433</b>	<b>1,716,607</b>

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>								
Perm. Support. Housing - Shunammite Place - 10/31/24	14.235	CA0772L9T142214	\$ 604,486	\$ -	\$ 604,486	\$ 401,108	\$ -	\$ 401,108
Rental Income	---	Program Income	-	-	-	44,928	-	44,928
Perm. Support. Housing - Shunammite Place - 10/31/23	14.235	CA0772L9T142113	604,468	-	604,468	189,351	-	189,351
Rental Income	---	Program Income	-	-	-	22,161	-	22,161
Coordinated Entry Supportive Services - 10/31/24	14.235	CA2142L9T142200	208,820	-	208,820	115,806	-	115,806
<u>Passed through City of Madera</u>								
Community Development Block Grant - 6/30/24	14.218	#23-75	20,000	-	20,000	20,000	-	20,000
Community Development Block Grant CARES - 12/31/24	14.218	#21-78	122,322	-	122,322	1,866	-	1,866
Community Development Block Grant								
Housing Stabilization - 6/30/24	14.218	#23-80	10,000	-	10,000	10,000	-	10,000
<b>TOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			<b>1,570,096</b>	<b>-</b>	<b>1,570,096</b>	<b>805,220</b>	<b>-</b>	<b>805,220</b>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>								
<u>Passed through County of Madera</u>								
ARPA - MCRMUAP: 2/1/22 - 12/31/23	21.027	12131-22	912,000	-	912,000	38,956	-	38,956
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			<b>912,000</b>	<b>-</b>	<b>912,000</b>	<b>38,956</b>	<b>-</b>	<b>38,956</b>
<b><u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>								
<u>Passed through the United Way FEMA Board</u>								
Emerg Food & Shelter-FEMA - 11/01/21-12/31/23	97.024	Phase 40	1,685	-	1,685	783	-	783
Emerg Food & Shelter-FEMA - 10/01/22-12/31/24	97.024	Phase 41	2,000	-	2,000	919	-	919
Emerg Food & Shelter-FEMA CARES - 11/01/21-12/31/23	97.024	ARPA	4,910	-	4,910	47	-	47
<b>TOTAL U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<b>8,595</b>	<b>-</b>	<b>8,595</b>	<b>1,749</b>	<b>-</b>	<b>1,749</b>
<b><u>CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>								
<u>Passed through the County of Madera Behavioral Health</u>								
Mental Health Services Act - Property Management	--	1241-23	-	50,000	50,000	-	38,657	38,657
<u>Passed through CalViva Health</u>								
Housing and Homelessness Incentive Program			-	161,257	161,257	-	61,909	61,909
<b>TOTAL CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</b>			<b>-</b>	<b>211,257</b>	<b>211,257</b>	<b>-</b>	<b>100,566</b>	<b>100,566</b>

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b>CALIFORNIA HOMELESS COORDINATING &amp; FINANCING COUNCIL</b>								
<u>Passed through County of Madera Behavioral Health</u>								
	Homeless Housing & Assistance Program: 6/1/20 - 6/30/25	11681-20	\$ -	\$ 411,434	\$ 411,434	\$ -	\$ -	\$ -
	Homeless Housing & Assistance Program: 1/1/24 - 6/30/27	12661-24	-	346,709	346,709	-	20,863	20,863
	Homeless Housing & Assistance Program Round 2: 12/1/21 - 6/30/25	12623-23	-	188,084	188,084	-	71,253	71,253
	Homeless Housing & Assistance Program Round 3: 7/1/23 - 6/30/26	12533-23	-	526,636	526,636	-	344,299	344,299
	<b>TOTAL CALIFORNIA HOMELESS COORDINATING &amp; FINANCING COUNCIL</b>		<b>-</b>	<b>1,472,863</b>	<b>1,472,863</b>	<b>-</b>	<b>436,415</b>	<b>436,415</b>
<b>CALIFORNIA COMMUNITY DEVELOPMENT BLOCK GRANT AB109</b>								
<u>Passed through County of Madera</u>								
	Homeless Outreach CCP - AB109 7/1/23 - 6/30/24		-	244,931	244,931	-	244,931	244,931
	<b>TOTAL CALIFORNIA COMMUNITY DEVELOPMENT BLOCK GRANT AB109</b>		<b>-</b>	<b>244,931</b>	<b>244,931</b>	<b>-</b>	<b>244,931</b>	<b>244,931</b>
<b>COMMUNITY ECONOMIC RESILIENCE FUND</b>								
<u>Passed through United Way Fresno &amp; Madera Counties</u>								
	Community Economic Resilience Fund 12/18/23-2/28/24		-	40,000	40,000	-	25,683	25,683
	<b>TOTAL COMMUNITY ECONOMIC RESILIENCE FUND</b>		<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>25,683</b>	<b>25,683</b>
<b>TOTAL AWARDS AND EXPENDITURES</b>			<b>\$ 57,527,592</b>	<b>\$ 15,195,562</b>	<b>\$ 72,723,154</b>	<b>\$ 26,891,837</b>	<b>\$ 8,896,878</b>	<b>\$ 35,788,715</b>

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 1 – BASIS OF ACCOUNTING & PRESENTATION**

The 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 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 financial statements.

**NOTE 2 – INDIRECT COST RATE LIMITATION**

The Agency does not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 – FEDERAL ASSISTANCE LISTING**

The Assistance Listing numbers included in the accompanying Schedule of Expenditures of Federal and State Awards were determined based on the program name, review of the grant or contract information and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

**NOTE 4 – PASS-THROUGH ENTITY IDENTIFYING NUMBERS**

When Federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal and State Awards show, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the Agency has either determined that no identifying number is assigned for the program or the Agency was unable to obtain an identifying number from the pass-through entity.



**INDEPENDENT AUDITORS' 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**

To the Board of Directors of  
Community Action Partnership of Madera County, Inc.

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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2024.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." The signature is written in a cursive, flowing style.

Fresno, California  
December 13, 2024



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

To the Board of Directors of  
Community Action Partnership of Madera County, Inc.

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

We have audited Community Action Partnership of Madera County, Inc.'s (the Agency) compliance with the types of compliance requirements described 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, 2024. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

## Report on Internal Control Over Compliance

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


*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Purpose of 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.

HUDSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson + Company, Inc." with a stylized flourish at the end.

Fresno, California  
December 13, 2024

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

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**FINANCIAL STATEMENTS BY OPERATING PROGRAMS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	Unrestricted Programs	Temporarily Restricted Programs						Total All Funds		
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Program	Other Program	2024	2023
<b>ASSETS</b>										
Current assets										
Cash and cash equivalents	\$ 8,586,928	\$ -	\$ 100	\$ -	\$ 50	\$ 200	\$ -	\$ -	\$ 8,587,278	\$ 6,784,362
Grants receivable	-	37,310	576,069	632,633	1,502,860	241,211	206,804	475,968	3,672,855	2,527,925
Accounts receivable	18,946	-	30,360	34,699	-	58	-	-	84,063	13,172
Due to/(from) other funds	(6,450,494)	(24,234)	(211,874)	1,295,811	5,319,546	(100,383)	(71,016)	242,644	-	-
Inventory	9,418	-	-	-	13,458	-	-	-	22,876	28,100
Prepaid expenses	80,000	-	908	1,326	2,559	-	2,595	11,838	99,226	58,452
<b>Total current assets</b>	<b>2,244,798</b>	<b>13,076</b>	<b>395,563</b>	<b>1,964,469</b>	<b>6,838,473</b>	<b>141,086</b>	<b>138,383</b>	<b>730,450</b>	<b>12,466,298</b>	<b>9,412,011</b>
Deposits	71,943	-	1,780	6,920	-	12,564	5,625	8,728	107,560	139,952
Property and equipment, net	1,883,245	-	-	-	-	-	-	-	1,883,245	1,919,364
Operating lease right-of-use assets, net	15,645,615	-	-	-	-	-	-	-	15,645,615	4,265,259
<b>Total Assets</b>	<b>\$ 19,845,601</b>	<b>\$ 13,076</b>	<b>\$ 397,343</b>	<b>\$ 1,971,389</b>	<b>\$ 6,838,473</b>	<b>\$ 153,650</b>	<b>\$ 144,008</b>	<b>\$ 739,178</b>	<b>\$ 30,102,718</b>	<b>\$ 15,736,586</b>
<b>LIABILITIES AND NET ASSETS</b>										
Current liabilities:										
Accounts payable and accrued expenses	1,885,481	13,076	397,343	998,829	1,526,370	49,241	82,467	162,932	5,115,739	4,057,783
Due to funder	-	-	-	518	123,439	-	-	-	123,957	729,174
CDE reserve	-	-	-	-	61,438	-	-	-	61,438	36,680
Deferred revenue	-	-	-	972,042	5,069,813	85,087	7,282	22,990	6,157,214	3,731,285
Lease liability, current portion	1,197,545	-	-	-	-	-	-	-	1,197,545	1,025,975
<b>Total current liabilities</b>	<b>3,083,026</b>	<b>13,076</b>	<b>397,343</b>	<b>1,971,389</b>	<b>6,781,060</b>	<b>134,328</b>	<b>89,749</b>	<b>185,922</b>	<b>12,655,893</b>	<b>9,580,897</b>
Long-term liabilities:										
Lease liability, long-term portion	14,448,070	-	-	-	-	-	-	-	14,448,070	3,239,284
<b>Total liabilities</b>	<b>17,531,096</b>	<b>13,076</b>	<b>397,343</b>	<b>1,971,389</b>	<b>6,781,060</b>	<b>134,328</b>	<b>89,749</b>	<b>185,922</b>	<b>27,103,963</b>	<b>12,820,181</b>
<b>Net Assets</b>	<b>2,314,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,413</b>	<b>19,322</b>	<b>54,259</b>	<b>553,256</b>	<b>2,998,755</b>	<b>2,916,405</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 19,845,601</b>	<b>\$ 13,076</b>	<b>\$ 397,343</b>	<b>\$ 1,971,389</b>	<b>\$ 6,838,473</b>	<b>\$ 153,650</b>	<b>\$ 144,008</b>	<b>\$ 739,178</b>	<b>\$ 30,102,718</b>	<b>\$ 15,736,586</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(WITH COMPARATIVE TOTALS FOR 2023)**

	Unrestricted Programs	Temporarily Restricted Programs							Total All Funds		
		Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Program	Other Program	Eliminations	2024
<b>REVENUES</b>											
Grant Income - Federal	\$ -	\$ 231,868	\$ 5,242,047	\$ 12,619,060	\$ 5,423,736	\$ 758,836	\$ 954,763	\$ 1,594,438	\$ -	\$ 26,824,748	\$ 26,599,798
Grant Income - State	-	-	-	-	7,838,850	781,912	-	276,116	-	8,896,878	5,736,272
Grant Income - local government	-	-	-	-	-	-	-	343,709	-	343,709	326,514
Grant & Contract Income - Other	-	-	-	-	-	83,336	-	45,500	-	128,836	106,778
Contributions:											
Cash and other financial assets	2,966	-	-	-	-	12,650	-	18,809	-	34,425	123,368
Nonfinancial assets (in-kind)	14,396	-	1,397,739	1,692,582	2,500	23,776	-	375	-	3,131,368	2,855,604
Rental income	-	-	-	-	-	67,089	-	-	-	67,089	57,884
Parent fees	-	-	-	-	6,016	-	-	-	-	6,016	-
Interest income	2,674	-	-	-	1,678	-	-	-	-	4,352	3,250
Cost reimbursements	2,868,732	-	-	-	-	-	-	-	(2,868,732)	-	-
Other revenue	6,195	-	-	3,000	324	1,345	-	885	-	11,749	2,503
<b>Total revenues</b>	<b>2,894,963</b>	<b>231,868</b>	<b>6,639,786</b>	<b>14,314,642</b>	<b>13,273,104</b>	<b>1,728,944</b>	<b>954,763</b>	<b>2,279,832</b>	<b>(2,868,732)</b>	<b>39,449,170</b>	<b>35,811,971</b>
<b>EXPENSES</b>											
Salaries and wages	1,537,650	130,893	2,700,204	6,738,776	2,158,299	663,992	349,160	1,069,866	-	15,348,840	13,432,282
Employee benefits	368,357	30,140	697,768	1,749,099	538,404	186,255	77,775	284,547	-	3,932,345	3,394,742
In-kind expenditures	14,396	-	1,397,739	1,692,582	2,500	23,776	-	375	-	3,131,368	2,855,604
Direct assistance	-	-	-	-	6,986,332	236,719	32,082	45,751	-	7,300,884	6,676,690
Medical expenses	1,255	-	3,350	8,010	1,095	120	240	1,135	-	15,205	8,795
Consultants and contractual	225,291	-	30,150	143,363	16,677	26,212	280,304	41,445	-	763,442	1,321,585
Materials and supplies	165,938	12,116	270,274	809,530	2,294,999	57,226	27,411	190,667	-	3,828,161	2,589,770
Travel and training	52,132	1,326	62,595	100,000	8,980	2,303	7,915	30,979	-	266,230	283,563
Repairs and maintenance	4,272	68	24,363	52,203	3,500	3,591	1,367	1,669	-	91,033	90,584
Interest	-	-	-	-	-	-	-	-	-	-	-
Vehicle expenses	9,206	532	51,915	107,492	3,338	20,698	4,075	34,182	-	231,438	199,275
Rent	273,714	11,170	295,012	343,648	104,000	281,484	81,439	134,139	-	1,524,606	1,281,928
Occupancy	91,528	33,939	462,619	990,838	32,019	75,524	10,685	94,519	-	1,791,671	1,822,673
Insurance	53,540	-	3,171	4,519	17	17	-	2,880	-	64,144	58,616
Postage and printing	17,470	1	13,073	25,601	11,782	582	5,693	2,454	-	76,656	79,513
Telephone	20,533	1,138	(22,391)	(43,005)	6,492	17,828	2,485	44,613	-	27,693	528,146
Rentals	15,343	21	34,285	66,745	21,596	6,730	16,535	9,756	-	171,011	165,155
Capital purchases	-	-	138,814	419,236	-	(500)	-	1,995	-	559,545	694,059
Indirect Administration	-	9,747	425,660	1,017,835	1,061,726	118,332	55,666	179,766	(2,868,732)	-	-
Other expenses	29,148	777	51,185	88,170	21,099	2,663	1,931	11,456	-	206,429	207,170
Depreciation	10,100	-	-	-	-	-	-	-	-	10,100	10,100
<b>Total expenses</b>	<b>2,889,873</b>	<b>231,868</b>	<b>6,639,786</b>	<b>14,314,642</b>	<b>13,272,855</b>	<b>1,723,552</b>	<b>954,763</b>	<b>2,182,194</b>	<b>(2,868,732)</b>	<b>39,340,801</b>	<b>35,700,250</b>
<b>CHANGE IN NET ASSETS</b>	<b>5,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249</b>	<b>5,392</b>	<b>-</b>	<b>97,638</b>	<b>-</b>	<b>108,369</b>	<b>111,721</b>
<b>ADJUSTMENTS TO NET ASSETS</b>											
Net additions to net assets	560,045	-	-	-	-	-	-	-	-	560,045	622,644
Depreciation and deductions to restricted net assets	(586,064)	-	-	-	-	-	-	-	-	(586,064)	(471,577)
<b>Net assets, beginning of year</b>	<b>2,335,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,164</b>	<b>13,930</b>	<b>54,259</b>	<b>455,618</b>	<b>-</b>	<b>2,916,405</b>	<b>2,653,617</b>
<b>Net assets, end of year</b>	<b>\$ 2,314,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,413</b>	<b>\$ 19,322</b>	<b>\$ 54,259</b>	<b>\$ 553,256</b>	<b>\$ -</b>	<b>\$ 2,998,755</b>	<b>\$ 2,916,405</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**COMMUNITY SERVICES BLOCK GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Comm. Service Block Grant		CSBG	CSBG	Total
	23F-4023	24F-3023	Discretionary	Discretionary	
	7/1/2023 - 12/31/2023	1/1/2024 - 6/30/2024	23F-4023 7/1/2023 - 12/31/2023	24F-3023 1/1/2024 - 6/30/2024	
<b>REVENUE</b>					
Grant income - Federal	\$ 107,816	\$ 116,860	\$ 7,192	\$ -	\$ 231,868
Donations	-	-	-	-	-
	<u>107,816</u>	<u>116,860</u>	<u>7,192</u>	<u>-</u>	<u>231,868</u>
<b>EXPENSES</b>					
Salaries and wages	66,185	58,987	5,721	-	130,893
Employee benefits	16,617	12,056	1,467	-	30,140
In-kind expenditures	-	-	-	-	-
Direct assistance	-	-	-	-	-
Medical expenses	-	-	-	-	-
Consultants and contractual	-	-	-	-	-
Materials and supplies	3,020	9,096	-	-	12,116
Travel and training	185	1,141	-	-	1,326
Repairs and maintenance	1	67	-	-	68
Interest	-	-	-	-	-
Vehicle expenses	-	532	-	-	532
Rent	2,863	8,304	3	-	11,170
Occupancy	17,735	16,203	1	-	33,939
Insurance	-	-	-	-	-
Postage and printing	-	1	-	-	1
Telephone	829	309	-	-	1,138
Rentals	-	21	-	-	21
Capital purchases	-	-	-	-	-
Indirect Administration	-	9,747	-	-	9,747
Other expenses	381	396	-	-	777
Depreciation	-	-	-	-	-
	<u>107,816</u>	<u>116,860</u>	<u>7,192</u>	<u>-</u>	<u>231,868</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**HEAD START PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Madera Head Start		Total All Funds
	09CH011519-04 7/01/23-5/31/24	09CH011519-05 6/1/24-6/30/24	
<b>REVENUE</b>			
Grant Income - Federal	\$ 4,989,390	\$ 252,657	\$ 5,242,047
Grant Income - State	-	-	-
Grant Income - local Government	-	-	-
Grant and contract income - other	-	-	-
Contributions:			
Cash and other financial assets	-	-	-
Nonfinancial assets (in-kind)	1,377,093	20,646	1,397,739
Rental income	-	-	-
Parent fees	-	-	-
Interest income	-	-	-
Other revenue	-	-	-
	<u>6,366,483</u>	<u>273,303</u>	<u>6,639,786</u>
<b>EXPENSES</b>			
Salaries and wages	2,593,885	106,319	2,700,204
Employee benefits	668,897	28,871	697,768
In-kind expenditures	1,377,093	20,646	1,397,739
Direct assistance	-	-	-
Medical expenses	3,350	-	3,350
Consultants and contractual	29,359	791	30,150
Materials and supplies	263,731	6,543	270,274
Travel and training	41,659	20,936	62,595
Repairs and maintenance	23,218	1,145	24,363
Interest	-	-	-
Vehicle expenses	47,102	4,813	51,915
Rent	267,206	27,806	295,012
Occupancy	442,967	19,652	462,619
Insurance	2,865	306	3,171
Postage and printing	12,987	86	13,073
Telephone	(29,570)	7,179	(22,391)
Rentals	31,647	2,638	34,285
Capital purchases	138,814	-	138,814
Indirect Administration	404,586	21,074	425,660
Other expenses	46,687	4,498	51,185
Depreciation	-	-	-
	<u>6,366,483</u>	<u>273,303</u>	<u>6,639,786</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**MIGRANT PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Madera Migrant Head Start					Subtotal
	90CM9830-05	90CM9866-01	Carryover 90CM9830-05	COVID-19 CRRSA 90HN000009-01	COVID-19 ARP 90HN000009-01	Madera Migrant
	7/1/23 - 2/29/24	3/1/24 - 6/30/24	3/1/23 - 06/30/24	7/1/22 - 3/31/23	7/1/22 - 3/31/23	Page 1
<b>REVENUE</b>						
Grant Income - Federal	\$ 4,733,381	\$ 1,573,158	\$ 567,841	\$ -	\$ -	\$ 6,874,380
Grant Income - State	-	-	-	-	-	-
Contributions:						
Cash and other financial assets	-	-	-	-	-	-
Nonfinancial assets (in-kind)	646,729	132,477	-	-	-	779,206
Interest income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
	<u>5,380,110</u>	<u>1,705,635</u>	<u>567,841</u>	<u>-</u>	<u>-</u>	<u>7,653,586</u>
<b>EXPENSES</b>						
Salaries and wages	2,435,753	841,852	-	-	-	3,277,605
Employee benefits	683,352	219,633	-	-	-	902,985
In-kind expenditures	646,729	132,477	-	-	-	779,206
Direct assistance	-	-	-	-	-	-
Medical expenses	3,450	2,920	-	-	-	6,370
Consultants and contractual	77,644	24,564	-	-	-	102,208
Materials and supplies	404,987	92,192	-	-	-	497,179
Travel and training	10,869	35,887	-	-	-	46,756
Repairs and maintenance	9,217	8,378	-	-	-	17,595
Interest	-	-	-	-	-	-
Vehicle expenses	34,176	16,811	-	-	-	50,987
Rent	139,091	75,359	-	-	-	214,450
Occupancy	339,163	85,293	360,335	-	-	784,791
Insurance	2,043	629	-	-	-	2,672
Postage and printing	1,798	5,206	-	-	-	7,004
Telephone	(41,326)	18,887	-	-	-	(22,439)
Rentals	13,663	9,282	-	-	-	22,945
Capital purchases	210,113	-	174,715	-	-	384,828
Indirect Administration	377,285	131,217	32,791	-	-	541,293
Other expenses	32,103	5,048	-	-	-	37,151
Depreciation	-	-	-	-	-	-
	<u>5,380,110</u>	<u>1,705,635</u>	<u>567,841</u>	<u>-</u>	<u>-</u>	<u>7,653,586</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**MIGRANT PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Fresno Migrant Head Start</u>		Subtotal	Total All
	90CM009851-03 <u>7/1/23 - 8/31/23</u>	90CM009851-04 <u>9/1/23 - 6/30/24</u>	Madera Migrant <u>Page 1</u>	Funds
<b>REVENUE</b>				
Grant Income - Federal	\$ 1,265,941	\$ 4,478,739	\$ 6,874,380	\$ 12,619,060
Grant Income - State	-	-	-	-
Contributions:				
Cash and other financial asse	-	-	-	-
Nonfinancial assets (in-kind)	252,538	660,838	779,206	1,692,582
Interest income	-	-	-	-
Other revenue	3,000	-	-	3,000
	<u>1,521,479</u>	<u>5,139,577</u>	<u>7,653,586</u>	<u>14,314,642</u>
<b>EXPENSES</b>				
Salaries and wages	813,608	2,647,563	3,277,605	6,738,776
Employee benefits	182,772	663,342	902,985	1,749,099
In-kind expenditures	252,538	660,838	779,206	1,692,582
Direct assistance	-	-	-	-
Medical expenses	450	1,190	6,370	8,010
Consultants and contractual	14,780	26,375	102,208	143,363
Materials and supplies	40,788	271,563	497,179	809,530
Travel and training	5,001	48,243	46,756	100,000
Repairs and maintenance	5,549	29,059	17,595	52,203
Interest	-	-	-	-
Vehicle expenses	13,038	43,467	50,987	107,492
Rent	16,289	112,909	214,450	343,648
Occupancy	34,187	171,860	784,791	990,838
Insurance	423	1,424	2,672	4,519
Postage and printing	138	18,459	7,004	25,601
Telephone	18,373	(38,939)	(22,439)	(43,005)
Rentals	7,728	36,072	22,945	66,745
Capital purchases	-	34,408	384,828	419,236
Indirect Administration	105,842	370,700	541,293	1,017,835
Other expenses	9,975	41,044	37,151	88,170
Depreciation	-	-	-	-
	<u>1,521,479</u>	<u>5,139,577</u>	<u>7,653,586</u>	<u>14,314,642</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Stanislaus State Migrant Basic CMIG-2017	Stanislaus Start-Up/ Close-Down CMIG-2017	Stanislaus Specialized Services CMSS-2017	Stanislaus CMIG SB140 MHS State Program CMIG-2017	Stanislaus CSPP RHS Layered CSPP-3621	Stanislaus Madera Cost of Care CSPP SB140 1-SB140CDE-D20	Stanislaus Madera Transitional CSPP SB140 1-SB140CDE-D20	Fresno COE One-Time QRIS	Regional QRIS Early Stars	Merced COE Trauma Informed Care Trainings	Subtotal Child Care Programs Page 1
<b>REVENUE</b>											
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - State	838,279	132,509	137,096	-	1,091,316	-	-	593	-	4,909	2,204,702
Grant Income - local Government	-	-	-	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-
	<u>838,279</u>	<u>132,509</u>	<u>137,096</u>	<u>-</u>	<u>1,091,316</u>	<u>-</u>	<u>-</u>	<u>593</u>	<u>-</u>	<u>4,909</u>	<u>2,204,702</u>
<b>EXPENSES</b>											
Salaries and wages	576,726	92,720	98,790	-	796,363	-	-	-	-	2,018	1,566,617
Employee benefits	161,155	26,594	26,489	-	203,927	-	-	-	-	263	418,428
In-kind expenditures	-	-	-	-	-	-	-	-	-	-	-
Direct assistance	-	-	-	-	-	-	-	-	-	-	-
Medical expenses	-	-	-	-	-	-	-	-	-	-	-
Consultants and contractual	7,952	-	-	-	-	-	-	-	-	-	7,952
Materials and supplies	22,525	2,142	382	-	-	-	-	527	-	2,219	27,795
Travel and training	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Vehicle expenses	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Postage and printing	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-	-
Indirect Administration	69,921	11,053	11,435	-	91,026	-	-	66	-	409	183,910
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
	<u>838,279</u>	<u>132,509</u>	<u>137,096</u>	<u>-</u>	<u>1,091,316</u>	<u>-</u>	<u>-</u>	<u>593</u>	<u>-</u>	<u>4,909</u>	<u>2,204,702</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Resource & Referral Programs								Subtotal Child Care Programs Page 2
	Resource & Referral CRRP-3031	Child Care Initiative Project CCIP-3032	CCIP Expansion ARPA FRGT-21 -CCD-CCIP30	CCDF Health & Safety CHST-3032	Instructional Materials FRGT-21-CCD -GAN-IMS27	CCPU Admin Fund CCB 23-25	CCPU Child Care Plus CCB 23-37	CCPU Dues Deduction Fee	
<b>REVENUE</b>									
Grant Income - Federal	\$ 28,196	\$ 52,561	\$ -	\$ 7,593	\$ -	\$ -	\$ -	\$ -	\$ 88,350
Grant Income - State	266,019	2,503	-	-	-	-	828,360	-	1,096,882
Grant Income - local Government	-	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-	-
Contributions:									
Cash and other financial assets	-	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	2,132	166	-	-	-	-	-	-	2,298
Parent fees	-	-	-	-	-	-	-	-	-
Interest income	7	-	-	-	-	-	-	-	7
Other revenue	324	-	-	-	-	-	-	-	324
	<u>296,678</u>	<u>55,230</u>	<u>-</u>	<u>7,593</u>	<u>-</u>	<u>-</u>	<u>828,360</u>	<u>-</u>	<u>1,187,861</u>
<b>EXPENSES</b>									
Salaries and wages	145,361	25,956	-	-	-	-	265	-	171,582
Employee benefits	30,867	6,273	-	-	-	-	34	-	37,174
In-kind expenditures	2,132	166	-	-	-	-	-	-	2,298
Direct assistance	-	-	-	-	-	-	758,968	-	758,968
Medical expenses	427	-	-	-	-	-	-	-	427
Consultants and contractual	2,399	4,592	-	-	-	-	-	-	6,991
Materials and supplies	44,195	11,305	-	727	-	-	-	-	56,227
Travel and training	1,923	1,075	-	-	-	-	-	-	2,998
Repairs and maintenance	18	-	-	-	-	-	-	-	18
Interest	-	-	-	-	-	-	-	-	-
Vehicle expenses	2,359	60	-	-	-	-	-	-	2,419
Rent	24,531	767	-	-	-	-	-	-	25,298
Occupancy	7,660	208	-	-	-	-	-	-	7,868
Insurance	17	-	-	-	-	-	-	-	17
Postage and printing	773	60	-	-	-	-	-	-	833
Telephone	2,424	171	-	-	-	-	-	-	2,595
Rentals	62	-	-	-	-	-	-	-	62
Capital purchases	-	-	-	-	-	-	-	-	-
Indirect Administration	24,567	4,593	-	633	-	-	69,093	-	98,886
Other expenses	7,928	4	-	6,233	-	-	-	-	14,165
Depreciation	-	-	-	-	-	-	-	-	-
	<u>297,643</u>	<u>55,230</u>	<u>-</u>	<u>7,593</u>	<u>-</u>	<u>-</u>	<u>828,360</u>	<u>-</u>	<u>1,188,826</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ (965)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (965)</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Alternative Payment Programs				Emergency Child Care Bridge Program for Foster Children 122476A-24	ARPA SB 179 Provider Stipends CCB 23-19	Alternative Payment One-Time Provider Stipends	CDSS SB115 ARPA Survey Provider Stipends	CCPU 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
	Alternative Payment CAPP-2032	Alternative Payment CAPP-3032	Alternative Payment Stage 2 C2AP-3030	Alternative Payment Stage 3 C3AP-3029									
<b>REVENUE</b>													
Grant Income - Federal	\$ 2,369,129	\$ -	\$ 330,867	\$ 601,181	\$ -	\$ 1,506,074	\$ -	\$ -	\$ -	\$ 528,135	\$ -	\$ 88,350	\$ 5,423,736
Grant Income - State	2,231,012	-	1,076,287	686,102	255,115	-	-	-	288,750	-	2,204,702	1,096,882	7,838,850
Grant Income - local Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions:													
Cash and other financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	202	-	-	-	-	-	-	-	-	-	-	2,298	2,500
Parent fees	4,512	-	225	1,279	-	-	-	-	-	-	-	-	6,016
Interest income	322	1,214	69	66	-	-	-	-	-	-	-	7	1,678
Other revenue	-	-	-	-	-	-	-	-	-	-	-	324	324
	<u>4,605,177</u>	<u>1,214</u>	<u>1,407,448</u>	<u>1,288,628</u>	<u>255,115</u>	<u>1,506,074</u>	<u>-</u>	<u>-</u>	<u>288,750</u>	<u>528,135</u>	<u>2,204,702</u>	<u>1,187,861</u>	<u>13,273,104</u>
<b>EXPENSES</b>													
Salaries and wages	235,023	-	74,741	68,733	34,603	-	-	-	-	7,000	1,566,617	171,582	2,158,299
Employee benefits	45,254	-	13,721	13,529	8,159	-	-	-	-	2,139	418,428	37,174	538,404
In-kind expenditures	202	-	-	-	-	-	-	-	-	-	-	-	2,500
Direct assistance	3,783,643	-	1,168,941	1,068,158	206,622	-	-	-	-	-	-	758,968	6,986,332
Medical expenses	668	-	-	-	-	-	-	-	-	-	-	427	1,095
Consultants and contractual	1,734	-	-	-	-	-	-	-	-	-	7,952	6,991	16,677
Materials and supplies	58,212	-	11,083	10,791	3,434	1,393,422	-	-	275,000	459,035	27,795	56,227	2,294,999
Travel and training	3,601	-	712	596	1,073	-	-	-	-	-	-	2,998	8,980
Repairs and maintenance	2,468	-	513	501	-	-	-	-	-	-	-	18	3,500
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle expenses	436	-	250	48	35	-	-	-	-	150	-	2,419	3,338
Rent	55,990	-	11,173	11,539	-	-	-	-	-	-	-	25,298	104,000
Occupancy	17,160	-	3,450	3,536	5	-	-	-	-	-	-	7,868	32,019
Insurance	-	-	-	-	-	-	-	-	-	-	-	17	17
Postage and printing	6,671	-	2,878	1,400	-	-	-	-	-	-	-	833	11,782
Telephone	1,427	-	768	530	1,172	-	-	-	-	-	-	2,595	6,492
Rentals	4,101	-	808	866	-	-	-	-	-	15,759	-	62	21,596
Capital purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect Administration	383,723	-	117,376	107,377	-	112,652	-	-	13,750	44,052	183,910	98,886	1,061,726
Other expenses	4,864	-	1,034	1,024	12	-	-	-	-	-	-	14,165	21,099
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>4,605,177</u>	<u>-</u>	<u>1,407,448</u>	<u>1,288,628</u>	<u>255,115</u>	<u>1,506,074</u>	<u>-</u>	<u>-</u>	<u>288,750</u>	<u>528,135</u>	<u>2,204,702</u>	<u>1,188,826</u>	<u>13,272,855</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ 1,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (965)</u>	<u>\$ 249</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Dept. of Housing & Urban Develop.		HUD			CDBG CARES	CDBG Housing	Subtotal
	Shunammite Place		Coordinated Entry			City of	Stabilization	Emerg. Food
	CA0772L9T142113	CA0772L9T142214	Supportive Services	FEMA	FEMA	Madera	City of	& Shelter
	7/1/23 - 10/31/23	11/1/23 - 6/30/24	HELP Center	FEMA	ARPA	Phase 2	Madera	Page 1
<b>REVENUE</b>								
Grant Income - Federal	\$ 189,351	\$ 401,108	\$ 115,806	\$ 1,702	\$ 47	\$ 1,866	\$ 10,000	\$ 719,880
Grant Income - State	-	-	-	-	-	-	-	-
Grant Income - local Government	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-
Contributions:								
Cash and other financial assets	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	6,313	17,463	-	-	-	-	-	23,776
Rental income	22,161	44,928	-	-	-	-	-	67,089
Interest income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	<u>217,825</u>	<u>463,499</u>	<u>115,806</u>	<u>1,702</u>	<u>47</u>	<u>1,866</u>	<u>10,000</u>	<u>810,745</u>
<b>EXPENSES</b>								
Salaries and wages	51,173	143,209	83,722	1,323	39	1,291	879	281,636
Employee benefits	13,592	42,592	22,425	306	7	295	304	79,521
In-kind expenditures	6,313	17,463	-	-	-	-	-	23,776
Direct assistance	-	50	-	-	-	-	7,896	7,946
Medical expenses	-	-	-	-	-	-	-	-
Consultants and contractual	12,802	13,410	-	-	-	-	-	26,212
Materials and supplies	9,316	14,883	-	-	-	-	-	24,199
Travel and training	350	371	-	-	-	-	-	721
Repairs and maintenance	520	1,590	-	-	-	-	-	2,110
Interest	-	-	-	-	-	-	-	-
Vehicle expenses	1,891	6,711	-	-	-	-	-	8,602
Rent	84,486	165,100	-	57	1	90	57	249,791
Occupancy	24,277	27,280	-	15	-	19	11	51,602
Insurance	6	11	-	-	-	-	-	17
Postage and printing	45	-	-	-	-	-	-	45
Telephone	2,828	7,033	-	1	-	14	19	9,895
Rentals	238	475	-	-	-	-	-	713
Capital purchases	-	-	-	-	-	-	-	-
Indirect Administration	9,988	22,234	9,659	-	-	156	834	42,871
Other expenses	-	1,087	-	-	-	1	-	1,088
Depreciation	-	-	-	-	-	-	-	-
	<u>217,825</u>	<u>463,499</u>	<u>115,806</u>	<u>1,702</u>	<u>47</u>	<u>1,866</u>	<u>10,000</u>	<u>810,745</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Homeless Outreach AB109 Madera County	Homeless Housing Assistance & Prevention (HHAP) Madera County 11681-20	Homeless Housing Assistance & Prevention (HHAP) Round 2 12108-22	Homeless Housing Assistance & Prevention (HHAP) Round 3 12533-23	Madera Co. Behavioral Health Programs	Madera Co. Rent, Mortgage & Utility Assistance Program 12131-22	Emergency Solutions Grants Fresno County	Subtotal Emerg. Food & Shelter Page 2
<b>REVENUE</b>								
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,956	\$ -	\$ 38,956
Grant Income - State	244,931	20,863	71,253	344,299	38,657	-	-	720,003
Grant Income - local Government	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-
Contributions:								
Cash and other financial assets	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	<u>244,931</u>	<u>20,863</u>	<u>71,253</u>	<u>344,299</u>	<u>38,657</u>	<u>38,956</u>	<u>-</u>	<u>758,959</u>
<b>EXPENSES</b>								
Salaries and wages	136,813	852	15,500	162,087	6,578	2,673	-	324,503
Employee benefits	40,289	212	4,287	44,487	1,903	613	-	91,791
In-kind expenditures	-	-	-	-	-	-	-	-
Direct assistance	83	16,094	43,802	88,821	-	31,787	-	180,587
Medical expenses	120	-	-	-	-	-	-	120
Consultants and contractual	-	-	-	-	-	-	-	-
Materials and supplies	15,944	-	-	2,129	8,639	8	-	26,720
Travel and training	207	6	87	817	297	-	-	1,414
Repairs and maintenance	1,458	-	-	-	-	17	-	1,475
Interest	-	-	-	-	-	-	-	-
Vehicle expenses	2,138	4	152	800	343	-	-	3,437
Rent	14,501	1,066	952	10,418	532	244	-	27,713
Occupancy	3,008	352	223	2,409	16,975	55	-	23,022
Insurance	-	-	-	-	-	-	-	-
Postage and printing	190	-	-	64	91	-	-	345
Telephone	3,249	340	306	2,967	73	21	-	6,956
Rentals	5,728	-	-	-	-	289	-	6,017
Capital purchases	-	-	-	-	-	-	-	-
Indirect Administration	20,430	1,740	5,943	28,718	3,224	3,249	-	63,304
Other expenses	773	197	1	582	2	-	-	1,555
Depreciation	-	-	-	-	-	-	-	-
	<u>244,931</u>	<u>20,863</u>	<u>71,253</u>	<u>344,299</u>	<u>38,657</u>	<u>38,956</u>	<u>-</u>	<u>758,959</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Kaiser Housing for Health Program 152014	Kaiser Individualized Economic Stability 138178	Blue Cross CalViva Housing & Homelessness Incentive Program	CA Drinking Water Assistance SWRCB	Other Housing Foundation Programs	Subtotal Emerg. Food & Shelter Page 1	Subtotal Emerg. Food & Shelter Page 2	Total All Emerg. Food & Shelter Funds
<b>REVENUE</b>								
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,880	\$ 38,956	\$ 758,836
Grant Income - State	-	-	61,909	-	-	-	720,003	781,912
Grant Income - local Government	-	-	-	-	-	-	-	-
Grant and contract income - other	50,000	-	33,336	-	-	-	-	83,336
Contributions:								
Cash and other financial assets	-	-	-	-	12,650	-	-	12,650
Nonfinancial assets (in-kind)	-	-	-	-	-	23,776	-	23,776
Rental income	-	-	-	-	-	67,089	-	67,089
Interest income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	1,345	-	-	1,345
	<u>50,000</u>	<u>-</u>	<u>95,245</u>	<u>-</u>	<u>13,995</u>	<u>810,745</u>	<u>758,959</u>	<u>1,728,944</u>
<b>EXPENSES</b>								
Salaries and wages	3,795	-	54,058	-	-	281,636	324,503	663,992
Employee benefits	1,019	-	13,924	-	-	79,521	91,791	186,255
In-kind expenditures	-	-	-	-	-	23,776	-	23,776
Direct assistance	40,417	-	1,744	-	6,025	7,946	180,587	236,719
Medical expenses	-	-	-	-	-	-	120	120
Consultants and contractual	-	-	-	-	-	26,212	-	26,212
Materials and supplies	-	-	3,735	-	2,572	24,199	26,720	57,226
Travel and training	105	-	63	-	-	721	1,414	2,303
Repairs and maintenance	-	-	-	-	6	2,110	1,475	3,591
Interest	-	-	-	-	-	-	-	-
Vehicle expenses	115	-	8,544	-	-	8,602	3,437	20,698
Rent	246	-	3,734	-	-	249,791	27,713	281,484
Occupancy	51	-	849	-	-	51,602	23,022	75,524
Insurance	-	-	-	-	-	17	-	17
Postage and printing	-	-	192	-	-	45	345	582
Telephone	70	-	907	-	-	9,895	6,956	17,828
Rentals	-	-	-	-	-	713	6,017	6,730
Capital purchases	-	-	(500)	-	-	-	-	(500)
Indirect Administration	4,171	-	7,986	-	-	42,871	63,304	118,332
Other expenses	11	-	9	-	-	1,088	1,555	2,663
Depreciation	-	-	-	-	-	-	-	-
	<u>50,000</u>	<u>-</u>	<u>95,245</u>	<u>-</u>	<u>8,603</u>	<u>810,745</u>	<u>758,959</u>	<u>1,723,552</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,392</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**ENERGY PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Department of Community Services & Development								
	LIHEAP								
	LIHEAP	LIHEAP	LIHEAP	LIHEAP	LIHWAP	SLIHEAP	ESLIHEAP	SLIHEAP	Total
	23B-5019	24B-2019	22B-4019	21V-5568	21W-9010	22Q-4568	23J-5723	23Q-5568	
<b>REVENUE</b>									
Grant Income - Federal	\$ 319,520	\$ 463,223	\$ 7,283	\$ -	\$ 21,087	\$ -	\$ 138,901	\$ 4,749	\$ 954,763
Grant Income - State	-	-	-	-	-	-	-	-	-
Grant Income - local Government	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
	<u>319,520</u>	<u>463,223</u>	<u>7,283</u>	<u>-</u>	<u>21,087</u>	<u>-</u>	<u>138,901</u>	<u>4,749</u>	<u>954,763</u>
<b>EXPENSES</b>									
Salaries and wages	93,957	157,069	-	-	8,011	-	87,013	3,110	349,160
Employee benefits	21,536	34,555	-	-	2,502	-	18,230	952	77,775
In-kind expenditures	-	-	-	-	-	-	-	-	-
Direct assistance	2,473	20,421	-	-	-	-	9,188	-	32,082
Medical expenses	180	60	-	-	-	-	-	-	240
Consultants and contractual	143,403	136,901	-	-	-	-	-	-	280,304
Materials and supplies	8,399	12,110	314	-	4,302	-	2,286	-	27,411
Travel and training	3,677	4,061	-	-	177	-	-	-	7,915
Repairs and maintenance	459	698	-	-	54	-	156	-	1,367
Interest	-	-	-	-	-	-	-	-	-
Vehicle expenses	1,004	1,354	-	-	841	-	876	-	4,075
Rent	18,152	47,979	6,197	-	821	-	8,081	209	81,439
Occupancy	3,397	5,578	6	-	342	-	1,323	39	10,685
Insurance	-	-	-	-	-	-	-	-	-
Postage and printing	1,019	4,049	-	-	540	-	85	-	5,693
Telephone	615	995	158	-	43	-	633	41	2,485
Rentals	6,345	8,363	-	-	1,634	-	193	-	16,535
Capital purchases	-	-	-	-	-	-	-	-	-
Indirect Administration	14,484	27,600	608	-	1,759	-	10,819	396	55,666
Other expenses	420	1,430	-	-	61	-	18	2	1,931
Depreciation	-	-	-	-	-	-	-	-	-
	<u>319,520</u>	<u>463,223</u>	<u>7,283</u>	<u>-</u>	<u>21,087</u>	<u>-</u>	<u>138,901</u>	<u>4,749</u>	<u>954,763</u>
<b>EXCESS (DEFICIENCY) OF</b>									
<b>REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Community Services Programs	City of Madera CDBG	Volunteer Income Tax Assistance & CA EITC Outreach	United Way Madera Rising	Subtotal Other Programs Page 1
<b>REVENUE</b>					
Grant Income - Federal	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Grant Income - State	-	-	-	25,683	25,683
Grant Income - local Government	-	-	-	-	-
Grant and contract income - other	12,500	-	-	-	12,500
Contributions:					
Cash and other financial assets	490	-	-	-	490
Nonfinancial assets (in-kind)	-	-	-	-	-
Rental income	-	-	-	-	-
Other revenue	885	-	-	-	885
	<u>13,875</u>	<u>20,000</u>	<u>-</u>	<u>25,683</u>	<u>59,558</u>
<b>EXPENSES</b>					
Salaries and wages	108	13,121	-	9,149	22,378
Employee benefits	50	3,139	-	1,941	5,130
In-kind expenditures	-	-	-	-	-
Direct assistance	-	-	-	4,804	4,804
Medical expenses	-	-	-	-	-
Consultants and contractual	-	-	-	-	-
Materials and supplies	907	-	-	7,025	7,932
Travel and training	-	313	-	8	321
Repairs and maintenance	-	-	-	-	-
Interest	-	-	-	-	-
Vehicle expenses	-	88	-	12	100
Rent	12,500	649	-	466	13,615
Occupancy	-	141	-	105	246
Insurance	-	-	-	-	-
Postage and printing	-	-	-	-	-
Telephone	-	194	-	31	225
Rentals	-	34	-	-	34
Capital purchases	-	-	-	-	-
Indirect Administration	-	1,668	-	2,142	3,810
Other expenses	118	653	-	-	771
Depreciation	-	-	-	-	-
	<u>13,683</u>	<u>20,000</u>	<u>-</u>	<u>25,683</u>	<u>59,366</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy & Outreach	Cal-OES Comprehensive Domestic Violence Serv	Cal-OES Transitional Housing	Cal-OES Child Advocacy Center	National Children's Alliance (NCA)	Other Programs	Subtotal Other Programs Page 2
<b>REVENUE</b>									
Grant Income - Federal	\$ 380,206	\$ 316,290	\$ 205,073	\$ 374,226	\$ 118,109	\$ 141,982	\$ 38,552	\$ -	\$ 1,574,438
Grant Income - State	15,620	32,833	-	201,980	-	-	-	-	250,433
Grant Income - local Government	-	-	-	-	-	-	-	66,573	66,573
Grant and contract income - other	-	-	-	-	-	-	-	33,000	33,000
Contributions:									
Cash and other financial assets	-	-	-	-	-	-	-	18,319	18,319
Nonfinancial assets (in-kind)	-	-	-	-	-	375	-	-	375
Rental income	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
	<u>395,826</u>	<u>349,123</u>	<u>205,073</u>	<u>576,206</u>	<u>118,109</u>	<u>142,357</u>	<u>38,552</u>	<u>117,892</u>	<u>1,943,138</u>
<b>EXPENSES</b>									
Salaries and wages	196,470	191,083	120,009	310,623	58,522	55,381	-	419	932,507
Employee benefits	51,947	49,269	30,040	78,994	19,668	15,928	-	6	245,852
In-kind expenditures	-	-	-	-	-	375	-	-	375
Direct assistance	19,778	-	-	697	8,717	-	-	11,755	40,947
Medical expenses	-	-	-	385	-	-	-	-	385
Consultants and contractual	2,984	2,155	879	9,322	87	3,099	15,918	82	34,526
Materials and supplies	51,953	20,521	13,289	28,922	2,455	16,017	8,573	3,282	145,012
Travel and training	5,606	3,646	5,111	3,723	-	888	11,684	-	30,658
Repairs and maintenance	90	40	31	97	1	606	-	-	865
Interest	-	-	-	-	-	-	-	-	-
Vehicle expenses	2,680	12,525	4,148	13,173	1,556	-	-	-	34,082
Rent	14,549	22,803	4,287	15,678	14,735	7,919	-	848	80,819
Occupancy	4,110	7,635	1,211	44,204	518	23,781	-	-	81,459
Insurance	623	669	302	1,019	244	23	-	-	2,880
Postage and printing	399	1,250	248	87	9	99	-	-	2,092
Telephone	6,773	6,194	5,560	14,910	1,001	1,904	-	-	36,342
Rentals	2,807	1,096	1,584	2,238	49	431	-	-	8,205
Capital purchases	-	-	-	-	-	1,995	-	-	1,995
Indirect Administration	33,016	29,120	17,105	48,062	9,851	12,896	2,377	90	152,517
Other expenses	2,041	1,117	1,269	4,072	696	1,015	-	88	10,298
Depreciation	-	-	-	-	-	-	-	-	-
	<u>395,826</u>	<u>349,123</u>	<u>205,073</u>	<u>576,206</u>	<u>118,109</u>	<u>142,357</u>	<u>38,552</u>	<u>16,570</u>	<u>1,841,816</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,322</u>	<u>\$ 101,322</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Mental Health Services	Strengthening Families Parenting	Child Advocacy Center CFIT	Subtotal Other Programs Page 1	Subtotal Other Programs Page 2	Total All Funds
<b>REVENUE</b>						
Grant Income - Federal	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,574,438	\$ 1,594,438
Grant Income - State	-	-	-	25,683	250,433	276,116
Grant Income - local Government	-	277,136	-	-	66,573	343,709
Grant and contract income - other	-	-	-	12,500	33,000	45,500
Contributions:						
Cash and other financial assets	-	-	-	490	18,319	18,809
Nonfinancial assets (in-kind)	-	-	-	-	375	375
Rental income	-	-	-	-	-	-
Other revenue	-	-	-	885	-	885
	<u>-</u>	<u>277,136</u>	<u>-</u>	<u>59,558</u>	<u>1,943,138</u>	<u>2,279,832</u>
<b>EXPENSES</b>						
Salaries and wages	-	114,981	-	22,378	932,507	1,069,866
Employee benefits	-	33,565	-	5,130	245,852	284,547
In-kind expenditures	-	-	-	-	375	375
Direct assistance	-	-	-	4,804	40,947	45,751
Medical expenses	-	750	-	-	385	1,135
Consultants and contractual	-	3,540	3,379	-	34,526	41,445
Materials and supplies	-	37,549	174	7,932	145,012	190,667
Travel and training	-	-	-	321	30,658	30,979
Repairs and maintenance	-	804	-	-	865	1,669
Interest	-	-	-	-	-	-
Vehicle expenses	-	-	-	100	34,082	34,182
Rent	-	39,705	-	13,615	80,819	134,139
Occupancy	-	12,814	-	246	81,459	94,519
Insurance	-	-	-	-	2,880	2,880
Postage and printing	-	362	-	-	2,092	2,454
Telephone	-	8,046	-	225	36,342	44,613
Rentals	-	1,517	-	34	8,205	9,756
Capital purchases	-	-	-	-	1,995	1,995
Indirect Administration	-	23,116	323	3,810	152,517	179,766
Other expenses	-	387	-	771	10,298	11,456
Depreciation	-	-	-	-	-	-
	<u>-</u>	<u>277,136</u>	<u>3,876</u>	<u>59,366</u>	<u>1,841,816</u>	<u>2,182,194</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,876)</u>	<u>\$ 192</u>	<u>\$ 101,322</u>	<u>\$ 97,638</u>

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

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

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

	11/1/2022 Through 6/30/2023	7/1/2023 Through 6/30/2024	Total Audited Costs	Total Reported Expenses	Budget 11/1/2022 Through 6/30/2024
<b><u>REVENUE</u></b>					
Grant Revenue	\$ 405,939	\$ 143,641	\$ 549,580		\$ 549,580
Interest Income	-	-	-		-
Program Income	-	-	-		-
<b>Total Revenue</b>	<b>405,939</b>	<b>143,641</b>	<b>549,580</b>		<b>549,580</b>
<b><u>EXPENDITURES</u></b>					
<b>Weatherization Support Costs</b>					
Intake	24,032	16,776	40,808	40,808	43,966
Outreach	17,748	9,731	27,479	27,479	27,479
Training and Technical Assistance	6,632	4,882	11,514	11,514	27,479
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	3,072	421	3,493	3,493	-
Liability Insurance	4,481	327	4,808	4,808	-
General Operating Costs	42,343	7,596	49,939	49,939	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-
<b>Total Support Costs</b>	<b>98,308</b>	<b>39,733</b>	<b>138,041</b>	<b>138,041</b>	<b>98,924</b>
<b>Weatherization Direct Program Costs</b>					
Direct Program Activities	187,644	87,251	274,895	274,895	450,656
Other Program Costs	119,987	16,657	136,644	136,644	-
<b>Total Expenses</b>	<b>\$ 405,939</b>	<b>\$ 143,641</b>	<b>\$ 549,580</b>	<b>\$ 549,580</b>	<b>\$ 549,580</b>



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

	11/1/2022 Through 6/30/2023	7/1/2023 Through 6/30/2024	Total Audited Costs	Total Reported Expenses	Budget 11/1/2022 Through 6/30/2024
<b>REVENUE</b>					
Grants Income Federal	\$ 220,976	\$ 175,879	\$ 396,855		\$ 396,855
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<b>220,976</b>	<b>175,879</b>	<b>396,855</b>		<b>396,855</b>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	37,427	30,987	68,414	68,414	96,184
<b>Administrative Costs</b>					
Administrative Costs	42,877	38,336	81,213	81,213	108,259
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>80,304</b>	<b>69,323</b>	<b>149,627</b>	<b>149,627</b>	<b>204,443</b>
<b>Program Support Costs</b>					
Intake	41,830	40,115	81,945	81,945	103,742
Outreach	38,880	22,138	61,018	61,018	64,193
Training and Technical Assistance	4,267	2,141	6,408	6,408	24,477
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	31,529	28,789	60,318	60,318	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>116,506</b>	<b>93,183</b>	<b>209,689</b>	<b>209,689</b>	<b>192,412</b>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	9,951	10,900	20,851	20,851	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	6,428	-	6,428	6,428	-
Wood, Propane and Oil (ECIP & HEAP WPO)	7,787	2,473	10,260	10,260	-
<b>Total Program Services Costs</b>	<b>24,166</b>	<b>13,373</b>	<b>37,539</b>	<b>37,539</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 220,976</b>	<b>\$ 175,879</b>	<b>\$ 396,855</b>	<b>\$ 396,855</b>	<b>\$ 396,855</b>

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

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

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

	11/1/2021 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs	Total Reported Expenses	Budget 11/1/2021 Through 12/31/2023
<b>REVENUE</b>						
Grants Income Federal	\$ 21,718	\$ 256,612	\$ 7,283	\$ 285,613		\$ 285,613
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>21,718</b>	<b>256,612</b>	<b>7,283</b>	<b>285,613</b>		<b>285,613</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	2,603	54,642	-	57,245	57,245	57,245
<b>Administrative Costs</b>						
Administrative Costs	5,371	64,335	7,283	76,989	76,989	76,989
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>7,974</b>	<b>118,977</b>	<b>7,283</b>	<b>134,234</b>	<b>134,234</b>	<b>134,234</b>
<b>Program Support Costs</b>						
Intake	3,485	52,121	-	55,606	55,606	55,606
Outreach	2,994	35,109	-	38,103	38,103	38,103
Training and Technical Assistance	35	924	-	959	959	959
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	3,084	26,128	-	29,212	29,308	29,212
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>9,598</b>	<b>114,282</b>	<b>-</b>	<b>123,880</b>	<b>123,976</b>	<b>123,880</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	1,117	15,210	-	16,327	16,231	16,327
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	3,029	8,143	-	11,172	11,172	11,172
<b>Total Program Services Costs</b>	<b>4,146</b>	<b>23,353</b>	<b>-</b>	<b>27,499</b>	<b>27,403</b>	<b>27,499</b>
<b>Total Expenses</b>	<b>\$ 21,718</b>	<b>\$ 256,612</b>	<b>\$ 7,283</b>	<b>\$ 285,613</b>	<b>\$ 285,613</b>	<b>\$ 285,613</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 24B-2019 (WX)  
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JUNE 30, 2025**

	11/1/2023 Through 6/30/2024	7/1/2024 Through 6/30/2025	Total Audited Costs	Total Reported Expenses	Budget 11/1/2023 Through 6/30/2025
<b><u>REVENUE</u></b>					
Grant Revenue	\$ 167,747	\$ -	\$ 167,747		\$ 465,185
Interest Income	-	-	-		-
Program Income	-	-	-		-
<b>Total Revenue</b>	<b>167,747</b>	<b>-</b>	<b>167,747</b>		<b>465,185</b>
<b><u>EXPENDITURES</u></b>					
<b>Weatherization Support Costs</b>					
Intake	27,228	-	27,228	27,228	37,215
Outreach	18,232	-	18,232	18,232	23,259
Training and Technical Assistance	6,181	-	6,181	6,181	23,259
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	70	-	70	70	-
Liability Insurance	590	-	590	590	-
General Operating Costs	11,579	-	11,579	11,579	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-
<b>Total Support Costs</b>	<b>63,880</b>	<b>-</b>	<b>63,880</b>	<b>63,880</b>	<b>83,733</b>
<b>Weatherization Direct Program Costs</b>					
Direct Program Activities	68,331	-	68,331	68,331	381,452
Other Program Costs	35,536	-	35,536	35,536	-
<b>Total Expenses</b>	<b>\$ 167,747</b>	<b>\$ -</b>	<b>\$ 167,747</b>	<b>\$ 167,747</b>	<b>\$ 465,185</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 24B-2019 (EHA16)  
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JUNE 30, 2025**

	11/1/2023 Through 6/30/2024	7/1/2024 Through 6/30/2025	Total Audited Costs	Total Reported Expenses	Budget 11/1/2023 Through 6/30/2025
<b>REVENUE</b>					
Grants Income Federal	\$ 295,476	\$ -	\$ 295,476		\$ 420,040
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>295,476</u>	<u>-</u>	<u>295,476</u>		<u>420,040</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	36,983	-	36,983	36,983	93,037
<b>Administrative Costs</b>					
Administrative Costs	61,311	-	61,311	61,311	93,037
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>98,294</u>	<u>-</u>	<u>98,294</u>	<u>98,294</u>	<u>186,074</u>
<b>Program Support Costs</b>					
Intake	68,843	-	68,843	68,843	89,130
Outreach	44,007	-	44,007	44,007	55,706
Training and Technical Assistance	5,074	-	5,074	5,074	22,282
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	59,001	-	59,001	59,001	66,848
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>176,925</u>	<u>-</u>	<u>176,925</u>	<u>176,925</u>	<u>233,966</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	10,000	-	10,000	10,000	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	10,257	-	10,257	10,257	-
<b>Total Program Services Costs</b>	<u>20,257</u>	<u>-</u>	<u>20,257</u>	<u>20,257</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 295,476</u>	<u>\$ -</u>	<u>\$ 295,476</u>	<u>\$ 295,476</u>	<u>\$ 420,040</u>

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 23J-5723 (WX)  
FOR THE PERIOD APRIL 15, 2024 THROUGH MAY 31, 2025**

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

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

	4/15/2023 Through 6/30/2023	7/1/2023 Through 6/30/2024	7/1/2024 Through 5/31/2025	Total Audited Costs	Total Reported Expenses	Budget 4/15/2023 Through 5/31/2025
<b>REVENUE</b>						
Grants Income Federal	\$ 8,881	\$ 138,901	\$ -	\$ 147,782		\$ 149,644
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	<b>8,881</b>	<b>138,901</b>	<b>-</b>	<b>147,782</b>		<b>149,644</b>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	1,581	30,531	-	32,112	32,112	32,112
<b>Administrative Costs</b>						
Administrative Costs	866	33,229	-	34,095	34,095	35,957
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>2,447</b>	<b>63,760</b>	<b>-</b>	<b>66,207</b>	<b>66,207</b>	<b>68,069</b>
<b>Program Support Costs</b>						
Intake	3,095	41,453	-	44,548	44,548	44,548
Outreach	1,910	20,045	-	21,955	21,955	21,955
Training and Technical Assistance	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	375	4,455	-	4,830	4,830	15,072
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>5,380</b>	<b>65,953</b>	<b>-</b>	<b>71,333</b>	<b>71,333</b>	<b>81,575</b>
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	1,054	9,188	-	10,242	10,242	-
<b>Total Program Services Costs</b>	<b>1,054</b>	<b>9,188</b>	<b>-</b>	<b>10,242</b>	<b>10,242</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 8,881</b>	<b>\$ 138,901</b>	<b>\$ -</b>	<b>\$ 147,782</b>	<b>\$ 147,782</b>	<b>\$ 149,644</b>



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

	5/1/2023 Through 6/30/2023	7/1/2023 Through 5/31/2024	Total Audited Costs	Total Reported Expenses	Budget 5/1/2023 Through 5/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 4,640	\$ 4,749	\$ 9,389		\$ 9,389
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>4,640</u>	<u>4,749</u>	<u>9,389</u>		<u>9,389</u>
<b><u>EXPENDITURES</u></b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	1,056	1,150	2,206	2,206	2,206
<b>Administrative Costs</b>					
Administrative Costs	633	766	1,399	1,399	1,403
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>1,689</u>	<u>1,916</u>	<u>3,605</u>	<u>3,605</u>	<u>3,609</u>
<b>Program Support Costs</b>					
Intake	1,523	1,648	3,171	3,171	3,171
Outreach	951	1,034	1,985	1,985	1,985
Training and Technical Assistance	477	147	624	624	624
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	-	4	4	4	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>2,951</u>	<u>2,833</u>	<u>5,784</u>	<u>5,784</u>	<u>5,780</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)					
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
<b>Total Program Services Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 4,640</u>	<u>\$ 4,749</u>	<u>\$ 9,389</u>	<u>\$ 9,389</u>	<u>\$ 9,389</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 24Q-2568 (EHA16)  
FOR THE PERIOD MAY 1, 2024 THROUGH MAY 31, 2025**

	5/1/2024 Through 6/30/2024	7/1/2024 Through 5/31/2025	Total Audited Costs	Total Reported Expenses	Budget 5/1/2024 Through 5/31/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ -	\$ -	\$ -		\$ 9,202
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>9,202</u>
<b><u>EXPENDITURES</u></b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	-	-	-	-	1,958
<b>Administrative Costs</b>					
Administrative Costs	-	-	-	-	1,958
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,916</u>
<b>Program Support Costs</b>					
Intake	-	-	-	-	2,819
Outreach	-	-	-	-	1,762
Training and Technical Assistance	-	-	-	-	705
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	-	-	-	-	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,286</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
<b>Total Program Services Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,202</u>

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

	4/1/2022 Through 6/30/2022	7/1/2022 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs	Total Reported Expenses	Budget 4/1/2022 Through 12/31/2023
<b>REVENUE</b>						
Grants Income Federal	\$ -	\$ 76,428	\$ 21,087	\$ 97,515		\$ 97,515
Other Revenue	-	-	-	-		-
<b>Total Revenue</b>	-	76,428	21,087	97,515		97,515
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Assurance 16 Costs	-	-	-	-	-	-
<b>Administrative Costs</b>						
Administrative Costs	-	14,075	10,574	24,649	24,649	24,649
Administrative Equipment (More Than \$5,000)	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	-	14,075	10,574	24,649	24,649	24,649
<b>Program Support Costs</b>						
Intake	-	15,778	9,728	25,506	25,506	-
Outreach	-	45,933	772	46,705	46,705	-
Training and Technical Assistance	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-	-
General Operating Expenditures	-	642	13	655	655	72,866
Automation Supplemental	-	-	-	-	-	-
<b>Total Program Support Costs</b>	-	62,353	10,513	72,866	72,866	72,866
<b>Program Services Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
<b>Total Program Services Costs</b>	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 76,428</b>	<b>\$ 21,087</b>	<b>\$ 97,515</b>	<b>\$97,515</b>	<b>\$ 97,515</b>

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

	23F-4023 CAA				
	Actual			Reported Costs	Budget
	1/1/2023 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs		1/1/2023 Through 12/31/2023
<b>REVENUE</b>					
Grants Revenue	\$ 210,386	\$ 107,816	\$ 318,202		\$ 318,202
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<u>210,386</u>	<u>107,816</u>	<u>318,202</u>		<u>318,202</u>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	53,113	12,898	66,011	66,011	63,185
Fringe Benefits	17,115	5,116	22,231	22,227	21,265
Operating Expenses	1,571	415	1,986	1,986	1,984
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	<u>71,799</u>	<u>18,429</u>	<u>90,228</u>	<u>90,224</u>	<u>86,434</u>
<b>Program Costs</b>					
Salaries and Wages	84,848	53,287	138,135	138,135	138,180
Fringe Benefits	17,324	11,501	28,825	28,829	28,807
Operating Expenses	33,023	24,599	57,622	57,622	61,389
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	3,392	-	3,392	3,392	3,392
Other Costs	-	-	-	-	-
Subtotal Program Costs	<u>138,587</u>	<u>89,387</u>	<u>227,974</u>	<u>227,978</u>	<u>231,768</u>
<b>TOTAL EXPENSE</b>	<u>\$ 210,386</u>	<u>\$ 107,816</u>	<u>\$ 318,202</u>	<u>\$ 318,202</u>	<u>\$ 318,202</u>

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

	23F-4023 Discretionary				
	Actual			Reported Costs	Budget
	6/15/2023 Through 6/30/2023	7/1/2023 Through 12/31/2023	Total Audited Costs		6/15/2023 Through 12/31/2023
<b>REVENUE</b>					
Grants Revenue	\$ 59	\$ 7,192	\$ 7,251		\$ 7,251
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<u>59</u>	<u>7,192</u>	<u>7,251</u>		<u>7,251</u>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Program Costs</b>					
Salaries and Wages	48	5,721	5,769	5,769	5,849
Fringe Benefits	6	1,467	1,473	1,473	1,393
Operating Expenses	5	4	9	9	9
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Program Costs	<u>59</u>	<u>7,192</u>	<u>7,251</u>	<u>7,251</u>	<u>7,251</u>
<b>TOTAL EXPENSE</b>	<u>\$ 59</u>	<u>\$ 7,192</u>	<u>\$ 7,251</u>	<u>\$ 7,251</u>	<u>\$ 7,251</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	24F-3023 CAA				
	Actual			Reported Costs	Budget
	1/1/2024 Through 6/30/2024	7/1/2024 Through 12/31/2024	Total Audited Costs		1/1/2024 Through 12/31/2024
<b>REVENUE</b>					
Grants Revenue	\$ 116,860	\$ -	\$ 116,860		\$ 318,202
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>116,860</b>	<b>-</b>	<b>116,860</b>		<b>318,202</b>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	5,059	-	5,059	5,059	54,950
Fringe Benefits	1,281	-	1,281	1,281	15,987
Operating Expenses	9,912	-	9,912	9,912	2,115
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Subtotal Administrative Costs	16,252	-	16,252	16,252	73,052
<b>Program Costs</b>					
Salaries and Wages	53,928	-	53,928	53,928	168,576
Fringe Benefits	10,775	-	10,775	10,775	41,638
Operating Expenses	35,905	-	35,905	35,905	23,460
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	7,000
Other Costs	-	-	-	-	4,476
Subtotal Program Costs	100,608	-	100,608	100,608	245,150
<b>TOTAL EXPENSE</b>	<b>\$ 116,860</b>	<b>\$ -</b>	<b>\$ 116,860</b>	<b>\$ 116,860</b>	<b>\$ 318,202</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - DISCRETIONARY  
FOR THE PERIOD JUNE 15, 2024 THROUGH DECEMBER 31, 2024**

	24F-3023 Discretionary				Budget 6/15/2024 Through 12/31/2024
	Actual		Total Audited Costs	Reported Costs	
	6/15/2024 Through 6/30/2024	7/1/2024 Through 12/31/2024			
<b>REVENUE</b>					
Grants Revenue	\$ -	\$ -	\$ -		\$ 26,000
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>26,000</b>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	2,169
Subtotal Administrative Costs	-	-	-	-	2,169
<b>Program Costs</b>					
Salaries and Wages	-	-	-	-	6,411
Fringe Benefits	-	-	-	-	1,748
Operating Expenses	-	-	-	-	13,172
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	2,500
Other Costs	-	-	-	-	-
Subtotal Program Costs	-	-	-	-	23,831
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>

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

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



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

	<u>Rape/Sexual Assault</u> RC21 35 1245					
	Audited Costs 10/1/2021 Through 6/30/2022	Audited Costs 7/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2021 Through 9/30/2023	Total Budget 10/1/2021 Through 9/30/2023
<b><u>REVENUE</u></b>						
Grants Income Federal	\$ 73,263	\$ 144,372	\$ 21,784	\$ 239,419	\$ 239,419	\$ 284,948
Grants Income State	150,345	-	-	150,345	150,345	150,345
In-Kind Contributions	5,774	-	-	5,774	5,774	-
<b>TOTAL REVENUE</b>	<b>229,382</b>	<b>144,372</b>	<b>21,784</b>	<b>395,538</b>	<b>395,538</b>	<b>435,293</b>
<b><u>EXPENSE</u></b>						
<u>Personnel Services</u>						
Personnel Services	171,721	65,763	-	237,484	237,484	237,019
Salaries In-Kind	5,415	-	-	5,415	5,415	-
Total Personnel Services	177,136	65,763	-	242,899	242,899	237,019
<u>Operating Expenses</u>						
Operating Expenses	51,887	78,609	21,784	152,280	152,280	198,274
In-Kind Expenses	359	-	-	359	359	-
Total Operating Expenses	52,246	78,609	21,784	152,639	152,639	198,274
<u>Equipment</u>						
Capital Purchases	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>229,382</b>	<b>144,372</b>	<b>21,784</b>	<b>395,538</b>	<b>395,538</b>	<b>435,293</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Rape/Sexual Assault</u> RC22 36 1245				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 194,440	\$ 124,974	\$ 319,414	\$ 319,414	\$ 319,414
Grants Income State	15,620	-	15,620	15,620	15,620
In-Kind Contributions	8,943	-	8,943	8,943	-
<b>TOTAL REVENUE</b>	<b>219,003</b>	<b>124,974</b>	<b>343,977</b>	<b>343,977</b>	<b>335,034</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	154,450	56,161	210,611	210,611	209,926
Salaries In-Kind	8,525	-	8,525	8,525	-
Total Personnel Services	162,975	56,161	219,136	219,136	209,926
<u>Operating Expenses</u>					
Operating Expenses	55,610	68,813	124,423	124,423	125,108
In-Kind Expenses	418	-	418	418	-
Total Operating Expenses	56,028	68,813	124,841	124,841	125,108
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>219,003</b>	<b>124,974</b>	<b>343,977</b>	<b>343,977</b>	<b>335,034</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
RAPE CRISIS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Rape/Sexual Assault</u> RC23 37 1245				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 233,448	\$ -	\$ 233,448	\$ 233,448	\$ 342,545
Grants Income State	15,620	-	15,620	15,620	15,620
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>249,068</b>	<b>-</b>	<b>249,068</b>	<b>249,068</b>	<b>358,165</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	192,256	-	192,256	192,256	249,278
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	192,256	-	192,256	192,256	249,278
<u>Operating Expenses</u>					
Operating Expenses	56,812	-	56,812	56,812	108,887
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	56,812	-	56,812	56,812	108,887
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>249,068</b>	<b>-</b>	<b>249,068</b>	<b>249,068</b>	<b>358,165</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Victim Witness Program</u> VW22 36 0200				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 211,997	\$ 72,268	\$ 284,265	\$ 284,265	\$ 284,265
Grants Income State	32,616	-	32,616	32,616	32,616
In-Kind Contributions	5,524	-	5,524	5,524	-
<b>TOTAL REVENUE</b>	<b>250,137</b>	<b>72,268</b>	<b>322,405</b>	<b>322,405</b>	<b>316,881</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	165,662	50,178	215,840	215,840	215,841
Salaries In-Kind	5,194	-	5,194	5,194	-
Total Personnel Services	170,856	50,178	221,034	221,034	215,841
<u>Operating Expenses</u>					
Operating Expenses	78,951	22,090	101,041	101,041	101,040
In-Kind Expenses	330	-	330	330	-
Total Operating Expenses	79,281	22,090	101,371	101,371	101,040
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>250,137</b>	<b>72,268</b>	<b>322,405</b>	<b>322,405</b>	<b>316,881</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
VICTIM WITNESS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Victim Witness Program</u>				
	VW23 37 0200				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b>REVENUE</b>					
Grants Income Federal	\$ 244,022	\$ -	\$ 244,022	\$ 244,022	\$ 386,156
Grants Income State	32,833	-	32,833	32,833	32,833
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>276,855</u>	<u>-</u>	<u>276,855</u>	<u>276,855</u>	<u>418,989</u>
<b>EXPENSE</b>					
<u>Personnel Services</u>					
Personnel Services	190,174	-	190,174	190,174	258,339
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	<u>190,174</u>	<u>-</u>	<u>190,174</u>	<u>190,174</u>	<u>258,339</u>
<u>Operating Expenses</u>					
Operating Expenses	86,681	-	86,681	86,681	160,650
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	<u>86,681</u>	<u>-</u>	<u>86,681</u>	<u>86,681</u>	<u>160,650</u>
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<u>276,855</u>	<u>-</u>	<u>276,855</u>	<u>276,855</u>	<u>418,989</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

<u>Unservd/Underserved Victim Advocacy Program</u>					
UV22 01 1245					
	Audited Costs 1/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 12/31/2023	Total Audited Costs	Reported Expenses 1/1/2023 Through 12/31/2023	Total Budget 1/1/2023 Through 12/31/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 86,486	\$ 110,420	\$ 196,906	\$ 196,906	\$ 196,906
Grants Income State	-	-	-	-	-
In-Kind Contributions	387	-	387	387	-
<b>TOTAL REVENUE</b>	<u>86,873</u>	<u>110,420</u>	<u>197,293</u>	<u>197,293</u>	<u>196,906</u>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	65,190	78,271	143,461	143,461	143,460
Salaries In-Kind	387	-	387	387	-
Total Personnel Services	<u>65,577</u>	<u>78,271</u>	<u>143,848</u>	<u>143,848</u>	<u>143,460</u>
<u>Operating Expenses</u>					
Operating Expenses	21,296	32,149	53,445	53,445	53,446
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	<u>21,296</u>	<u>32,149</u>	<u>53,445</u>	<u>53,445</u>	<u>53,446</u>
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<u>86,873</u>	<u>110,420</u>	<u>197,293</u>	<u>197,293</u>	<u>196,906</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2024 THROUGH JUNE 30, 2024**

	<u>Unservd/Underserved Victim Advocacy Program</u>				
	UV23 02 1245				
	Audited Costs 1/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 12/31/2024	Total Audited Costs	Reported Expenses 1/1/2024 Through 12/31/2024	Total Budget 1/1/2024 Through 12/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 94,653	\$ -	\$ 94,653	\$ 94,653	\$ 196,906
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>94,653</b>	<b>-</b>	<b>94,653</b>	<b>94,653</b>	<b>196,906</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	71,777	-	71,777	71,777	147,586
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	71,777	-	71,777	71,777	147,586
<u>Operating Expenses</u>					
Operating Expenses	22,876	-	22,876	22,876	49,320
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	22,876	-	22,876	22,876	49,320
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>94,653</b>	<b>-</b>	<b>94,653</b>	<b>94,653</b>	<b>196,906</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Comprehensive Shelter</u> DV22 14 1245				
	Audited Costs 10/1/2022 Through 6/30/2023	Audited Costs 7/1/2023 Through 9/30/2023	Total Audited Costs	Reported Expenses 10/1/2022 Through 9/30/2023	Total Budget 10/1/2022 Through 9/30/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 181,487	\$ 154,120	\$ 335,607	\$ 335,607	\$ 335,607
Grants Income State	201,980	-	201,980	201,980	201,980
In-Kind Contributions	22,498	-	22,498	22,498	-
<b>TOTAL REVENUE</b>	<b>405,965</b>	<b>154,120</b>	<b>560,085</b>	<b>560,085</b>	<b>537,587</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	282,942	95,417	378,359	378,359	378,360
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	282,942	95,417	378,359	378,359	378,360
<u>Operating Expenses</u>					
Operating Expenses	100,525	58,703	159,228	159,228	159,227
In-Kind Expenses	22,498	-	22,498	22,498	-
Total Operating Expenses	123,023	58,703	181,726	181,726	159,227
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>405,965</b>	<b>154,120</b>	<b>560,085</b>	<b>560,085</b>	<b>537,587</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
COMPREHENSIVE SHELTER PROGRAM  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH JUNE 30, 2024**

	<u>Comprehensive Shelter</u> DV23 15 1245				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 220,106	\$ -	\$ 220,106	\$ 220,106	\$ 335,607
Grants Income State	201,980	-	201,980	201,980	201,980
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>422,086</b>	<b>-</b>	<b>422,086</b>	<b>422,086</b>	<b>537,587</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	294,201	-	294,201	294,201	368,532
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	294,201	-	294,201	294,201	368,532
<u>Operating Expenses</u>					
Operating Expenses	127,885	-	127,885	127,885	169,055
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	127,885	-	127,885	127,885	169,055
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>422,086</b>	<b>-</b>	<b>422,086</b>	<b>422,086</b>	<b>537,587</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Transitional Housing Program</u>				
	XH22 01 1245				
	Audited Costs 1/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 12/31/2023	Total Audited Costs	Reported Expenses 1/1/2023 Through 12/31/2023	Total Budget 1/1/2023 Through 12/31/2023
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 80,572	\$ 54,428	\$ 135,000	\$ 135,000	\$ 135,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	387	-	387	387	-
<b>TOTAL REVENUE</b>	<b>80,959</b>	<b>54,428</b>	<b>135,387</b>	<b>135,387</b>	<b>135,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	45,103	35,929	81,032	81,032	81,032
Salaries In-Kind	387	-	387	387	-
Total Personnel Services	45,490	35,929	81,419	81,419	81,032
<u>Operating Expenses</u>					
Operating Expenses	35,469	18,499	53,968	53,968	53,968
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	35,469	18,499	53,968	53,968	53,968
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>80,959</b>	<b>54,428</b>	<b>135,387</b>	<b>135,387</b>	<b>135,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
TRANSITIONAL HOUSING PROGRAM  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Transitional Housing Program</u>				
	XH23 02 1245				
	Audited Costs 1/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 12/31/2024	Total Audited Costs	Reported Expenses 1/1/2024 Through 12/31/2024	Total Budget 1/1/2024 Through 12/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 63,681	\$ -	\$ 63,681	\$ 63,681	\$ 135,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>63,681</b>	<b>-</b>	<b>63,681</b>	<b>63,681</b>	<b>135,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	42,261	-	42,261	42,261	81,203
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	42,261	-	42,261	42,261	81,203
<u>Operating Expenses</u>					
Operating Expenses	21,420	-	21,420	21,420	53,797
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	21,420	-	21,420	21,420	53,797
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>63,681</b>	<b>-</b>	<b>63,681</b>	<b>63,681</b>	<b>135,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<u>Child Advocacy Center Program</u>					
KC22 01 1245					
	Audited Costs 4/1/2023 Through 6/30/2023	Audited Costs 7/1/2023 Through 3/31/2024	Total Audited Costs	Reported Expenses 4/1/2023 Through 3/31/2024	Total Budget 4/1/2023 Through 3/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 104,849	\$ 95,151	\$ 200,000	\$ 200,000	\$ 200,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>104,849</b>	<b>95,151</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	34,241	50,023	84,264	84,264	85,584
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	34,241	50,023	84,264	84,264	85,584
<u>Operating Expenses</u>					
Operating Expenses	33,307	43,133	76,440	76,440	75,120
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	33,307	43,133	76,440	76,440	75,120
<u>Equipment</u>					
Capital Purchases	37,301	1,995	39,296	39,296	39,296
Total Equipment	37,301	1,995	39,296	39,296	39,296
<b>TOTAL EXPENSES</b>	<b>104,849</b>	<b>95,151</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
CHILD ADVOCACY CENTER PROGRAM  
FOR THE PERIOD APRIL 1, 2024 THROUGH JUNE 30, 2024**

	<u>Child Advocacy Center Program</u>				
	KC23 02 1245				
	Audited Costs 4/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 3/31/2025	Total Audited Costs	Reported Expenses 4/1/2024 Through 3/31/2025	Total Budget 4/1/2024 Through 3/31/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 46,831	\$ -	\$ 46,831	\$ 46,831	\$ 200,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	375	-	375	375	-
<b>TOTAL REVENUE</b>	<u>47,206</u>	<u>-</u>	<u>47,206</u>	<u>47,206</u>	<u>200,000</u>
<b><u>EXPENSE</u></b>					
<u>Personnel Services</u>					
Personnel Services	21,286	-	21,286	21,286	108,251
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	<u>21,286</u>	<u>-</u>	<u>21,286</u>	<u>21,286</u>	<u>108,251</u>
<u>Operating Expenses</u>					
Operating Expenses	25,545	-	25,545	25,545	91,749
In-Kind Expenses	375	-	375	375	-
Total Operating Expenses	<u>25,920</u>	<u>-</u>	<u>25,920</u>	<u>25,920</u>	<u>91,749</u>
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENSES</b>	<u>47,206</u>	<u>-</u>	<u>47,206</u>	<u>47,206</u>	<u>200,000</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**GENERAL INFORMATION**  
**JUNE 30, 2024**

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

Address of Organization: 1225 Gill Avenue  
Madera, CA 93637

Type of Agency: California Nonprofit Public Benefit Corporation

Program Contract Number and Name: C2AP-3030 Alternative Payment-Stage 2  
C3AP-3029 Alternative Payment-Stage 3  
CAPP-2032 Alternative Payment  
CAPP-3032 Alternative Payment  
CCIP-3032 Child Care Initiative Project  
CHST-3032 CCDF Health and Safety  
CRRP-3031 Resource and Referral  
0440-CACFP-20-NP-CS 1361-0J Child Care Food Program

Executive Director: Mattie Mendez

Interim Chief Financial Officer: Donna Tooley

Report Covered: Fiscal year ended June 30, 2024

Days of Operation: Varies

Hours 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, 2024**

	CRRP-3031	CCIP-3032	CHST-3032	CAPP-2032	CAPP-3032	C2AP-3030	C3AP-3029	0440-CACFP- 20-NP-CS	Total
	Resource and Referral	Child Care Initiative Program	Health and Safety	Alternative Payment	Alternative Payment	Alternative Payment Stage 2	Alternative Payment Stage 3	Child Care Food Program	
Expenses:									
Direct payments to provider	\$ -	\$ -	\$ -	\$ 3,783,643	\$ -	\$ 1,168,941	\$ 1,068,158	\$ -	\$ 6,020,742
1000 Certificated salaries	-	-	-	-	-	-	-	-	-
2000 Classified salaries	145,361	25,956	-	235,023	-	74,741	68,733	7,000	556,814
3000 Employee benefits	30,867	6,273	-	45,254	-	13,721	13,529	2,139	111,783
4000 Books and supplies	44,715	11,365	727	64,883	-	13,844	12,076	459,035	606,645
5000 Services and other operating expenses	52,133	7,043	6,233	92,651	-	18,825	18,755	15,909	211,549
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-	-	-	-
Depreciation on assets not purchased with public funds	-	-	-	-	-	-	-	-	-
Start-up expenses - service level exemption	-	-	-	-	-	-	-	-	-
Budget impasse credit	-	-	-	-	-	-	-	-	-
Indirect costs	24,567	4,593	633	383,723	-	117,376	107,377	44,052	682,321
Total expenses claimed for reimbursement	297,643	55,230	7,593	4,605,177	-	1,407,448	1,288,628	528,135	8,189,854
Total supplemental expenses	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 297,643</u>	<u>\$ 55,230</u>	<u>\$ 7,593</u>	<u>\$ 4,605,177</u>	<u>\$ -</u>	<u>\$ 1,407,448</u>	<u>\$ 1,288,628</u>	<u>\$ 528,135</u>	<u>\$ 8,189,854</u>

*We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.*



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES**  
**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>CRRP-3031</u>	<u>CCIP-3032</u>	<u>CHST-3032</u>	<u>CAPP-2032</u>	<u>CAPP-3032</u>	<u>C2AP-3030</u>	<u>C3AP-3029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	Resource and Referral	Child Care Initiative Program	Health and Safety	Alternative Payment	Alternative Payment	Alternative Payment Stage 2	Alternative Payment Stage 3	Child Care Food Program	Total
Capitalized equipment expensed on the AUD with prior written approval:									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capitalized equipment expensed on the AUD without prior written approval:									
None	-	-	-	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: The Agency's capitalization threshold is \$5,000.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>CRRP-3031</u>	<u>CCIP-3032</u>	<u>CHST-3032</u>	<u>CAPP-2032</u>	<u>CAPP-3032</u>	<u>C2AP-3030</u>	<u>C3AP-3029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
<u>Unit cost under \$10,000 per item</u>									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-	-
<u>Unit cost over \$10,000 or more with prior written approval:</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
<u>Unit cost over \$10,000 per item without prior written approval:</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note: The Agency's capitalization threshold is \$5,000.

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS**  
**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>CRRP-3031</u>	<u>CCIP-3032</u>	<u>CHST-3032</u>	<u>CAPP-2032</u>	<u>CAPP-3032</u>	<u>C2AP-3030</u>	<u>C3AP-3029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
Salaries	\$ 13,102	\$ 2,450	\$ 338	\$ 204,650	\$ -	\$ 62,600	\$ 57,267	\$ 23,494	\$ 363,901
Employee benefits	3,139	587	81	49,026	-	14,996	13,719	5,628	87,176
In-kind expenditures	123	23	3	1,916	-	586	536	220	3,407
Medical expenses	11	2	-	167	-	51	47	19	297
Consultants and contractual	1,920	359	49	29,985	-	9,172	8,391	3,442	53,318
Materials and supplies	1,405	263	36	21,940	-	6,711	6,139	2,519	39,013
Travel and training	444	83	11	6,938	-	2,122	1,942	797	12,337
Repairs and maintenance	21	4	1	325	-	99	91	37	578
Vehicle expense	78	15	2	1,225	-	375	343	141	2,179
Rent	2,332	436	60	36,429	-	11,143	10,194	4,182	64,776
Occupancy	780	146	20	12,182	-	3,726	3,409	1,398	21,661
Insurance	456	85	12	7,126	-	2,180	1,994	818	12,671
Postage and printing	149	28	4	2,325	-	711	651	267	4,135
Telephone	175	33	5	2,733	-	836	765	314	4,861
Rentals	131	24	3	2,042	-	625	571	234	3,630
Other	215	39	6	3,370	-	1,032	942	388	5,992
Depreciation	86	16	2	1,344	-	411	376	154	2,389
<b>Total reimbursable administrative costs</b>	<b>\$ 24,567</b>	<b>\$ 4,593</b>	<b>\$ 633</b>	<b>\$ 383,723</b>	<b>\$ -</b>	<b>\$ 117,376</b>	<b>\$ 107,377</b>	<b>\$ 44,052</b>	<b>\$ 682,321</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF CLAIMED START-UP EXPENSES**  
**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<u>CRRP-3031</u>	<u>CCIP-3032</u>	<u>CHST-3032</u>	<u>CAPP-2032</u>	<u>CAPP-3032</u>	<u>C2AP-3030</u>	<u>C3AP-3029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	Resource and Referral	Child Care Initiative Program	Health and Safety	Alternative Payment	Alternative Payment	Alternative Payment Stage 2	Alternative Payment Stage 3	Child Care Food Program	Total
Reimbursable start-up expenses:									
1000 Certificated salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified salaries	-	-	-	-	-	-	-	-	-
3000 Employee benefits	-	-	-	-	-	-	-	-	-
4000 Books and supplies	-	-	-	-	-	-	-	-	-
5000 Services and other operating expenses	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-	-
6500 Replace equipment	-	-	-	-	-	-	-	-	-
 Total reimbursable start-up expenses	<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.**  
**NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM SUPPLEMENTAL INFORMATION**  
**FOR THE PROGRAM YEAR ENDED JUNE 30, 2024**

**NOTE 1 – INTEREST EXPENSE**

In accordance with the applicable requirements from the Funding Terms & Conditions, interest expense is only allowable as a reimbursement cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense relating to the operating lease (Note 7) was claimed as reimbursable expense for the year ended June 30, 2024. No interest expense relating to the line of credit (Note 9) was claimed to a child development contract for the year ended June 30, 2024.

**NOTE 2 – RELATED PARTY RENT**

In accordance with the applicable requirements from the Funding Terms & Conditions, all expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rentals during the year ended June 30, 2024.

**NOTE 3 – CREDIT LOSS EXPENSE**

In accordance with the applicable requirements from the Funding Terms & Conditions, credit loss expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No credit loss expense was claimed to a child development contract for the year ended June 30, 2024.

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

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**ADDITIONAL SUPPLEMENTARY INFORMATION**

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

Fiscal Year Ending **June 30, 2024**

Contract Number **CAPP2032**

Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other: In-Kind Contributions			202	202
<b>Restricted Income - Subtotal</b>			<b>202</b>	<b>202</b>
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*	133,218	232,272		365,490
Family Fees Collected for Certified Children		4,512		4,512
Interest Earned on Child Development Apportionment Payments	829	1,151	-829	1,151
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>	<b>829</b>	<b>5,663</b>	<b>-627</b>	<b>5,865</b>

Contract Number **CAPP2032**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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	1,397,540	5,171,658	-1,388,015	5,181,183
1000 Certificated Salaries				
2000 Classified Salaries	77,490	311,315	-76,292	312,513
3000 Employee Benefits	16,113	62,911	-17,657	61,367
4000 Books and Supplies	4,585	68,018	-3,135	69,468
5000 Services and Other Operating Expenses	23,042	115,627	-22,976	115,693
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)	138,208	520,976	-137,253	521,931
<b>Total Reimbursable Expenses</b>	<b>1,656,978</b>	<b>6,250,505</b>	<b>-1,645,328</b>	<b>6,262,155</b>
Total Administrative Cost (included in Section 2 above)	138,208	520,976	-137,253	521,931
Days of Operation	248	248		496

Approved Indirect Cost Rate:

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



Contract Number **CAPP2032**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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			202	202
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		4,512		4,512
Interest Earned on Child Development Apportionment Payments	829	1,151	-829	1,151
Direct Payments to Providers	1,397,540	5,171,658	-1,388,015	5,181,183
Total Administrative Cost	138,208	520,976	-137,253	521,931
Days of Operation	248	248		496
Total Reimbursable Expenses	1,656,978	6,250,505	-1,645,328	6,262,155
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending June 30, 2024

Contract Number CAPP3032

Vendor Code 20-B509

Full Name of Contractor Community Action Partnership of Madera County, Inc.

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		1,214		1,214
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>1,214</b>		<b>1,214</b>

Contract Number **CAPP3032**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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				
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
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)				
<b>Total Reimbursable Expenses</b>				
Total Administrative Cost (included in Section 2 above)				
Days of Operation				

Approved Indirect Cost Rate: **9.1%**

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

Contract Number

CAPP3032

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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		1,214		1,214
Direct Payments to Providers				
Total Administrative Cost				
Days of Operation				
Total Reimbursable Expenses				
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending **June 30, 2024**

Contract Number **C2AP3030**

Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		8,836		8,836
Family Fees Collected for Certified Children		225		225
Interest Earned on Child Development Apportionment Payments		69		69
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>294</b>		<b>294</b>

Contract Number **C2AP3030**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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		1,170,355	-1,414	1,168,941
1000 Certificated Salaries				
2000 Classified Salaries		74,741		74,741
3000 Employee Benefits		13,721		13,721
4000 Books and Supplies		13,844		13,844
5000 Services and Other Operating Expenses		18,825		18,825
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)		117,505	-129	117,376
<b>Total Reimbursable Expenses</b>		<b>1,408,991</b>	<b>-1,543</b>	<b>1,407,448</b>
Total Administrative Cost (included in Section 2 above)		117,505	-129	117,376
Days of Operation		247		247

Approved Indirect Cost Rate:

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

Contract Number **C2AP3030**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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		225		225
Interest Earned on Child Development Apportionment Payments		69		69
Direct Payments to Providers		1,170,355	-1,414	1,168,941
Total Administrative Cost		117,505	-129	117,376
Days of Operation		247		247
Total Reimbursable Expenses		1,408,991	-1,543	1,407,448
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending **June 30, 2024**

Contract Number **C3AP3029**

Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		25,472		25,472
Family Fees Collected for Certified Children		1,279		1,279
Interest Earned on Child Development Apportionment Payments		66		66
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>1,345</b>		<b>1,345</b>



Contract Number **C3AP3029**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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		1,068,838	-680	1,068,158
1000 Certificated Salaries				
2000 Classified Salaries		68,733		68,733
3000 Employee Benefits		13,529		13,529
4000 Books and Supplies		12,076		12,076
5000 Services and Other Operating Expenses		18,756	-1	18,755
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)		107,439	-62	107,377
<b>Total Reimbursable Expenses</b>		<b>1,289,371</b>	<b>-743</b>	<b>1,288,628</b>
Total Administrative Cost (included in Section 2 above)		107,439	-62	107,377
Days of Operation		247		247

Approved Indirect Cost Rate:

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

Contract Number **C3AP3029**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**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		1,279		1,279
Interest Earned on Child Development Apportionment Payments		66		66
Direct Payments to Providers		1,068,838	-680	1,068,158
Total Administrative Cost		107,439	-62	107,377
Days of Operation		247		247
Total Reimbursable Expenses		1,289,371	-743	1,288,628
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending **June 30, 2024**

Contract Number **CCIP3032**

Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 1 - Revenue**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CLPC only)			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other: In-Kind Contributions		166	166
<b>Restricted Income - Subtotal</b>		<b>166</b>	<b>166</b>
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Other:			
<b>Total Revenue</b>		<b>166</b>	<b>166</b>

Contract Number **CCIP3032**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	6,543	19,413	25,956
3000 Employee Benefits	1,690	4,583	6,273
4000 Books and Supplies	11,268	97	11,365
5000 Services and Other Operating Expenses	5,172	1,871	7,043
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)	2,245	2,348	4,593
<b>Total Reimbursable Expenses</b>	<b>26,918</b>	<b>28,312</b>	<b>55,230</b>
Total Administrative Cost (included in Section 2 above)	2,245	2,348	4,593

Approved Indirect Cost Rate:

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

Contract Number **CCIP3032**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income		166	166
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	26,918	28,312	55,230
Total Administrative Cost	2,245	2,348	4,593
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

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

Fiscal Year Ending June 30, 2024

Contract Number CHST3032

Vendor Code 20-B509

Full Name of Contractor Community Action Partnership of Madera County, Inc.

**Section 1 - Revenue**

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

Contract Number

CHST3032

Full Name of Contractor **Community Action Partnership of Madera County, Inc.****Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	727		727
5000 Services and Other Operating Expenses	1,796	4,437	6,233
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)	229	404	633
<b>Total Reimbursable Expenses</b>	<b>2,752</b>	<b>4,841</b>	<b>7,593</b>
Total Administrative Cost (included in Section 2 above)	229	404	633

Approved Indirect Cost Rate:

9.1%

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

Audit Report Page

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Contract Number CHST3032

Full Name of Contractor Community Action Partnership of Madera County, Inc.

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	2,752	4,841	7,593
Total Administrative Cost	229	404	633
Non-Reimbursable (State use only)	N/A	N/A	

Comments:



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

Fiscal Year Ending **June 30, 2024**

Contract Number **CRRP3031**

Vendor Code **20-B509**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 1 - Revenue**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other: In-Kind Contributions		2,132	2,132
<b>Restricted Income - Subtotal</b>		<b>2,132</b>	<b>2,132</b>
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments		7	7
Unrestricted Income - Other:		324	324
<b>Total Revenue</b>		<b>2,463</b>	<b>2,463</b>

Contract Number **CRRP3031**

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	38,092	107,269	145,361
3000 Employee Benefits	7,095	23,772	30,867
4000 Books and Supplies	19,114	25,601	44,715
5000 Services and Other Operating Expenses	11,509	40,624	52,133
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	6,899	17,668	24,567
<b>Total Reimbursable Expenses</b>	<b>82,709</b>	<b>214,934</b>	<b>297,643</b>

Approved Indirect Cost Rate: **9.1%**

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

Contract Number CRRP3031

Full Name of Contractor Community Action Partnership of Madera County, Inc.

**Section 5 - Summary**

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income		2,132	2,132
Transfer from Reserve			
Interest Earned on Apportionment Payments		7	7
Total Reimbursable Expenses	82,709	214,934	297,643
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

**AUDITED RESERVE ACCOUNT  
ACTIVITY REPORT**

Fiscal Year End	June 30, 2024
Reserve Account Type	Alternative Payment
Vendor Code	20-B509

Full Name of Contractor **Community Action Partnership of Madera County, Inc.**

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

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	40,794
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.C2AP2031	950
Contract No.C3AP2030	14,269
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2022–23 Contracts to Reserve</b>	<b>15,219</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2022-23 Post-Audit CDNFS 9530</b>	<b>56,013</b>

**Section 2 - Current Year (2023–24) Reserve Account Activity**

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	20		20
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2024</b>	<b>56,033</b>	<b>0</b>	<b>56,033</b>

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

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2024
Reserve Account Type	Resource & Referral
Vendor Code	20-B509

**Full Name of Contractor** Community Action Partnership of Madera County, Inc.

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	5,403
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2022–23 Contracts to Reserve</b>	<b>0</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2022-23 Post-Audit CDNFS 9530</b>	<b>5,403</b>

## Section 2 - Current Year (2023–24) 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.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2024</b>	<b>5,405</b>	<b>0</b>	<b>5,405</b>

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

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

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**FINDINGS AND QUESTIONED COSTS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting

• Material weakness identified? \_\_\_\_\_ Yes     X     No

• Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes     X     No

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

*Federal Awards*

Internal control over major federal programs:

• Material weakness identified? \_\_\_\_\_ Yes     X     No

• Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes     X     No

Noncompliance material to federal awards? \_\_\_\_\_ Yes     X     No

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? \_\_\_\_\_ Yes     X     No

Type of auditors' report issued on compliance for major Federal programs: Unmodified

Identification of major programs:

<u>Assistance Listing Numbers:</u>	<u>Name of Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program
16.575	Crime Victim Assistance
93.600	Head Start

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED JUNE 30, 2024**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings to be reported in accordance with *Government Auditing Standards*.

**SECTION III – FEDERAL AND STATE AWARDS FINDINGS**

There are no federal and state awards findings to be reported in accordance with *Government Auditing Standards*.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

There were no prior year financial statement findings.

**SECTION III – FEDERAL AND STATE AWARDS FINDINGS**

There were no prior year federal award findings.



# Report to the Finance Committee

Agenda Item Number: D-2

Finance Committee Meeting for: January 9, 2025

Author: Donna Tooley

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DATE: December 30, 2024

TO: Finance Committee

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Review and Approve Community Action Partnership of Madera County, Inc.  
Agency-wide Budget for Fiscal Year Ending June 30, 2025

**I. RECOMMENDATION:**

Review and approve the agency-wide budget required by the CSBG Organizational Standards adopted by the State of California Community Services Division.

**II. SUMMARY:**

The CSBG Organizational Standards require that the CAPMC Board of Directors approve an agency-wide budget. Attached for your review is the proposed budget for the fiscal year ending June 30, 2025.

**III. DISCUSSION:**

- A. This agency-wide budget summary is intended to complement, not replace program budgets and is prepared for the fiscal year from July 1, 2024 to June 30, 2025.
- B. It is recognized that each grant or program will likely have an annual budget that may be for a different time period. Grant or program budgets may cross two organizational fiscal years.
- C. The agency-wide budget is a forecast for the upcoming fiscal year, based on the best information at the time of development. It provides the board with an overview of expected revenues and expenditures. It is probable that actual revenues and expenditures will differ. There is no requirement for the agency to pass a modified agency-wide budget during the course of a year as things change.
- D. This budget has been prepared without using cash reserves and to maintain programs and services at existing levels.
- E. The budget reflects a decrease of about \$1,738,074 compared to the prior year financial statements (after removing in-kind). The biggest drivers of this difference were:

<b>Fund</b>	<b>Program Description and Contract</b>	<b>Amount</b>
417	ARPA SB179 Provider Stipends CCB 23-19	(\$1,506,074)
412	CCPU One-Time Provider Stipends CCB 23-32	( 288,750)
284	HUD CES HELP Center Expansion (Prorated)	220,651
248	Kaiser Housing for Health (Partial Reduction)	( 25,000)
282	ESLIHEAP 23J-5723	( 138,901)
	<b>Total</b>	<b><u>(\$1,738,074)</u></b>

Additionally, there is a 2.35% COLA increase, and some one-time Fresno carryover funding scheduled for the Head Start Programs that are not reflected in the agency-wide budget. This will increase funding for Head Start by about \$636,267 and also the indirect cost pool by \$50,485.

- F. Attached is the CAPMC agency-wide budget for the 2024-2025 year for your review and consideration.
- G. The elimination entries on the agency-wide budget involve the agency's indirect cost pool that funds administration, human resources, and fiscal services. It eliminates inter-agency revenue and expenses.
- H. This budget will be reviewed and considered at the Finance Advisory Committee on Thursday, January 9, 2025 meeting at 12:00 Noon.

**IV. FINANCING:**

The estimated revenues and expenses are approximately \$37.71M and 37.60M, respectively. The actual revenues and expenses for 2023-2024 were about \$39 million.

**CAPMC AGENCY-WIDE BUDGET FOR THE YEAR ENDING JUNE 30, 2025**

	Unrestricted Programs		Temporarily Restricted Programs							Eliminations	Total All Funds
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Programs	Victim Services	Other Programs		
<b>REVENUE</b>											
Grant Income - Federal		231,868	5,242,047	12,619,060	3,917,662	979,487	815,862	1,393,904	200,534		25,400,424
Grant Income - State				-	7,550,100	781,912	-	250,433	25,683		8,608,128
Grant Income - Local Govt.				-	-	-	-	66,573	277,136		343,709
Grant & Contract Income - Other				-	-	58,336	-	33,000	12,500		103,836
In-Kind Contributions	14,396		1,397,739	1,692,582	2,500	23,776	-	-	375		3,131,368
Donations	2,966	-	-	-	-	12,650	-	18,319	490		34,425
Rental Income	-	-	-	-	-	67,089	-	-	-		67,089
Parent Fees				-	6,016	-	-	-	-		6,016
Interest Income	2,674			-	1,678	-	-	-	-		4,352
Cost Reimbursements	2,741,697			-	-	-	-	-	-	(2,741,697)	-
Other Revenue	6,195		-	3,000	324	1,345	-	-	885		11,749
	<b>2,767,928</b>	<b>231,868</b>	<b>6,639,786</b>	<b>14,314,642</b>	<b>11,478,280</b>	<b>1,924,595</b>	<b>815,862</b>	<b>1,762,229</b>	<b>517,603</b>	<b>(2,741,697)</b>	<b>37,711,096</b>
<b>EXPENSES</b>											
Salaries and Wages	1,444,674	130,893	2,700,204	6,738,776	2,158,299	822,968	262,147	877,126	192,740		15,327,827
Employee Benefits	347,298	30,140	697,768	1,749,099	538,404	225,023	59,545	229,924	54,623		3,931,824
In-Kind Expenditures	14,396	-	1,397,739	1,692,582	2,500	23,776	-	-	375		3,131,368
Direct Assistance	-	-	-	-	5,317,910	213,804	22,894	40,947	4,804		5,600,359
Medical Expenses	1,255	-	3,350	8,010	1,095	120	240	385	750		15,205
Consultants and Contractual	212,291	-	30,149	143,363	16,677	26,212	280,304	15,509	25,936		750,441
Materials and Supplies	165,938	12,116	270,274	809,530	2,294,999	59,517	25,125	120,422	70,245		3,828,166
Travel and Training	52,132	1,326	62,595	100,000	8,980	2,303	7,915	18,086	12,893		266,230
Repairs and Maintenance	4,272	68	24,363	52,203	3,500	3,591	1,211	259	1,410		90,877
Interest	-	-	-	-	-	-	-	-	-		-
Vehicle Expenses	9,206	532	51,915	107,492	3,338	20,698	3,199	34,082	100		230,562
Rent	273,714	11,170	295,012	343,648	104,000	286,468	73,358	72,900	61,239		1,521,509
Occupancy	91,528	33,939	462,619	990,838	32,019	76,772	9,362	57,678	36,841		1,791,596
Insurance	53,540	-	3,171	4,520	17	17	-	2,857	23		64,145
Postage and Printing	17,470	1	13,073	25,601	11,782	582	5,608	1,993	461		76,571
Telephone	20,533	1,138	(22,391)	(43,005)	6,492	19,940	1,852	34,438	10,175		29,172
Rentals	15,343	21	34,285	66,745	21,596	6,730	16,342	7,774	1,982		170,818
Capital Purchases	-	-	138,814	419,236	-	(500)	-	-	1,995		559,545
Indirect Administration	-	9,747	425,659	1,017,835	935,324	128,519	44,847	137,244	42,522	(2,741,697)	-
Other Expenses	29,148	777	51,187	88,169	21,099	2,663	1,913	9,283	2,173		206,412
Depreciation	10,100	-	-	-	-	-	-	-	-		10,100
	<b>2,762,838</b>	<b>231,868</b>	<b>6,639,786</b>	<b>14,314,642</b>	<b>11,478,031</b>	<b>1,919,203</b>	<b>815,862</b>	<b>1,660,907</b>	<b>521,287</b>	<b>(2,741,697)</b>	<b>37,602,727</b>
Change in Net Assets	5,090	-	-	-	249	5,392	-	101,322	(3,684)	-	108,369

# Report to the Finance Committee

Agenda Item Number: D-3  
Finance Committee Meeting for: January 9, 2025

Author: Donna Tooley

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DATE: December 31, 2024

TO: Finance Committee

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Review and authorize renewal of Line of Credit – West America Bank

**I. RECOMMENDATION:**

Review and authorize renewal of the line of credit with West America Bank in the amount of \$200,000 that will mature on January 31, 2025.

**II. SUMMARY:**

The agency has maintained a line of credit for many years with West America Bank. The line of credit of \$200,000 will mature January 31, 2025. Authorize the renewal of the line of credit for another one-year term.

**III. DISCUSSION:**

- A. The line of credit is \$200,000. CAPMC increased the credit line from \$150,000 in 2017 based on a review of the agency's operating reserves.
- B. CAPMC established the line of credit for emergencies.
- C. Prior outside auditors and some funders recommended that a line of credit be available when there are reimbursement delays from our funding sources.
- D. The agency has not used the line since it was established.
- E. Staff has submitted the agency's application and audited financial statements to West America Bank. The bank will likely approve the line of credit if authorized by the Board of Directors.
- F. In the past, the Branch Manager has waived the loan fees. CAPMC staff will request this.
- G. The following individual is authorized to sign on the credit line:

- Mattie Mendez, Executive Director

Once the new Board officers are nominated and elected, the signature card and bank signers will be updated at WestAmerica Bank. The Interim Chief Financial Officer will be added to the account if approved by the CAPMC Board of Directors.

**IV. FINANCING:**

There are no plans to utilize the line of credit. It will only be in place in the event of a cash flow shortage.