

**COMMUNITY ACTION PARTNERSHIP OF
SAN LUIS OBISPO COUNTY, INC.**

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

**FOR THE YEAR ENDED
MARCH 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)**

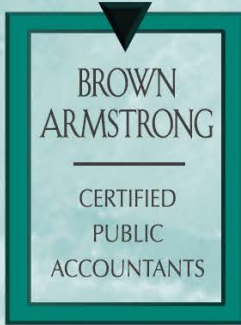
**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
 REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
 AND ADDITIONAL INFORMATION
 MARCH 31, 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report	1
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows.....	5
Notes to Financial Statements.....	6
ADDITIONAL INFORMATION	
Schedule of Expenditures of Federal Awards	16
Note to Schedule of Expenditures of Federal Awards.....	19
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	22
Combining Statement of Revenue and Expense by Functional Programs	24
Supplemental Schedules:	
Statements of Revenue and Expense:	
Department of Community Services and Development – CSBG Discretionary.....	25
Department of Community Services and Development – CSBG.....	26
Head Start/Early Head Start Programs	27
Department of Health and Human Services – Early Head Start Child Care Partnership Program	28
Head Start/Early Head Start Program – Northern San Diego County	29
Department of Health and Human Services – Migrant and Seasonal Head Start/Early Head Start	30
Department of Health and Human Services – Migrant and Seasonal Early Head Start Child Care Partnership Program	31
Department of Health and Human Services – Migrant and Seasonal Early Head Start Child Care Partnership Program	32
Essential Access Health – Federal Title X – Family Planning	33

	<u>Page</u>
State of California Department of Health Services – Family Planning and Clinical Program: F-PACT	34
California Department of Public Health – Maternal, Child, and Adolescent Health – Information and Education (I&E) Project	35
California Department of Public Health – Maternal, Child, and Adolescent Health – Adolescent Family Life Program (AFLP)	36
San Luis Obispo County – Federal Emergency Management Agency/Emergency Food and Shelter Program (FEMA/EFSP)	37
U.S. Department of Veterans Affairs – Supportive Services for Veteran Families (SSVF)	38
Area Agency on Aging CAA# 56102A – San Luis Obispo – Home Repair Services	39
Area Agency on Aging CAA# 56102B – Santa Maria – Home Repair Services	40
Area Agency on Aging CAA# 67102A – San Luis Obispo – Home Repair Services	41
Area Agency on Aging CAA# 67102B – Santa Maria – Home Repair Services	42
Area Agency on Aging CAA# 56102C – Adult Day Services IIIB Funding	43
Area Agency on Aging CAA# 67102C – Adult Day Services IIIB Funding	44
Area Agency on Aging CAA# 56102E – Active Living Program IIID Funding.....	45
Department of Community Services and Development – Department of Energy (DOE).....	46
Department of Community Services and Development – Low Income Housing Energy Assistance Program (LIHEAP): Weatherization	47
Department of Community Services and Development – LIHEAP: Toilet Retrofit Program	48
Department of Community Services and Development – LIHEAP: Energy Crisis Intervention Program (ECIP) / Assurance 16 / Home Energy Assistance Program (HEAP).....	49
Department of Community Services and Development – LIHEAP: Weatherization.....	50
Department of Community Services and Development – LIHEAP: Energy Crisis Intervention Program (ECIP) / Assurance 16 / Home Energy Assistance Program (HEAP).....	51
Department of Community Services and Development – LIHEAP: Weatherization.....	52
Department of Community Services and Development – LIHEAP: Energy Crisis Intervention Program (ECIP) / Assurance 16 / Home Energy Assistance Program (HEAP).....	53

	<u>Page</u>
Schedule of Expenditures for State Funded Child Care Programs:	
Resource and Referral Programs	54
Alternative Payment Programs.....	55
Child Care Resource Connection – Other Programs.....	56
State Migrant Programs	57
Center-Based and Family Child Care (FCC) Programs.....	58
Schedule of Expenditures for State Funded Child Care Programs.....	59
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	60



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of
San Luis Obispo County, Inc.
San Luis Obispo, California

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of San Luis Obispo County, Inc., which comprise the statement of financial position as of March 31, 2017, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of San Luis Obispo County, Inc., as of March 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2017, on our consideration of Community Action Partnership of San Luis Obispo County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of San Luis Obispo County, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have audited the financial statements of Community Action Partnership of San Luis Obispo County, Inc., as of March 31, 2016, and expressed an unmodified opinion on those financial statements in our report dated September 22, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
September 20, 2017

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)

ASSETS	Unrestricted	Temporarily Restricted	Total All Funds	
			2017	2016
CURRENT ASSETS				
Cash	\$ 1,932,880	\$ (23,232)	\$ 1,909,648	\$ 1,454,388
Grants and Accounts Receivable	5,002,016	32,667	5,034,683	4,815,955
Inventory (Note D)	89,366	-	89,366	94,086
Prepaid Expenses	199,317	-	199,317	178,006
TOTAL CURRENT ASSETS	7,223,579	9,435	7,233,014	6,542,435
PROPERTY AND EQUIPMENT, Net (Note E)	11,156,983	-	11,156,983	10,383,421
DEPOSITS	59,584	-	59,584	64,349
TOTAL ASSETS	\$ 18,440,146	\$ 9,435	\$ 18,449,581	\$ 16,990,205
 LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Line of Credit (Note F)	\$ 350,000	\$ -	\$ 350,000	\$ 324,000
Current Portion - Notes Payable (Note G)	114,484	-	114,484	114,484
Accounts Payable and Accrued Liabilities	3,317,933	120	3,318,053	3,574,752
California Department of Education Reserves	124,101	-	124,101	47,175
Unearned Deferred Income	2,714,317	-	2,714,317	1,930,736
TOTAL CURRENT LIABILITIES	6,620,835	120	6,620,955	5,991,147
NOTES PAYABLE (Note G)	875,431	-	875,431	930,782
COMMITMENTS AND CONTINGENCIES (Note K)	-	-	-	-
NET ASSETS (Note B)	10,943,880	9,315	10,953,195	10,068,276
TOTAL LIABILITIES AND NET ASSETS	\$ 18,440,146	\$ 9,435	\$ 18,449,581	\$ 16,990,205

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)

	Unrestricted	Temporarily Restricted	Total All Funds	
			2017	2016
REVENUE AND SUPPORT				
Federal Grants and Contracts	\$ 52,150,298	\$ -	\$ 52,150,298	\$ 46,973,711
State Revenue	15,650,277	9,315	15,659,592	13,320,692
City and County Revenue	4,511,095	-	4,511,095	4,965,932
Corporate and Foundation Revenue	1,960,184	-	1,960,184	2,041,634
Participant Support	580,015	-	580,015	484,118
Donations and Fundraising	591,871	-	591,871	598,428
Other Income, including Interest	147,648	-	147,648	44,962
In-Kind Revenue	4,732,188	-	4,732,188	3,493,611
Net Assets Released from Restrictions - (Note C)				
Satisfaction of Program Restrictions	9,011	(9,011)	-	-
Total Revenue and Support	80,332,587	304	80,332,891	71,923,088
EXPENDITURES				
General Fund	77,712	-	77,712	64,182
Community Services Block Grant	355,993	-	355,993	270,507
Head Start and Early Head Start	16,886,675	-	16,886,675	14,832,097
Migrant and Seasonal Head Start	33,126,667	-	33,126,667	29,645,360
State Child Development Programs	7,558,445	-	7,558,445	6,219,247
Child Care Resource Connection - Alternative Payment, Resource & Referral	9,013,332	-	9,013,332	8,095,404
Child Care Food Programs	2,402,030	-	2,402,030	2,366,274
Health and Prevention Services	3,022,672	-	3,022,672	2,613,062
Housing Support, Sheltering and Veterans Services	3,580,348	-	3,580,348	3,770,200
Energy Conservation Programs	2,746,089	-	2,746,089	2,868,876
Family Support Services	1,494,057	-	1,494,057	1,134,552
Total Expenditures	80,264,020	-	80,264,020	71,879,761
CHANGE IN NET ASSETS	68,567	304	68,871	43,327
ADJUSTMENTS TO NET ASSETS:				
Changes in Property, Equipment, and Other Net Assets	816,048	-	816,048	236,249
NET ASSETS, Beginning of the Year	10,059,265	9,011	10,068,276	9,788,700
NET ASSETS, End of the Year	\$ 10,943,880	\$ 9,315	\$ 10,953,195	\$ 10,068,276

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)

	Unrestricted	Temporarily Restricted	Total All Funds	
			2017	2016
Cash Flows From Operating Activities				
Change in net assets	\$ 68,567	\$ 304	\$ 68,871	\$ 43,327
Adjustments to reconcile change in net assets to net cash provided by operating activities:				
Depreciation	39,598	-	39,598	41,588
Changes in assets and liabilities:				
(Increase) decrease in assets:				
Grants and accounts receivable	(221,443)	2,715	(218,728)	1,219,501
Inventory	4,720	-	4,720	(17,561)
Prepaid expenses	(21,311)	-	(21,311)	(3,015)
Deposits	4,765	-	4,765	(12,705)
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	(255,577)	(1,122)	(256,699)	(232,546)
California Department of Education Reserves	76,926	-	76,926	(16,480)
Proceeds from sale of modular buildings	-	-	-	95,000
Unearned deferred income	783,581	-	783,581	184,894
Net cash provided by operating activities	<u>479,826</u>	<u>1,897</u>	<u>481,723</u>	<u>1,302,003</u>
Cash Flows From Investing Activities				
Asset purchases, less retirements	32,404	-	32,404	261,157
Less assets charged to restricted net assets	<u>(29,516)</u>	<u>-</u>	<u>(29,516)</u>	<u>(236,249)</u>
Net cash provided by investing activities	<u>2,888</u>	<u>-</u>	<u>2,888</u>	<u>24,908</u>
Cash Flows From Financing Activities				
Proceeds received from line-of-credit	450,000	-	450,000	324,000
Payments made on line-of-credit, less interest of \$16,115 and \$9,941, respectively	(424,000)	-	(424,000)	(318,000)
Payments made on notes payable, less interest of \$56,804 and \$62,188, respectively	<u>(55,351)</u>	<u>-</u>	<u>(55,351)</u>	<u>(54,837)</u>
Net cash (used in) financing activities	<u>(29,351)</u>	<u>-</u>	<u>(29,351)</u>	<u>(48,837)</u>
Net increase in cash	453,363	1,897	455,260	1,278,074
Cash:				
Beginning	<u>1,479,517</u>	<u>(25,129)</u>	<u>1,454,388</u>	<u>176,314</u>
Ending	<u>\$ 1,932,880</u>	<u>\$ (23,232)</u>	<u>\$ 1,909,648</u>	<u>\$ 1,454,388</u>
Supplemental Information				
Interest paid			<u>\$ 73,497</u>	<u>\$ 62,921</u>
Non-cash items: in-kind donations received			<u>\$ 4,732,188</u>	<u>\$ 3,493,611</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Action Partnership of San Luis Obispo County, Inc., (the Agency) was founded as a nonprofit public benefit corporation in December 1965. 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 government units.

Major Program Activities

General Fund

The General Fund accommodates a number of small programs that foster community awareness and has unrestricted activities which support other programs of the Agency.

Administration and Community Services Block Grant

Administration contains all indirect costs that are charged out to programs based on the Agency's approved indirect cost rate from the United States Department of Health and Human Services. It also separately accounts for a Community Services Block Grant (CSBG) that supports both program and administrative activities.

Regional and Early Head Start, Early Head Start Partnership Programs

The Head Start and Early Head Start Program operates in San Luis Obispo, Northern San Diego, and Southern Monterey Counties, offering 745 Head Start and 318 Early Head Start income-eligible and at-risk children, pregnant women and families a comprehensive program responding to their emotional, social, health, and nutritional needs. Through community participation, staff development, and family involvement, our goal is to provide children a successful beginning, leading to a better future - and help parents move toward self-sufficiency.

The Agency was the recipient of an Early Head Start Child Care Partnership grant effective February 1, 2015, that expanded services in San Luis Obispo, Kern, and San Diego Counties. The first term of the 54 month award was eighteen months and ended July 31, 2016. The funds provide for collaborative relationships with local partners to deliver comprehensive child care services to 164 additional Early Head Start children birth to three years old and pregnant women in disadvantaged communities within these counties.

Migrant and Seasonal Head Start (MSHS)/Migrant and Seasonal Early Head Start (MSEHS) and Migrant Early Head Start Partnership Programs

The MSHS and MSEHS provide low-income migrant and seasonal farmworker families with programs that serve 2,146 children from pre-natal stages to five years of age. The high-quality, comprehensive child development programs operate in the eight California counties of Fresno, Kern, Monterey, Orange, San Benito, San Luis Obispo, Santa Barbara, and Ventura. Full-day services are provided in center-based and family child care options that operate five days per week for 7-8 months during peak agricultural periods. Community Action Partnership of Madera County, our delegate agency, provides 519 of the children services in Fresno County.

The Agency had received an award for Migrant Early Head Start Child Care Partnership funds effective March 1, 2015, with a project period ending August 2019. This grant, along with a second partnership award effective March 2017 with a project period ending August 2021, enables us to meet the unique needs of 464 migrant at-risk children and pregnant moms who work in the agricultural fields throughout a six county service area.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Major Program Activities (Continued)

State Child Development Programs

The program provides high-quality, full-day and part-day child care for approximately 703 children, birth through five years of age, in 6 counties: San Luis Obispo, Monterey, San Joaquin, San Diego, Kern, and Fresno. Families pay a fee for child care services provided based on their income and an established sliding scale.

Child Care Resource Connection (CCRC) Alternative Payment and Resource and Referral Programs

The Agency's Child Care Resource Connection (CCRC) helps parents and community members find child care through the Resource and Referral Network. The Alternative Payment Program provides eligible parents/caretakers with financial assistance to offset child care costs to pursue job training, employment, or further their education. The program currently serves 1,491 children (917 families). CCRC also offers training and licensing assistance to those who want to become child care providers. CCRC maintains a Toy and Resource Library open to the public and can connect families with local and state agencies dedicated to creating a safe environment for all children.

Child Care Food Programs

The programs provide healthy meals to children eligible to participate in the Child Care Food Program administered by the California Department of Education. Approximately 1,247,548 meals were served to children; 566,413 of those were to children enrolled in child care in San Luis Obispo County through the CCRC program. The remaining meals were served to center-based children in San Luis Obispo and in our outlying service areas extending from Orange County in the south to San Joaquin County in the north.

Health and Prevention Services Programs

The programs provide reproductive health care medical services, education, and advocacy. Health Division programs focus on prevention: age-appropriate sexuality education for county school districts, youth development, teen obesity, case management for pregnant and parenting teens, free to low cost reproductive health care services including teen peer clinics, and menopausal services, as well as health screening and education clinics for seniors and the removal of gang and anti-social tattoos.

The two clinics located in San Luis Obispo and Arroyo Grande served 6,387 unduplicated clients, youth programs served 2,862 clients, the adult wellness program served 300 clients, and the tattoo removal program served 130 clients.

Housing Support, Sheltering, and Veterans Services Programs

Through the Case Management program, case managers worked with 186 persons to stabilize income and/or obtain permanent housing or housing support. The program also master leases six apartments and provides intensive case management for chronically homeless individuals transitioning from life on the street.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Major Program Activities (Continued)

Housing Support, Sheltering, and Veterans Services Programs (Continued)

Homeless Services shelters, feeds, and offers an array of services to homeless and those facing a housing crisis throughout San Luis Obispo County, with the goal of helping individuals achieve stability and self-sufficiency. Volunteers, an integral part of the program, provide overflow sheltering, prepare and serve meals, and help with fundraising. 27,499 total shelter nights were provided through Maxine Lewis Memorial Shelter, an overflow program operated by Interfaith Coalition for the Homeless, a safe parking program operated seven days a week and a seasonal warming station. A total of 58,402 breakfasts and dinners were provided. The Agency also operates the Prado Day Center in San Luis Obispo in collaboration with the Friends of Prado Day Center, People's Kitchen, and the Ministerial Association. The day center provided 19,957 breakfasts as well as 21,273 lunches through People's Kitchen. Additional services include day sheltering, laundry services, and access to social services for approximately 85 individuals daily.

Supportive Services for Veteran Families is a program that provides eligible Veteran families, who are either homeless or very low-income, with outreach, case management, and assistance in obtaining Veterans Administration (VA) and other benefits to stay in or acquire permanent housing on a sustainable basis.

Energy Conservation Programs

The Energy Conservation Programs offer free energy saving home improvements and minor home repairs to qualified lower-income households.

Programs funded by PG&E and SoCal Gas provided over 2,846 households basic weatherization services in San Luis Obispo, Santa Cruz, Santa Barbara, and Monterey Counties. The Low Income Home Energy Assistance Program (LIHEAP) and the Department of Energy (DOE) Weatherization Assistance Program assisted 310 households with weatherization services, heating and cooling, and water heater replacements. These programs cut monthly bills up to 40 percent through the installation of weather-stripping, insulation, efficient lighting, and other energy saving devices. The Home Energy Assistance Program (HEAP) program assisted 1,478 qualified households with payment of their utilities. Minor repairs, including handicap access, were performed for 431 households through funding provided by the Area Agency on Aging and the Community Development Block Grant's Home Repair Programs.

Family and Community Support Services

The Direct Services program assists families to meet their basic needs to achieve a stable, safe home environment and sustain self-sufficiency. A range of services are provided to minimize family stressors, ensure child safety, and support family well-being. A total of 450 clients were served by the program.

Services Affirming Family Empowerment (SAFE) is a community based, school-linked program designed to bring services to children and families. Family Advocates provide prevention and intervention assistance and facilitate meetings with families and providers in order to develop a plan to find solutions to problems the family may be facing. A total of 203 families were served by the SAFE programs.

Adult Day Services offers a licensed, social model day care program in North San Luis Obispo County that accommodates 17 to 20 adults daily. The program provides a safe and stimulating environment for frail elderly adults who may have significant memory loss or dementia. The center operates five days per week and is designed to meet the needs of working families. A full, hot lunch is served daily and paid staff and volunteers provide care and activities for the participants.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies

Accrual Basis of Accounting

The accounting records of the Agency are maintained on the accrual basis 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 procedure 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.

Accounting in Accordance with Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 958-205 and Topic 605

The Agency reports contributions of cash and other assets as restricted if received with donor stipulations that limit the use of the asset contributed. When a stipulated time restriction or purpose restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net assets, and revenues and expenses for the reporting period. Actual results could differ from those estimates.

Fair Values of Financial Instruments

The following methods and assumptions were used to estimate the fair value of financial instruments:

Cash and cash equivalents: The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value.

Accounts receivable and accounts payable: The carrying amounts of accounts receivable and accounts payable in the statement of financial position approximate fair value.

Notes payable: The carrying value of the Agency's debt approximates fair value because of the variable nature of market interest rates.

Concentrations of Credit Risk

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of uninsured cash balances. The Agency places its cash deposits with quality financial institutions. The Agency maintains its cash balances in interest bearing accounts and \$250,000 is FDIC insured. The approximate uninsured balance at March 31, 2017, was \$4,176,309.

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies (Continued)

Concentration of Revenue Sources

During the year ended March 31, 2017, the Agency had two major revenue sources that accounted for approximately 80% of the total Agency revenue. The U.S. Department of Health and Human Services accounted for approximately 67%, while the California Department of Education accounted for approximately 13% of the total revenue.

Cash and Cash Equivalents

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

Inventory

Inventory is stated in the accompanying financial statements at the lower of cost, first-in, first-out basis, or market.

Property and Equipment

As shown in Note E, property and equipment are stated at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements are stated at cost, and amortized by the straight-line method over the estimated useful life or remaining term of lease, whichever is less.

The Agency reports gifts of land, buildings, and equipment as unrestricted support 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 restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

The Agency capitalizes all asset purchases of \$5,000 or more that have a useful life of at least two years.

Assets purchased with grantor funds, which are expensed in the period acquired, are recorded in the accompanying statement of financial position as an asset, with a corresponding entry to net assets. In order to reflect the decrease in value over the life of these assets, depreciation is charged directly to net assets annually.

Vacation Policy

Vacation benefits are accrued on a monthly basis. The maximum carryover of unused vacation hours varies from 240 to 320 hours depending on the length of employee service. Seasonal staff is paid out vacation pay in full annually upon furlough. Employees are also allowed an annual election of a specific number of vacation hours to be paid out in the quarter following the calendar year-end.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE A – MAJOR PROGRAM ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies (Continued)

Sick Leave

For introductory, regular, and limited term employees, both full and part time, sick leave accrues monthly up to a maximum of 280 hours. Employees have the option to convert up to a maximum of 6 work days of unused sick leave to vacation days each year.

Allocation of Expenses

Administrative expenses are charged to operating programs based upon an annually approved indirect cost rate, currently at 8%, from the U.S. Department of Health and Human Services.

Donated Materials and Services

Donated materials and services (in-kind) are reflected as contributions in the accompanying financial statements at their fair market value if such services would have been purchased if not provided by donation or require specialized skills and are provided by individuals possessing such specialized skills. In-kind contributions to the Agency vary by program, but generally include volunteer services, contractors, rent, and supplies. The total in-kind contributions for the year ended March 31, 2017, were \$4,732,188.

Summarized Financial Information for 2016

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. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended March 31, 2016, from which the summarized information was derived.

NOTE B – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are part of the net assets of the Agency resulting from contributions and other inflows of assets whose use by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Agency pursuant to those stipulations. At March 31, 2017, temporarily restricted net assets consisted of the following:

California Department of Education Programs:

Materials and Supplies	CHST - 5048	\$	1,745
Infant/Toddler	CCIP - 5048		7,570
		\$	9,315

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE C – NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. For the year ended March 31, 2017, the following net assets were released from donor restrictions:

California Department of Education Programs:

Materials and Supplies	CHST - 4048	\$ 392
Infant/Toddler	CCIP - 4048	8,619
		<u>9,011</u>
		<u><u>\$ 9,011</u></u>

NOTE D – INVENTORY

Inventory at March 31, 2017, consisted of the following:

Energy and Weatherization Materials	\$ 85,247
Office and General Supplies	4,119
	<u>89,366</u>
	<u><u>\$ 89,366</u></u>

NOTE E – PROPERTY AND EQUIPMENT

At March 31, 2017, property and equipment consisted of the following:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Office furniture and equipment	\$ 3,254,324	\$ 2,277,185	\$ 977,139
Automobiles, trucks, and buses	4,240,677	2,885,973	1,354,704
Buildings and improvements	<u>18,404,744</u>	<u>12,273,902</u>	<u>6,130,842</u>
	25,899,745	17,437,060	8,462,685
Land	<u>2,694,298</u>	<u>-</u>	<u>2,694,298</u>
	<u><u>\$ 28,594,043</u></u>	<u><u>\$ 17,437,060</u></u>	<u><u>\$ 11,156,983</u></u>

Of the \$799,544 total depreciation for the fiscal year, \$39,598 was expensed and \$759,946 was charged directly to the property and equipment net assets.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE F – LINE OF CREDIT

The Agency has a \$1,000,000 revolving line of credit with Coast National Bank secured by unrestricted inventory, chattel paper, accounts, equipment, a deed of trust on a property in Arroyo Grande, California, and general intangibles with a maturity date of November 15, 2017. Monthly minimum payments are equal to the interest charged on the outstanding balance for the preceding 31 days. Principal payments may be made at any time. Any balance of interest and principal remaining at the end of the term are due and payable on November 15, 2017. The annual interest rate is equivalent to the Wall Street Journal prime rate plus 1.5%, averaging approximately 5% during the fiscal year. As of March 31, 2017, the balance due on the line of credit was \$350,000.

NOTE G – NOTES PAYABLE

At March 31, 2017, notes payable consisted of the following:

Note payable to bank, for acquisition of Nipomo land and buildings, with interest at 6%, due in monthly payments of \$1,717. The note matures September 11, 2028, and is secured by the land and buildings at 965 El Camino Real, Atascadero.	\$ 169,566
Note payable to bank, for the Nipomo Head Start Center, fully amortizing U.S. Department of Agriculture (USDA) guaranteed loan due in monthly payments of \$3,619, with interest at 6.5%. Matures June 3, 2044, and is secured by the land and buildings located at 291 N. Thompson Rd., Nipomo.	551,569
Note payable to bank, with interest at 7%, due in monthly installments of \$1,607. The note matures June 3, 2020, and is secured by land and buildings at 923 G Street, Wasco.	57,676
Note payable to California Health Facilities Financing Authority, secured by first deed of trust, with principal and interest at 3% due in monthly installments of \$2,597. The note matures October 1, 2024, and is secured by the clinic building and land at 1152 E. Grand Avenue, Arroyo Grande.	<u>211,104</u>
	989,915
Less current portion	<u>114,484</u>
	<u><u>\$ 875,431</u></u>

Future principal maturities on notes payable are as follows:

Year Ending March 31,	
2018	\$ 114,484
2019	114,484
2020	110,854
2021	95,198
2022	95,198
Thereafter	<u>459,697</u>
	<u><u>\$ 989,915</u></u>

Interest expense on these notes for the year ended March 31, 2017, was \$56,349.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE H – INCOME TAXES

The Agency has received tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the State of California Revenue and Taxation Code.

Open Tax Years

The Agency files information tax returns in the U.S. and California. With few exceptions, the Agency is no longer subject to U.S. federal and State of California income tax examinations by tax authorities for years before 2013.

NOTE I – EMPLOYEE BENEFIT PLANS

Defined Contribution Plan

The Agency maintains a defined contributory retirement 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 employer's cash contributions made by the Agency to the plan for the year ended March 31, 2017, were \$836,928 averaging 2.7% of total salaries and wages.

Cafeteria Plan

The Agency maintains a non-discriminatory Internal Revenue Code Section 125 Cafeteria Plan for all employees. Under the plan, an employee may pay for family member health insurance, child care, medical expenses, or employee sponsored insurance. These supplemental payments are pre-tax dollars and not subject to employment or income taxes.

NOTE J – TRANSFERS

Transfers represent the recordation of assets expensed in the current period in accordance with the grantor's terms and conditions. When the Board of Directors deems it appropriate, transfers are also made from unrestricted funds to cover current year deficits of restricted operating programs.

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE K – COMMITMENTS AND CONTINGENCIES

Commitments

The Agency conducts administrative and program operations at various leased facilities. Future minimum payments under operating leases are as follows:

<u>Year Ending March 31,</u>	
2018	\$ 1,631,581
2019	1,132,361
2020	946,390
2021	786,599
2022	724,281
Thereafter	<u>1,466,221</u>
	<u><u>\$ 6,687,433</u></u>

Total rent expense for the year ended March 31, 2017, was \$1,688,070.

Grant Awards

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

NOTE L – SUBSEQUENT EVENTS

The Agency has evaluated its financial position and activities from the March 31, 2017 year-end of this report through September 20, 2017, which is the date that the financial statements were available to be issued.

No other material subsequent event items that required recognition or disclosure were identified.

ADDITIONAL INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MARCH 31, 2017**

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Grantor's Number	Expenditures or Amounts Earned
<u>Department of Agriculture:</u>			
<u>Passed Through Program From:</u>			
<u>California Department of Education:</u>			
Child Care Food Program - Day Care Homes	10.558	04469-CACFP-40-NP-DCH	\$ 998,829
Child Care Food Program - Center Based	10.558	04469-CACFP-40-NP-CS	1,403,200
Total U.S. Department of Agriculture:			2,402,029
<u>Department of Health and Human Services:</u>			
Head Start and Early Head Start 4/1/16 - 3/31/17	93.600	09CH9190/02	6,504,879
Early Head Start Partnerships 4/1/16 - 7/31/16	93.600	09HP0025/01	1,815,562
Early Head Start Partnerships 8/1/16 - 3/31/17	93.600	09HP0025/02	1,887,059
Head Start and Early Head Start 4/1/16 - 3/31/17	93.600	09CH9103/05	4,320,086
Migrant Seasonal Head Start 4/1/16 - 8/31/16	93.600	90CM9821/01	15,262,520
Migrant Seasonal Head Start 9/1/16 - 3/31/17	93.600	90CM9821/02	10,715,632
Migrant Seasonal Early Head Start Partnerships 4/1/16 - 8/31/16	93.600	90HM0003/01	2,876,069
Migrant Seasonal Early Head Start Partnerships 9/1/16 - 3/31/17	93.600	90HM0003/02	2,258,794
Migrant Seasonal Early Head Start Partnerships 3/1/17 - 3/31/17	93.600	90HM000010/01	3,775
Office of Adolescent Health 4/1/16 - 6/30/16	93.297	TP1AH000109/01	267,581
Office of Adolescent Health 7/1/16 - 3/31/17	93.297	TP1AH000109/02	620,133
<u>Passed Through Program From:</u>			
<u>Area Agency on Aging:</u>			
AAA Title IIIB Home Repair 4/1/16 - 6/30/16	93.044	CAA# 56102A	13,019
AAA Title IIIB Home Repair 7/1/16 - 3/31/17	93.044	CAA# 67102A	60,393
AAA Title IIIB Home Repair 4/1/16 - 6/30/16	93.044	CAA# 56102B	11,673
AAA Title IIIB Home Repair 7/1/16 - 3/31/17	93.044	CAA# 67102B	46,787
AAA Title IIIB Adult Day Care 4/1/16 - 6/30/16	93.044	CAA# 56102C	5,842
AAA Title IIIB Adult Day Care 7/1/16 - 3/31/17	93.044	CAA# 67102C	33,227
AAA Title IIID Adult Wellness Services 4/1/16 - 6/30/16	93.043	CAA# 56102D	6,438
<u>Passed Through Program From:</u>			
<u>California Department of Community Services and Development:</u>			
Community Services Block Grant (CSBG) 4/1/16 - 12/31/16	93.569	16F-5039	248,929
Community Services Block Grant (CSBG) 1/1/17 - 3/31/17	93.569	17F-2039	74,985
Community Services Block Grant (CSBG) 6/1/16 - 3/31/17	93.569	16F-5506	32,078
LIHEAP Weatherization 4/1/16 - 3/31/17	93.568	15B-3036	-
LIHEAP - A16, ECIP, HEAP 4/1/16 - 3/31/17	93.568	15B-3036	13,081
LIHEAP Toilet Retrofit Program 4/1/16 - 3/31/17	93.568	15B-3036	8,677
LIHEAP Weatherization 4/1/16 - 3/31/17	93.568	16B-4035	215,402
LIHEAP - A16, ECIP, HEAP 4/1/16 - 3/31/17	93.568	16B-4035	381,830
LIHEAP Weatherization 10/1/16 - 3/31/17	93.568	17B-3035	107,596
LIHEAP - A16, ECIP, HEAP 10/1/16 - 3/31/17	93.568	17B-3035	253,483

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED MARCH 31, 2017**

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Grantor's Number	Expenditures or Amounts Earned
<u>Department of Health and Human Services: (Continued)</u>			
<u>Passed Through Program From:</u>			
<u>California Department of Public Health (CDPH):</u>			
CDPH Maternal, Child, and Adolescent Health 4/1/16 - 6/30/16	93.778	11-10282	4,790
CDPH Maternal, Child, and Adolescent Health 4/1/16 - 6/30/16	93.994	12-10063	24,716
CDPH Maternal, Child, and Adolescent Health 7/1/16 - 3/31/17	93.994	12-10063	64,198
<u>Passed Through Program From:</u>			
<u>California Department of Education (CDE):</u>			
<u>Child Care Development Block Grant Cluster</u>			
CDE Child Care Programs	93.575	N/A	1,652,829
CDE Child Care Programs	93.596	N/A	1,824,915
Total Child Care Development Block Grant Cluster			3,477,744
<u>Passed Through Program From:</u>			
<u>County of San Luis Obispo, Department of Social Services:</u>			
CalWorks Homeless Services 4/1/16-6/30/16	93.558	PO# 25005206	13,390
CalWorks Homeless Services 7/1/16-3/31/17	93.558	PO# 25005206	21,210
CalWorks Stage 1 4/1/16 - 6/30/16	93.558	C005-2015	306,079
CalWorks Stage 1 7/1/16 - 3/31/17	93.558	C005-2016	1,078,893
CalWorks Direct Services 4/1/16 - 6/30/16	93.558	C018-2015	33,050
CalWorks Direct Services 7/1/16 - 3/31/17	93.558	C018-2016	79,557
CalWorks South County SAFE Family Adovcates 4/1/16 - 6/30/16	93.556	C024-2015	51,372
CalWorks South County SAFE Family Adovcates 7/1/16 - 3/31/17	93.556	C024-2016	156,765
CalWorks Cal Learn 4/1/16 - 6/30/16	93.558	C006-2015	15,718
CalWorks Cal Learn 7/1/16 - 3/31/17	93.558	C006-2016	53,351
CalWorks Housing Support Program 4/1/16 - 6/30/16	93.558	PO# 25010147	6,192
CalWorks Housing Support Program 7/1/16 - 3/31/17	93.558	PO# 25010692	33,377
<u>Passed Through Program From:</u>			
<u>Essential Access Health:</u>			
Family Planning Title X 4/1/16 - 3/31/17	93.217	778-5320-71219-16-17	118,920
<u>Passed Through Program From:</u>			
<u>Encompass Community Services</u>			
PAPAs of the Central Coast 4/1/16 - 9/30/16	93.086	90FK0097-01	145,335
PAPAs of the Central Coast 9/1/16 - 3/31/17	93.086	90FK0097-02	137,357
Total Department of Health and Human Services:			53,867,544
<u>Department of Energy:</u>			
<u>Passed Through Program From:</u>			
<u>California Department of Community Services and Development:</u>			
DOE Weatherization 4/1/16 - 6/30/16	81.042	15C-1032	287
DOE Weatherization 7/1/16 - 3/31/17	81.042	16C-6032	68,065
Total Department of Energy:			68,352

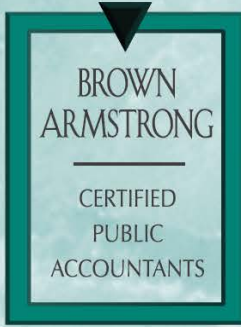
**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED MARCH 31, 2017**

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Grantor's Number	Expenditures or Amounts Earned
<u>Department of Homeland Security:</u>			
<u>Passed Through Program From:</u>			
<u>County of San Luis Obispo:</u>			
Emergency Food and Shelter - FEMA 7/1/16-3/31/17	97.024	086400-001 Phase 33	8,250
Total Department of Homeland Security:			<u>8,250</u>
<u>Department of Housing and Urban Development:</u>			
<u>Passed Through Program From:</u>			
<u>Cities and Counties located in California:</u>			
Case Management 4/1/16 - 5/31/16	14.267	CA0740L9D141407	25,171
Case Management 6/1/16 - 3/31/17	14.267	CA0740L9D141508	183,456
Case Management 4/1/16 - 5/31/16	14.267	CA0741L9D141407	35,032
Case Management 6/1/16 - 3/31/17	14.267	CA0741L9D141508	56,188
Case Management 4/1/16 - 11/30/16	14.267	CA1029L9D141404	21,144
CDBG 4/01/16 - 3/31/17	14.218	County of SLO	125,101
CDBG 4/01/16 - 3/31/17	14.218	Cities of Pismo Beach and San Luis Obispo	102,862
CDBG 4/01/16 - 3/31/17	14.218	City of Santa Maria	42,846
Emergency Shelter Grant 4/1/16 - 6/30/16	14.231	E-15-UC-06-0508	8,499
Emergency Shelter Grant 7/1/16 - 3/31/17	14.231	E-16-UC-06-0508	38,829
Emergency Shelter Grant 4/1/16 - 6/30/16	14.231	E-15-UC-06-0508	11,754
Emergency Shelter Grant 7/1/16 - 3/31/17	14.231	E-16-UC-06-0508	24,377
Total Department of Housing and Urban Development:			<u>675,259</u>
<u>Department of Veteran Services:</u>			
Supportive Services for Veteran Families 4/1/16 - 9/30/16	64.033	C15-CA-614A	500,819
Supportive Services for Veteran Families 10/1/16 - 3/31/17	64.033	C15-CA-614A	659,853
Total Department of Veteran Services:			<u>1,160,672</u>
TOTAL ALL AWARDS			<u><u>\$ 58,182,106</u></u>

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MARCH 31, 2017**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal and state grant activity of Community Action Partnership of San Luis Obispo County, Inc., (the Agency) and is presented on the accrual basis of accounting. The Federal information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget (OMB) and the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The Agency has elected not to use the 10% de minimis indirect cost rate. Administrative expenses are charged to operating programs based upon an annually approved indirect cost rate, currently at 8%, from the U.S. Department of Health and Human Services.



BROWN ARMSTRONG

Certified Public Accountants

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

Board of Directors
Community Action Partnership of
San Luis Obispo County, Inc.
San Luis Obispo, California

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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 San Luis Obispo County, Inc., which comprise the statement of financial position as of March 31, 2017, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of San Luis Obispo County, Inc.'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 Community Action Partnership of San Luis Obispo County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of San Luis Obispo County, Inc.'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 Community Action Partnership of San Luis Obispo County, Inc.'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*.

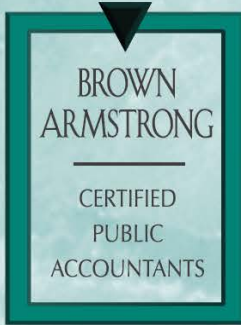
Purpose of this Report

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 Community Action Partnership of San Luis Obispo County, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of San Luis Obispo County, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
September 20, 2017



BROWN ARMSTRONG

Certified Public Accountants

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

Board of Directors
Community Action Partnership of
San Luis Obispo County, Inc.
San Luis Obispo, California

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Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of San Luis Obispo County, Inc.'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of San Luis Obispo County, Inc.'s major federal programs for the year ended March 31, 2017. Community Action Partnership of San Luis Obispo County, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of San Luis Obispo County, Inc.'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 Community Action Partnership of San Luis Obispo County, Inc.'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 Community Action Partnership of San Luis Obispo County, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of San Luis Obispo County, Inc., 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 March 31, 2017.

Report on Internal Control Over Compliance

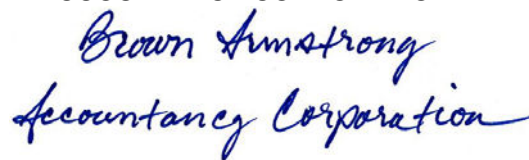
Management of Community Action Partnership of San Luis Obispo County, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of San Luis Obispo County, Inc.'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 Community Action Partnership of San Luis Obispo County, Inc.'s internal control over compliance.

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

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

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
September 20, 2017

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
COMBINING STATEMENT OF REVENUE AND EXPENSE BY FUNCTIONAL PROGRAM
FOR THE YEAR ENDED MARCH 31, 2017**

	General Fund	CSBG and Administration	Head Start and Early Head Start	Migrant and Seasonal Head Start	State Child Development Programs	Child Care Resource and Referral	Child Care Food Programs	Health and Prevention Services	Housing Support, Sheltering and Veterans	Energy Conservation Programs	Family Support Services	Total All Funds
REVENUE												
Federal Grants and Contracts	\$ -	\$ 355,993	\$ 14,527,586	\$ 31,116,790	\$ -	\$ -	\$ 2,402,030	\$ 1,013,072	\$ 1,168,922	\$ 1,208,144	\$ 357,761	\$ 52,150,298
City & County Revenue	-	-	77,527	48,674	55,823	2,065,943	-	169,348	1,101,189	48,726	943,865	4,511,095
State Income	-	-	-	-	7,348,904	6,640,060	-	1,492,910	177,718	-	-	15,659,592
Participant Support	-	-	-	-	153,254	272,209	-	22,807	8,552	-	123,193	580,015
Corporate and Foundation Revenue	25,693	-	-	136,000	-	-	-	330,963	91,801	1,351,779	23,949	1,960,184
Donations and Fundraising	24,781	-	464	184	-	2,761	-	103,168	448,361	5,129	7,025	591,871
Other Income including interest	32,768	-	-	95,000	464	6,389	-	4,048	2,403	6,574	3	147,648
Revenue In-Kind	-	-	2,281,099	1,730,019	-	21,425	-	-	585,183	76,201	38,262	4,732,188
TOTAL REVENUE	83,241	355,993	16,886,675	33,126,667	7,558,445	9,008,787	2,402,030	3,136,315	3,584,128	2,696,553	1,494,057	80,332,891
EXPENSE												
Personnel Costs	-	3,055,419	6,891,364	11,123,204	3,845,917	1,127,415	166,082	1,357,386	1,289,503	1,086,792	686,293	30,629,373
Employee Benefits	9,738	916,548	2,938,329	4,782,699	1,633,154	360,460	64,425	453,554	541,688	459,626	267,218	12,427,439
Volunteer Services In-Kind	-	-	1,242,359	1,086,742	-	11,892	-	-	247,450	-	24,299	2,612,742
Service Provider Payments	-	-	771,488	3,851,920	495,085	6,470,154	861,562	27,812	476,696	13,514	51,142	13,019,373
Consultants, Contractors and Legal	494	352,587	126,052	200,158	25,522	4,393	1,594	70,624	19,804	8,896	125,597	935,723
Subcontractors In-Kind	-	-	615,151	166,813	-	8,500	-	-	292,012	76,201	-	1,158,677
Materials and Supplies	2,009	249,026	840,060	1,385,554	340,963	103,625	1,133,091	172,550	137,420	636,324	105,495	5,106,118
Travel and Transportation	2,265	122,779	261,361	689,203	65,014	15,452	11,578	59,251	66,844	89,440	33,203	1,416,390
Repairs and Maintenance	13,082	92,006	235,973	584,979	190,933	21,281	16,022	48,503	27,432	54,546	8,289	1,293,046
Training and Seminars	-	71,799	144,117	263,731	13,522	41,770	1,258	16,227	8,209	173	4,806	565,611
Rent	-	166,737	524,893	629,582	148,441	102,200	17,898	64,266	42,085	39,326	35,515	1,770,943
Space In-Kind	-	-	241,165	315,536	-	-	-	-	-	-	12,388	569,089
Utilities and Telephone	-	54,377	178,060	361,431	113,129	27,547	6,015	46,926	55,192	15,751	18,120	876,546
Insurance	-	102,319	93,171	202,775	21,173	5,967	2,327	27,699	10,425	9,082	974	475,912
Capital Purchases	-	26,258	427,669	908,564	63,539	-	-	55,000	67,870	-	-	1,548,899
Human Resource Support Costs	31,924	174,453	48,233	113,426	23,606	19,554	873	6,821	15,040	1,648	6,807	442,385
Medical and Participant Costs (Parent Involvement)	-	-	44,914	144,655	9,678	-	-	326,078	1,802	-	-	527,127
Postage, Printing, and Other	6,961	51,951	29,676	56,194	13,591	26,020	5,196	30,389	16,639	47,774	4,498	288,891
Other In-Kind	-	-	182,424	160,928	-	1,034	-	-	45,720	-	1,575	391,681
Interest and Depreciation Expense	5,922	-	-	-	-	-	-	42,941	1,816	9,963	-	60,642
Delegate Agency Services	-	-	-	4,147,413	-	-	-	-	-	-	-	4,147,413
Indirect Expense	5,317	(5,080,266)	1,050,215	1,951,161	555,178	666,068	114,109	216,648	216,702	197,032	107,837	-
TOTAL EXPENSE	77,712	355,993	16,886,675	33,126,667	7,558,445	9,013,332	2,402,030	3,022,672	3,580,348	2,746,089	1,494,057	80,264,020
CHANGE IN NET ASSETS	\$ 5,530	\$ -	\$ -	\$ -	\$ -	\$ (4,545)	\$ -	\$ 113,643	\$ 3,779	\$ (49,536)	\$ -	\$ 68,871

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY
FOR THE PERIODS JANUARY 1, 2016 THROUGH DECEMBER 31, 2016
AND JANUARY 1, 2017 THROUGH MARCH 31, 2017

	16F-5039				17F-2039		
	1/1/2016 Through 3/31/2016	Actual 4/1/2016 Through 12/31/2016	Total Audited Costs	Reported Costs	Budget 1/1/2016 through 12/31/2016	Budget vs. Actual Variance	1/1/2017 Through 3/31/2017
REVENUE							
Grants and Contracts	\$ 47,162	\$ 248,929	\$ 296,091	\$ 296,091	\$ 296,091	\$ -	\$ 74,985
Other Revenue	-	-	-	-	-	-	-
TOTAL REVENUE	47,162	248,929	296,091	296,091	296,091	-	74,985
EXPENSE							
Administrative Costs							
Salaries and Wages	-	14,790	14,790	14,790	14,888	98	5,400
Employee Benefits	-	3,886	3,886	3,886	4,049	163	1,567
Operating Expenses and Equipment	8,561	50,057	58,618	58,618	58,357	(261)	13,166
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	2,859	13,348	16,207	16,207	16,207	-	4,063
Subtotal Administrative Costs	11,420	82,081	93,501	93,501	93,501	-	24,196
Program Costs							
Salaries and Wages	25,132	96,924	122,056	122,056	119,706	(2,350)	31,588
Employee Benefits	9,513	33,681	43,194	43,194	46,139	2,945	12,458
Operating Expenses and Equipment	1,097	36,243	37,340	37,340	36,745	(595)	6,743
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Subtotal Program Costs	35,742	166,848	202,590	202,590	202,590	-	50,789
TOTAL EXPENSE	47,162	248,929	296,091	296,091	296,091	-	74,985
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG
FOR THE PERIOD OF JUNE 15, 2016 THROUGH MAY 31, 2017**

16F-5506

	Actual		Total Audited Costs	Reported Costs	Budget 6/1/2016 through 5/31/2017	Budget vs. Actual Variance
	6/1/2016 Through 3/31/2017	4/1/2016 Through 5/31/2017				
REVENUE						
Grants and Contracts	\$ 32,078	\$ -	\$ 32,078	\$ 32,078	\$ 32,078	\$ -
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	32,078	-	32,078	32,078	32,078	-
EXPENSE						
Administrative Costs						
Salaries and Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Operating Expenses and Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-
Other Costs	2,376	-	2,376	2,376	2,376	-
Subtotal Administrative Costs	2,376	-	2,376	2,376	2,376	-
Program Costs						
Salaries and Wages	21,357	-	21,357	21,357	21,364	7
Employee Benefits	8,345	-	8,345	8,345	8,338	(7)
Operating Expenses and Equipment	-	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Subtotal Program Costs	29,702	-	29,702	29,702	29,702	-
TOTAL EXPENSE	32,078	-	32,078	32,078	32,078	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
HEAD START/EARLY HEAD START PROGRAMS
FOR THE YEAR ENDED MARCH 31, 2017**

	Head Start / Early Head Start: 09CH91901/02					Total
	HS Training CAN 20	HS Operating CAN 22	EHS Training CAN 21	EHS Operating CAN 25	In-Kind	Head Start and Early Head Start
REVENUE						
Grants and Contracts	\$ 39,890	\$ 3,225,489	\$ 76,676	\$ 3,162,824	\$ -	\$ 6,504,879
In-Kind Contributions (a)	-	-	-	-	995,893	995,893
TOTAL REVENUE	39,890	3,225,489	76,676	3,162,824	995,893	7,500,772
EXPENSE						
Salaries and Wages	-	1,685,155	-	1,627,027	-	3,312,182
Employee Benefits	-	761,082	-	685,397	-	1,446,479
Volunteer Services In-Kind	-	-	-	-	535,318	535,318
Service Provider Payments	-	-	-	202,991	-	202,991
Consultants and Contractual	501	24,655	567	7,831	-	33,554
Contractual In-Kind	-	-	-	-	166,945	166,945
Materials and Supplies	8,144	104,092	16,681	119,592	-	248,509
Travel and Transportation	5,286	58,030	15,240	27,465	-	106,021
Repairs and Maintenance	-	72,267	-	37,761	-	110,028
Training and Seminars	21,553	2,187	35,811	-	-	59,551
Rent	-	120,032	-	114,849	-	234,881
Space In-Kind	-	-	-	-	211,150	211,150
Utilities and Telephone	-	64,063	-	40,293	-	104,356
Insurance	-	39,438	-	28,435	-	67,873
Capital Purchases	-	24,506	-	16,581	-	41,087
Human Resources Support	-	14,268	-	9,130	-	23,398
Medical and Participant Costs	-	8,039	-	7,812	-	15,851
Postage, Printing, and Other	1,451	10,565	2,697	4,605	-	19,318
Supplies and Food In-Kind	-	-	-	-	82,480	82,480
Indirect Expense	2,955	237,110	5,680	233,055	-	478,800
TOTAL EXPENSE	39,890	3,225,489	76,676	3,162,824	995,893	7,500,772
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

(a) California Department of Education Contracts contributed \$722,652 in matching non-federal share for grant # 09CH91901/02. This amount was not included in the in-kind shown above but was incorporated in the reporting to the funder.

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP PROGRAM
FOR THE PERIODS FEBRUARY 1, 2015 THROUGH JULY 31, 2016
AND AUGUST 1, 2016 THROUGH MARCH 31, 2017

	09HP0025/01		09HP0025/02	
	2/1/2015 Through 3/31/2016	4/1/2016 Through 7/31/2016	2/1/2015 Through 7/31/2016	8/1/2016 Through 3/31/2017
REVENUE				
Grants and Contracts	\$ 2,580,621	\$ 1,815,561	\$ 4,396,182	\$ 1,887,059
In-Kind Contributions (a)	45,063	99,845	144,908	28,845
TOTAL REVENUE	2,625,684	1,915,406	4,541,090	1,915,904
EXPENSE				
Salaries and Wages	1,029,414	618,695	1,648,109	841,598
Employee Benefits	407,246	240,134	647,380	420,241
Volunteer Services In-Kind	31,970	53,351	85,321	23,288
Service Provider Payments	123,514	99,364	222,878	250,532
Consultants and Contractual	43,324	19,214	62,538	21,100
Contractual In-Kind	1,789	1,129	2,918	895
Materials and Supplies	381,596	253,298	634,894	46,275
Travel and Transportation	53,703	46,979	100,682	35,387
Repairs and Maintenance	63,676	65,427	129,103	15,763
Training and Seminars	20,262	41,200	61,462	17,510
Rent	50,857	19,882	70,739	44,823
Space In-Kind	-	600	600	-
Utilities and Telephone	15,422	9,655	25,077	14,699
Insurance	3,485	5,990	9,475	-
Capital Purchases	197,557	273,519	471,076	32,920
Human Resources Support	4,099	5,032	9,131	4,307
Medical and Participant Costs	7,035	1,145	8,180	2,502
Postage, Printing, and Other	2,908	1,802	4,710	2,058
Supplies and Food In-Kind	11,304	44,765	56,069	4,662
Indirect Expense	176,523	114,225	290,748	137,344
TOTAL EXPENSE (b)	2,625,684	1,915,406	4,541,090	1,915,904
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -	\$ -

Notes:

- (a) California Department of Education Contracts contributed \$837,909 in matching non-federal share for grant # 09HP0025/01 and \$441,118 in matching non-federal share for grant # 09HP0025/02. These amounts were not included in the in-kind shown above but were incorporated in the reporting to the funder.
- (b) Expenditures of Grant Funds are accounted for by common accounting number (CAN) as follows:

CAN 25 - EHS CCP Startup	\$ 1,486,968	\$ 875,677	\$ 2,362,645	\$ -
CAN 28 - EHS CCP Operating	1,015,588	832,013	1,847,601	1,842,056
CAN 20 - EHS CCP T&TA	59,066	-	59,066	-
CAN 21 - EHS CCP T&TA	18,999	107,871	126,870	45,003
TOTAL EXPENSE	\$ 2,580,621	\$ 1,815,561	\$ 4,396,182	\$ 1,887,059

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
HEAD START/EARLY HEAD START PROGRAM - NORTHERN SAN DIEGO COUNTY
FOR THE YEAR ENDED MARCH 31, 2017**

	San Diego Head Start: 09CH9103/05							Total
	HS Training CAN 20	HS Operations CAN 22	HS Duration CAN 23	EHS Training CAN 21	EHS Operations CAN 25	In-Kind	First 5 San Diego	Head Start and Early Head Start
REVENUE								
Grants and Contracts	\$ 24,334	\$ 3,361,398	\$ 172,640	\$ 18,258	\$ 743,456	\$ -	\$ 77,527	\$ 4,397,613
Program Support	-	-	-	-	-	-	464	464
In-Kind Contributions (a)	-	-	-	-	-	1,156,516	-	1,156,516
TOTAL REVENUE	24,334	3,361,398	172,640	18,258	743,456	1,156,516	77,991	5,554,593
EXPENSE								
Salaries and Wages	-	1,631,403	27,721	-	439,814	-	19,952	2,118,890
Employee Benefits	-	646,226	7,213	-	172,504	-	5,531	831,474
Volunteer Services In-Kind	-	-	-	-	-	630,403	-	630,403
Consultants and Contractual	425	262,223	185	250	6,005	-	1,696	270,784
Contractual In-Kind	-	-	-	-	-	446,182	-	446,182
Materials and Supplies	4,982	168,345	62,186	854	31,383	-	24,227	291,977
Travel and Transportation	10,180	50,934	-	2,403	9,456	-	-	72,973
Repairs and Maintenance	-	36,911	1,275	-	4,643	-	1,925	44,754
Training and Seminars	5,580	250	-	12,479	-	-	7,546	25,855
Rent	-	194,556	20,342	-	10,409	-	-	225,307
Space In-Kind	-	-	-	-	-	29,414	-	29,414
Utilities and Telephone	-	42,384	581	-	6,384	-	-	49,349
Insurance	-	16,646	-	-	2,663	-	-	19,309
Capital Purchases	-	36,993	43,150	-	-	-	-	80,143
Medical and Participant Costs	-	6,776	395	-	1,009	-	10,604	18,784
Postage, Printing, and Other	1,364	21,499	-	919	4,115	-	733	28,630
Supplies and Food In-Kind	-	-	-	-	-	50,517	-	50,517
Indirect Expense	1,803	246,252	9,592	1,353	55,071	-	5,777	319,848
TOTAL EXPENSE	24,334	3,361,398	172,640	18,258	743,456	1,156,516	77,991	5,554,593
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

(a) California Department of Education Contracts contributed \$232,300 in matching non-federal share for grant # 09CH9103/05. This amount was not included in the in-kind shown above but was incorporated in the reporting to the funder.

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
MIGRANT AND SEASONAL HEAD START/EARLY HEAD START
FOR THE PERIODS SEPTEMBER 1, 2015 THROUGH AUGUST 31, 2016
AND SEPTEMBER 1, 2016 THROUGH MARCH 31, 2017

	90CM9821/01		90CM9821/02	
	9/1/2015 Through 3/31/2016	4/1/2016 Through 8/31/2016	9/1/2015 Through 8/31/2016	9/1/2016 Through 3/31/2017
REVENUE				
Grants and Contracts	\$ 10,497,404	\$ 15,262,520	\$ 25,759,924	\$ 10,715,632
City, County, and Other Income	8,997	130,479	139,476	149,379
In-Kind Contributions (a)	479,155	943,883	1,423,038	612,050
TOTAL REVENUE	10,985,556	16,336,882	27,322,438	11,477,061
EXPENSE				
Salaries and Wages	3,713,265	5,373,851	9,087,116	4,099,020
Employee Benefits	1,589,615	2,430,302	4,019,917	1,739,416
Volunteer Services In-Kind	257,933	688,917	946,850	322,822
Service Provider Payments	930,210	1,719,071	2,649,281	847,986
Consultants and Contractual	80,909	94,524	175,433	53,506
Contractual In-Kind	18,378	43,081	61,459	75,779
Materials and Supplies	368,397	503,784	872,181	358,899
Travel and Transportation	214,787	257,683	472,470	240,917
Repairs and Maintenance	190,137	290,062	480,199	241,766
Training and Seminars	44,719	49,173	93,892	43,995
Rent	329,362	216,239	545,601	334,741
Space In-Kind	177,040	127,452	304,492	179,349
Utilities and Telephone	156,222	156,537	312,759	175,337
Insurance	12,790	169,012	181,802	15,845
Capital Purchases	39,819	726,284	766,103	7,702
Human Resources Support	40,931	43,903	84,834	44,487
Medical and Participant Costs	12,395	16,197	28,592	8,935
Postage, Printing, and Other	123,998	160,548	284,546	107,421
Supplies and Food In-Kind	25,804	84,434	110,238	34,100
Delegate Agency Contract	2,034,367	2,267,357	4,301,724	1,880,056
Indirect Expense	624,478	918,471	1,542,949	664,982
TOTAL EXPENSE (b)	10,985,556	16,336,882	27,322,438	11,477,061
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -

Notes:

(a) California Department of Education Contracts contributed \$337,565 in matching non-federal share for grant # 90CM9821/01 and \$157,640 in matching non-federal share for grant # 90CM9821/02. These amounts were not included in the in-kind shown above but were incorporated in the reporting to the funder.

(b) Expenditures of Grant Funds at closeout are accounted for by common accounting number (CAN) as follows:

CAN 22 - MSHS Operating	\$ 23,563,430
CAN 20 - MSHS T&TA	318,039
CAN 25 - MSEHS Operating	1,833,213
CAN 21 - MSEHS T&TA	45,242
TOTAL EXPENSE	\$ 25,759,924

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
MIGRANT AND SEASONAL EARLY HEAD START CHILD CARE PARTNERSHIP PROGRAM
FOR THE PERIODS MARCH 1, 2015 THROUGH AUGUST 31, 2016
AND SEPTEMBER 1, 2016 THROUGH MARCH 31, 2017

	90HM0003/01		90HM0003/02	
	3/1/2015 Through 3/31/2016	4/1/2016 Through 8/31/2016	3/1/2015 Through 8/31/2016	9/1/2016 Through 3/31/2017
REVENUE				
Grants and Contracts	\$ 3,182,221	\$ 2,876,069	\$ 6,058,290	\$ 2,258,794
In-Kind Contributions (a)	7,993	74,694	82,687	99,390
TOTAL REVENUE	3,190,214	2,950,763	6,140,977	2,358,184
EXPENSE				
Salaries and Wages	1,142,525	885,639	2,028,164	764,695
Employee Benefits	414,289	324,455	738,744	288,526
Volunteer Services In-Kind	4,971	40,767	45,738	34,237
Service Provider Payments	493,543	646,490	1,140,033	638,374
Consultants and Contractual	6,580	33,062	39,642	19,066
Contractual In-Kind	-	2,038	2,038	45,915
Materials and Supplies	368,728	305,220	673,948	98,005
Travel and Transportation	126,804	77,526	204,330	88,848
Repairs and Maintenance	81,720	28,370	110,090	23,827
Training and Seminars	25,857	73,842	99,699	96,720
Rent	59,334	34,466	93,800	43,177
Space In-Kind	-	4,366	4,366	4,367
Utilities and Telephone	24,024	15,210	39,234	14,164
Insurance	5,576	15,094	20,670	2,824
Capital Purchases	179,198	174,578	353,776	-
Human Resources Support	3,948	-	3,948	-
Medical and Participant Costs	11,146	19,394	30,540	2,049
Postage, Printing, and Other	16,503	42,613	59,116	11,201
Supplies and Food In-Kind	3,022	27,523	30,545	14,871
Indirect Expense	222,446	200,110	422,556	167,318
TOTAL EXPENSE (b)	3,190,214	2,950,763	6,140,977	2,358,184
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ -	\$ -	\$ -	\$ -

Notes:

- (a) California Department of Education Contracts contributed \$669,720 in matching non-federal share for grant # 90HM0003/01 and \$199,189 in matching non-federal share for grant # 90HM0003/02. These amounts were not included in the in-kind shown above but were incorporated in the reporting to the funder.
- (b) Expenditures of Grant Funds are accounted for by common accounting number (CAN) as follows:

CAN# 2015 G983125	\$ 3,410,669
CAN# 2015 G983120	121,247
CAN# 2015 G983128	592,800
CAN# 6-G983128	1,661,957
CAN# 6-G983121	271,617
TOTAL EXPENSE	\$ 6,058,290

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
MIGRANT AND SEASONAL EARLY HEAD START CHILD CARE PARTNERSHIP PROGRAM
FOR THE PERIOD MARCH 1, 2017 THROUGH MARCH 31, 2017**

	90HM000010/01
	3/1/2017
	Through
	3/31/2017
<u>REVENUE</u>	
Grants and Contracts	\$ 3,775
In-Kind Contributions	-
TOTAL REVENUE	3,775
<u>EXPENSE</u>	
Salaries and Wages	-
Employee Benefits	-
Volunteer Services In-Kind	-
Service Provider Payments	-
Consultants and Contractual	-
Contractual In-Kind	-
Materials and Supplies	1,403
Travel and Transportation	-
Repairs and Maintenance	950
Training and Seminars	-
Rent	959
Space In-Kind	-
Utilities and Telephone	183
Insurance	-
Capital Purchases	-
Human Resources Support	-
Medical and Participant Costs	-
Postage, Printing, and Other	-
Supplies and Food In-Kind	-
Indirect Expense	280
TOTAL EXPENSE	3,775
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
ESSENTIAL ACCESS HEALTH
FEDERAL TITLE X – FAMILY PLANNING
FOR THE YEAR ENDED MARCH 31, 2017**

	4/1/2016 Through 3/31/2017
<u>REVENUE</u>	
Grants and Contracts	\$ 118,920
TOTAL REVENUE	118,920
<u>EXPENSE</u>	
Salaries and Wages	81,654
Employee Benefits	19,543
Medical Expenses	7,613
Travel and Transportation	1,301
Indirect Cost	8,809
TOTAL EXPENSE	118,920
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
STATE OF CALIFORNIA DEPARTMENT OF HEALTH SERVICES
FAMILY PLANNING AND CLINICAL PROGRAM: F-PACT
FOR THE YEAR ENDED MARCH 31, 2017**

	For the Period 4/1/16 - 6/30/16			For the Period 7/1/16 - 3/31/17			Total Clinical Programs
	San Luis Obispo Clinic	Arroyo Grande Clinic	4/1/2016 Through 6/30/2016	San Luis Obispo Clinic	Arroyo Grande Clinic	7/1/2016 Through 3/31/2017	
REVENUE							
Grants and Contracts	\$ 230,809	\$ 178,775	\$ 409,584	\$ 580,452	\$ 427,709	\$ 1,008,161	\$ 1,417,745
Donations	1,106	1,025	2,131	3,617	2,529	6,146	8,277
Other Revenue	2,631	1,584	4,215	10,468	3,582	14,050	18,265
TOTAL REVENUE	234,546	181,384	415,930	594,537	433,820	1,028,357	1,444,287
EXPENSE							
Salaries and Wages	86,585	58,104	144,689	248,972	152,673	401,645	546,334
Employee Benefits	26,047	23,555	49,602	88,372	51,666	140,038	189,640
Consultants and Contractual	1,203	900	2,103	1,967	1,800	3,767	5,870
Medical Expenses	37,712	36,391	74,103	123,777	114,943	238,720	312,823
Materials and Supplies	10,642	8,019	18,661	38,877	24,025	62,902	81,563
Travel	-	-	-	3,268	298	3,566	3,566
Repairs and Maintenance	4,087	4,405	8,492	14,640	12,581	27,221	35,713
Training and Seminars	-	-	-	964	320	1,284	1,284
Rent	632	-	632	1,897	-	1,897	2,529
Utilities and Telephone	2,776	2,298	5,074	10,026	10,627	20,653	25,727
Insurance	5,884	6,370	12,254	5,312	4,920	10,232	22,486
Capital Purchases	-	-	-	-	-	-	-
Human Resources Support	-	-	-	-	-	-	-
Postage, Printing, and Other	3,088	870	3,958	8,441	4,805	13,246	17,204
Interest and Depreciation	1,585	8,609	10,194	4,303	24,869	29,172	39,366
Indirect Expense	14,289	11,278	25,567	43,721	30,293	74,014	99,581
TOTAL EXPENSE	194,530	160,799	355,329	594,537	433,820	1,028,357	1,383,686
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$ 40,016	\$ 20,585	\$ 60,601	\$ -	\$ -	\$ -	\$ 60,601

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
MATERNAL, CHILD, AND ADOLESCENT HEALTH
INFORMATION AND EDUCATION (I&E) PROJECT
FOR THE YEAR ENDED MARCH 31, 2017**

	11 - 10282		
	4/1/2016 Through 6/30/2016	7/1/2016 Through 3/31/2017	Total
<u>REVENUE</u>			
Federal Income	\$ 4,790	\$ -	\$ 4,790
State Income	-	-	-
Donations	-	-	-
TOTAL REVENUE	4,790	-	4,790
<u>EXPENSE</u>			
Salaries and Wages	2,555	-	2,555
Employee Benefits	1,640	-	1,640
Materials and Supplies	51	-	51
Travel	15	-	15
Repairs and Maintenance	-	-	-
Training and Seminars	-	-	-
Rent	-	-	-
Utilities and Housekeeping	165	-	165
Telephone	9	-	9
Indirect Cost	355	-	355
TOTAL EXPENSE	4,790	-	4,790
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
MATERNAL, CHILD, AND ADOLESCENT HEALTH
ADOLESCENT FAMILY LIFE PROGRAM (AFLP)
FOR THE YEAR ENDED MARCH 31, 2017**

	12-10063		
	4/1/2016 Through 6/30/2016	7/1/2016 Through 3/31/2017	Total
<u>REVENUE</u>			
Federal Income	\$ 24,716	\$ 64,198	\$ 88,914
Donations	59	-	59
Program Support	521	-	521
TOTAL REVENUE	25,296	64,198	89,494
<u>EXPENSE</u>			
Salaries and Wages	17,019	40,162	57,181
Employee Benefits	4,401	10,684	15,085
Materials and Supplies	458	2,034	2,492
Travel and Transportation	701	3,202	3,903
Repairs and Maintenance	140	316	456
Training and Seminars	40	-	40
Rent	300	1,038	1,338
Utilities and Housekeeping	145	930	1,075
Insurance	-	-	-
Postage and Printing	-	26	26
Telephone	218	1,051	1,269
Indirect Cost	1,874	4,755	6,629
TOTAL EXPENSE	25,296	64,198	89,494
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
SAN LUIS OBISPO COUNTY
FEDERAL EMERGENCY MANAGEMENT AGENCY/EMERGENCY
FOOD AND SHELTER PROGRAM (FEMA/EFSP)
FOR THE PERIOD JULY 1, 2016 THROUGH MARCH 31, 2017

	Phase 33
	7/1/2016
	Through
	3/31/2017
<u>REVENUE</u>	
Grants and Contracts	\$ 8,250
Other Income	-
TOTAL REVENUE	8,250
<u>EXPENSE</u>	
Materials and Supplies	1,116
Utilities and Telephone	3,254
Other Expenses	3,880
TOTAL EXPENSE	8,250
<u>EXCESS (DEFICIENCY) OF</u>	
<u>REVENUE OVER EXPENSE</u>	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
U.S. DEPARTMENT OF VETERANS AFFAIRS
SUPPORTIVE SERVICES FOR VETERAN FAMILIES (SSVF)
FOR THE YEAR ENDED MARCH 31, 2017**

	4/1/2016 Through 9/30/2016	10/1/2016 Through 3/31/2017	4/1/2016 Through 3/31/2017
<u>REVENUE</u>			
Grants and Contracts	\$ 500,819	\$ 659,853	\$ 1,160,672
TOTAL REVENUE	500,819	659,853	1,160,672
<u>EXPENSE</u>			
Salaries and Wages	173,719	197,116	370,835
Employee Benefits	68,467	81,051	149,518
Consultants and Contractual	156,605	246,038	402,643
Materials and Supplies	10,800	43,835	54,635
Travel and Transportation	27,824	15,236	43,060
Repairs and Maintenance	622	684	1,306
Training and Seminars	4,054	2,216	6,270
Rent	14,508	15,216	29,724
Utilities and Housekeeping	-	81	81
Insurance	2,841	290	3,131
Postage and Printing	88	890	978
Telephone	3,587	4,764	8,351
Other Expenses	606	3,558	4,164
Indirect Cost	37,098	48,878	85,976
TOTAL EXPENSE	500,819	659,853	1,160,672
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u>	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 56102A – SAN LUIS OBISPO
HOME REPAIR SERVICES
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	7/1/2015 Through 3/31/2016	4/1/2016 Through 6/30/2016	Total Audited Costs	Reported Expenses 7/1/15-6/30/16	Total Budget 7/1/15-6/30/16	Variance
REVENUE						
Grants and Contracts	\$ 56,901	\$ 13,019	\$ 69,920	\$ 69,920	\$ 69,920	\$ -
In-Kind	33,456	5,441	38,897	38,897	11,500	(27,397)
Program Income	1,342	200	1,542	1,542	2,000	458
Donations - Unrestricted	-	-	-	-	-	-
TOTAL REVENUE	91,699	18,660	110,359	110,359	83,420	(26,939)
EXPENSE						
Personnel:						
Salaries and Wages	25,975	6,027	32,002	32,002	37,833	5,831
Payroll Taxes	2,418	474	2,892	2,892	3,609	717
Employee Benefits	7,597	1,734	9,331	9,331	13,703	4,372
In-Kind Personnel	-	-	-	-	-	-
Total Personnel	35,990	8,235	44,225	44,225	55,145	10,920
Travel and Training:						
Staff Travel	-	-	-	-	125	125
In-Kind Staff Travel	-	-	-	-	-	-
Staff Training	-	-	-	-	-	-
In-Kind Staff Training	-	-	-	-	-	-
Total Travel and Training	-	-	-	-	125	125
Equipment						
Expendable	-	-	-	-	-	-
Non-Expendable	-	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-
Consultants:						
Consultants	-	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-	-
Total Consultants	-	-	-	-	-	-
Other Costs:						
Rent	94	62	156	156	1,173	1,017
Telephone	288	70	358	358	450	92
Utilities	27	9	36	36	225	189
Janitorial	-	-	-	-	275	275
Insurance	-	-	-	-	950	950
Accounting/Auditing	-	-	-	-	-	-
Office Supplies/Postage	64	13	77	77	250	173
Vehicle Operations	1,483	418	1,901	1,901	1,533	(368)
Vehicle Repairs and Maintenance	116	101	217	217	500	283
Building Repairs and Maintenance	30	13	43	43	200	157
Equipment Repairs and Maintenance	87	-	87	87	-	(87)
Equipment Rental	-	-	-	-	-	-
Volunteer Expense	-	-	-	-	-	-
Taxes and Licenses	-	-	-	-	150	150
Printing	-	-	-	-	65	65
Advertising	-	-	-	-	75	75
Memberships/Subscriptions	-	-	-	-	-	-
Outside Services	-	-	-	-	-	-
Program Supplies	849	229	1,078	1,078	1,050	(28)
Indirect/Allocated Costs	4,314	979	5,293	5,293	6,179	886
Other In-Kind	33,456	5,441	38,897	38,897	-	(38,897)
Building Materials	14,420	2,938	17,358	17,358	14,950	(2,408)
Small Tools	406	152	558	558	125	(433)
Disposal	75	-	75	75	-	(75)
Total Other Costs	55,709	10,425	66,134	66,134	28,150	(37,984)
TOTAL EXPENSE	91,699	18,660	110,359	110,359	83,420	(26,939)
Excess (Deficiency) of Revenue						
Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 56102B – SANTA MARIA
HOME REPAIR SERVICES
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	7/1/2015 Through 3/31/2016	4/1/2016 Through 6/30/2016	Total Audited Costs	Reported Expenses 7/1/15-6/30/16	Total Budget 7/1/15-6/30/16	Variance
REVENUE						
Grants and Contracts	\$ 32,523	\$ 11,673	\$ 44,196	\$ 44,196	\$ 44,196	\$ -
In-Kind	17,718	7,732	25,450	25,450	9,000	(16,450)
Program Income	405	169	574	574	1,000	426
Donations - Unrestricted	-	-	-	-	-	-
TOTAL REVENUE	50,646	19,574	70,220	70,220	54,196	(16,024)
EXPENSE						
Personnel:						
Salaries and Wages	14,276	5,410	19,686	19,686	22,460	2,774
Payroll Taxes	1,348	425	1,773	1,773	2,180	407
Employee Benefits	3,732	1,406	5,138	5,138	7,684	2,546
In-Kind Personnel	-	-	-	-	-	-
Total Personnel	19,356	7,241	26,597	26,597	32,324	5,727
Travel and Training:						
Staff Travel	113	-	113	113	525	412
In-Kind Staff Travel	-	-	-	-	-	-
Staff Training	-	-	-	-	-	-
In-Kind Staff Training	-	-	-	-	-	-
Total Travel and Training	113	-	113	113	525	412
Equipment						
Expendable	-	-	-	-	-	-
Non-Expendable	-	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-	-
Total Equipment	-	-	-	-	-	-
Consultants:						
Consultants	-	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-	-
Total Consultants	-	-	-	-	-	-
Other Costs:						
Rent	785	116	901	901	750	(151)
Telephone	236	170	406	406	380	(26)
Utilities	253	20	273	273	150	(123)
Janitorial	348	-	348	348	175	(173)
Insurance	-	-	-	-	350	350
Accounting/Auditing	-	-	-	-	-	-
Office Supplies/Postage	278	47	325	325	200	(125)
Vehicle Operations	1,460	560	2,020	2,020	1,725	(295)
Vehicle Repairs and Maintenance	101	101	202	202	295	93
Building Repairs and Maintenance	196	30	226	226	250	24
Equipment Repairs and Maintenance	87	-	87	87	-	(87)
Equipment Rental	-	-	-	-	-	-
Volunteer Expense	-	-	-	-	-	-
Taxes and Licenses	-	-	-	-	150	150
Printing	-	-	-	-	50	50
Advertising	-	-	-	-	50	50
Memberships/Subscriptions	-	-	-	-	-	-
Outside Services	-	-	-	-	-	-
Program Supplies	397	68	465	465	775	310
Indirect/Allocated Costs	2,439	877	3,316	3,316	4,014	698
Other In-Kind	17,719	7,732	25,451	25,451	-	(25,451)
Building Materials	6,818	2,476	9,294	9,294	11,943	2,649
Small Tools	60	136	196	196	90	(106)
Disposal	-	-	-	-	-	-
Total Other Costs	31,177	12,333	43,510	43,510	21,347	(22,163)
TOTAL EXPENSE	50,646	19,574	70,220	70,220	54,196	(16,024)
Excess (Deficiency) of Revenue						
Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 67102A – SAN LUIS OBISPO
HOME REPAIR SERVICES
FOR THE PERIOD JULY 1, 2016 THROUGH MARCH 31, 2017

	7/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 7/1/16-3/31/17	Total Budget 7/1/16-6/30/17	Variance
REVENUE					
Grants and Contracts	\$ 60,393	\$ 60,393	\$ 60,393	\$ 87,284	\$ 26,891
In-Kind	22,801	22,801	22,801	19,675	(3,126)
Program Income	3,444	3,444	3,444	2,000	(1,444)
Donations - Unrestricted	-	-	-	-	-
TOTAL REVENUE	86,638	86,638	86,638	108,959	22,321
EXPENSE					
Personnel:					
Salaries and Wages	27,943	27,943	27,943	44,694	16,751
Payroll Taxes	2,609	2,609	2,609	4,312	1,703
Employee Benefits	7,887	7,887	7,887	16,587	8,700
In-Kind Personnel	-	-	-	-	-
Total Personnel	38,439	38,439	38,439	65,593	27,154
Travel and Training:					
Staff Travel	725	725	725	125	(600)
In-Kind Staff Travel	-	-	-	-	-
Staff Training	-	-	-	-	-
In-Kind Staff Training	-	-	-	-	-
Total Travel and Training	725	725	725	125	(600)
Equipment					
Expendable	-	-	-	-	-
Non-Expendable	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-
Total Equipment	-	-	-	-	-
Consultants:					
Consultants	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-
Total Consultants	-	-	-	-	-
Other Costs:					
Rent	476	476	476	1,400	924
Telephone	484	484	484	950	466
Utilities	309	309	309	225	(84)
Janitorial	277	277	277	275	(2)
Insurance	950	950	950	950	-
Accounting/Auditing	-	-	-	-	-
Office Supplies/Postage	287	287	287	500	213
Vehicle Operations	1,884	1,884	1,884	2,250	366
Vehicle Repairs and Maintenance	583	583	583	1,475	892
Building Repairs and Maintenance	53	53	53	245	192
Equipment Repairs and Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Volunteer Expense	-	-	-	-	-
Taxes and Licenses	196	196	196	150	(46)
Printing	-	-	-	65	65
Advertising	-	-	-	75	75
Memberships/Subscriptions	-	-	-	-	-
Outside Services	-	-	-	-	-
Program Supplies	869	869	869	1,300	431
Indirect/Allocated Costs	4,729	4,729	4,729	8,071	3,342
Other In-Kind	22,801	22,801	22,801	-	(22,801)
Building Materials	13,032	13,032	13,032	24,560	11,528
Small Tools	544	544	544	650	106
Disposal	-	-	-	100	100
Total Other Costs	47,474	47,474	47,474	43,241	(4,233)
TOTAL EXPENSE	86,638	86,638	86,638	108,959	22,321
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 67102B – SANTA MARIA
HOME REPAIR SERVICES
FOR THE PERIOD JULY 1, 2016 THROUGH MARCH 31, 2017**

	7/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 7/1/16-3/31/17	Total Budget 7/1/16-6/30/17	Variance
REVENUE					
Grants and Contracts	\$ 46,787	\$ 46,787	\$ 46,787	\$ 57,702	\$ 10,915
In-Kind	40,227	40,227	40,227	23,221	(17,006)
Program Income	1,316	1,316	1,316	1,000	(316)
Donations - Unrestricted	-	-	-	-	-
TOTAL REVENUE	88,330	88,330	88,330	81,923	(6,407)
EXPENSE					
Personnel:					
Salaries and Wages	20,823	20,823	20,823	34,386	13,563
Payroll Taxes	1,905	1,905	1,905	3,426	1,521
Employee Benefits	5,908	5,908	5,908	11,795	5,887
In-Kind Personnel	-	-	-	-	-
Total Personnel	28,636	28,636	28,636	49,607	20,971
Travel and Training:					
Staff Travel	651	651	651	250	(401)
In-Kind Staff Travel	-	-	-	-	-
Staff Training	-	-	-	-	-
In-Kind Staff Training	-	-	-	-	-
Total Travel and Training	651	651	651	250	(401)
Equipment					
Expendable	-	-	-	-	-
Non-Expendable	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-
Total Equipment	-	-	-	-	-
Consultants:					
Consultants	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-
Total Consultants	-	-	-	-	-
Other Costs:					
Rent	372	372	372	1,200	828
Telephone	355	355	355	380	25
Utilities	193	193	193	325	132
Janitorial	219	219	219	230	11
Insurance	350	350	350	350	-
Accounting/Auditing	-	-	-	-	-
Office Supplies/Postage	186	186	186	500	314
Vehicle Operations	2,113	2,113	2,113	2,400	287
Vehicle Repairs and Maintenance	379	379	379	850	471
Building Repairs and Maintenance	90	90	90	450	360
Equipment Repairs and Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Volunteer Expense	-	-	-	-	-
Taxes and Licenses	-	-	-	150	150
Printing	-	-	-	50	50
Advertising	-	-	-	50	50
Memberships/Subscriptions	-	-	-	-	-
Outside Services	-	-	-	-	-
Program Supplies	539	539	539	920	381
Indirect/Allocated Costs	3,563	3,563	3,563	6,068	2,505
Other In-Kind	40,227	40,227	40,227	-	(40,227)
Building Materials	10,143	10,143	10,143	17,643	7,500
Small Tools	314	314	314	500	186
Disposal	-	-	-	-	-
Total Other Costs	59,043	59,043	59,043	32,066	(26,977)
TOTAL EXPENSE	88,330	88,330	88,330	81,923	(6,407)
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 56102C
ADULT DAY SERVICES IIIB FUNDING
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	7/1/2015 Through 3/31/2016	4/1/2016 Through 6/30/2016	Total Audited Costs	Reported Expenses 7/1/15-6/30/16	Total Budget 7/1/15-6/30/16	Variance
REVENUE						
Grants and Contracts (AAA)	\$ 48,267	\$ 5,842	\$ 54,109	\$ 54,200	\$ 54,200	\$ 91
Grants and Contracts (VA)	-	-	-	-	-	-
Grants and Contracts (CBO)	8,196	10,230	18,426	18,381	10,928	(7,498)
In-Kind	7,707	5,817	13,524	13,524	15,747	2,223
Donations - Unrestricted	-	-	-	-	-	-
Program Support	-	-	-	-	35,000	35,000
Other Revenue (Client Contributions)	13,305	6,320	19,625	19,625	28,658	9,033
TOTAL REVENUE	77,475	28,209	105,684	105,730	144,533	38,849
EXPENSE						
Personnel:						
Salaries and Wages	30,644	10,219	40,863	40,863	65,150	24,287
Payroll Taxes	3,177	716	3,893	3,893	6,069	2,176
Employee Benefits	11,896	3,926	15,822	15,997	20,596	4,774
In-Kind Personnel	2,935	4,112	7,047	7,047	8,427	1,380
Total Personnel	48,652	18,973	67,625	67,800	100,242	32,617
Travel and Training:						
Staff Travel	6	48	54	-	220	166
In-Kind Staff Travel	-	-	-	-	-	-
Staff Training	43	171	214	214	160	(54)
In-Kind Staff Training	-	-	-	-	-	-
Total Travel and Training	49	219	268	214	380	112
Equipment						
Expendable	3,109	-	3,109	3,109	3,200	91
Non-Expendable	-	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-	-
Total Equipment	3,109	-	3,109	3,109	3,200	91
Consultants:						
Consultants	-	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-	-
Total Consultants	-	-	-	-	-	-
Other Costs:						
Rent	5,053	1,647	6,700	6,700	7,287	587
Telephone	296	66	362	362	360	(2)
Utilities	508	240	748	732	1,060	312
Janitorial	147	-	147	-	-	(147)
Insurance	1,276	367	1,643	1,643	1,378	(265)
Accounting/Auditing	-	-	-	-	-	-
Office Supplies/Postage	544	-	544	544	975	431
Vehicle Operations	-	-	-	54	-	-
Vehicle Repairs and Maintenance	-	-	-	-	-	-
Building Repairs and Maintenance	846	270	1,116	1,235	1,255	139
Equipment Repairs and Maintenance	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Volunteer Expense	-	-	-	-	-	-
Taxes and Licenses	69	-	69	69	390	321
Printing	28	68	96	96	125	29
Advertising	78	111	189	189	750	561
Memberships/Subscriptions	-	125	125	125	150	25
Outside Services (Nutrition)	5,019	1,733	6,752	6,751	8,708	1,956
Program Supplies	1,861	1,027	2,888	2,800	1,650	(1,238)
Indirect/Allocated Costs	5,168	1,658	6,826	6,830	9,303	2,477
Other In-Kind	4,772	1,705	6,477	6,477	7,320	843
Total Other Costs	25,665	9,017	34,682	34,607	40,711	6,029
TOTAL EXPENSE	77,475	28,209	105,684	105,730	144,533	38,849
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 67102C
ADULT DAY SERVICES IIIB FUNDING
FOR THE PERIOD JULY 1, 2016 THROUGH MARCH 31, 2017**

	7/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 7/1/16-3/31/17	Total Budget 7/1/16-6/30/17	Variance
REVENUE					
Grants and Contracts (AAA)	\$ 33,227	\$ 33,227	\$ 34,223	\$ 51,000	\$ 17,773
Grants and Contracts (VA)	-	-	-	5,189	5,189
Grants and Contracts (CBO)	7,205	7,205	7,205	14,490	7,285
In-Kind	10,382	10,382	10,382	15,477	5,095
Donations - Unrestricted	-	-	-	-	-
Program Support	-	-	-	-	-
Other Revenue (Client Contributions)	23,112	23,112	23,112	18,000	(5,112)
TOTAL REVENUE	73,926	73,926	74,922	104,156	30,230
EXPENSE					
Personnel:					
Salaries and Wages	32,191	32,191	32,191	41,623	9,432
Payroll Taxes	2,737	2,737	2,737	4,182	1,445
Employee Benefits	10,758	10,758	10,757	15,020	4,262
In-Kind Personnel	6,235	6,235	6,235	8,157	1,922
Total Personnel	51,921	51,921	51,920	68,982	17,061
Travel and Training:					
Staff Travel	204	204	204	92	(112)
In-Kind Staff Travel	-	-	-	-	-
Staff Training	86	86	86	147	61
In-Kind Staff Training	-	-	-	-	-
Total Travel and Training	290	290	290	239	(51)
Equipment					
Expendable	-	-	-	-	-
Non-Expendable	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-
Total Equipment	-	-	-	-	-
Consultants:					
Consultants	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-
Total Consultants	-	-	-	-	-
Other Costs:					
Rent	4,596	4,596	4,596	7,027	2,431
Telephone	249	249	249	403	154
Utilities	491	491	491	805	314
Janitorial	14	14	14	-	(14)
Insurance	24	24	24	1,311	1,287
Accounting/Auditing	-	-	-	-	-
Office Supplies/Postage	387	387	387	598	211
Vehicle Operations	24	24	24	-	(24)
Vehicle Repairs and Maintenance	-	-	-	-	-
Building Repairs and Maintenance	676	676	676	920	244
Equipment Repairs and Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Volunteer Expense	-	-	-	-	-
Taxes and Licenses	61	61	61	92	31
Printing	-	-	-	92	92
Advertising	-	-	-	345	345
Memberships/Subscriptions	20	20	20	137	117
Outside Services (Nutrition)	4,442	4,442	4,442	7,360	2,918
Program Supplies	1,877	1,877	2,800	1,956	79
Indirect/Allocated Costs	4,707	4,707	4,781	6,569	1,862
Other In-Kind	4,147	4,147	4,147	7,320	3,173
Total Other Costs	21,715	21,715	22,712	34,935	13,220
TOTAL EXPENSE	73,926	73,926	74,922	104,156	30,230
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
AREA AGENCY ON AGING CAA# 56102E
ACTIVE LIVING PROGRAM IIID FUNDING
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	7/1/2015 Through 3/31/2016	4/1/2016 Through 6/30/2016	Total Audited Costs	Reported Expenses 7/1/15-6/30/16	Total Budget 7/1/15-6/30/16	Variance
REVENUE						
Grants and Contracts (AAA)	\$ 19,396	\$ 6,438	\$ 25,834	\$ 25,834	\$ 28,165	\$ 2,331
Grants and Contracts (CBO)	300	300	600	600	-	(600)
In-Kind Revenue	480	-	480	600	600	120
Donations - Unrestricted	11	-	11	11	-	(11)
Program Support	1,050	-	1,050	1,050	2,100	1,050
Other Revenue (Participant Fees)	-	-	-	-	-	-
TOTAL REVENUE	21,237	6,738	27,975	28,095	30,865	2,890
EXPENSE						
Personnel:						
Salaries and Wages	12,275	4,813	17,088	17,088	18,565	1,477
Payroll Taxes	1,127	393	1,520	1,534	1,772	252
Employee Benefits	1,504	681	2,185	2,197	2,107	(78)
In-Kind Personnel	-	-	-	-	-	-
Total Personnel	14,906	5,887	20,793	20,819	22,444	1,651
Travel and Training:						
Staff Travel	-	-	-	-	-	-
In-Kind Staff Travel	-	-	-	-	-	-
Staff Training	880	-	880	880	840	(40)
In-Kind Staff Training	-	-	-	-	-	-
Total Travel and Training	880	-	880	880	840	(40)
Equipment						
Expendable	600	-	600	600	-	(600)
Non-Expendable	-	-	-	-	-	-
In-Kind Equipment	-	-	-	-	-	-
Total Equipment	600	-	600	600	-	(600)
Consultants:						
Consultants	-	-	-	-	-	-
In-Kind Consultants	-	-	-	-	-	-
Total Consultants	-	-	-	-	-	-
Other Costs:						
Rent	250	150	400	400	600	200
Telephone	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Janitorial	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Accounting/Auditing	-	-	-	-	-	-
Office Supplies/Postage	104	47	151	151	200	49
Vehicle Operations	-	-	-	-	-	-
Vehicle Repairs and Maintenance	172	47	219	193	500	281
Building Repairs and Maintenance	-	-	-	-	-	-
Equipment Repairs and Maintenance	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Volunteer Expense	-	-	-	-	-	-
Taxes and Licenses	-	-	-	-	-	-
Printing	-	-	-	-	200	200
Advertising	-	-	-	-	-	-
Memberships/Subscriptions	-	-	-	-	-	-
Outside Services (Nutrition)	-	-	-	-	-	-
Program Supplies	2,307	108	2,415	2,415	3,240	825
Indirect/Allocated Costs	1,538	499	2,037	2,037	2,241	204
Other In-Kind	480	-	480	600	600	120
Total Other Costs	4,851	851	5,702	5,796	7,581	1,879
TOTAL EXPENSE	21,237	6,738	27,975	28,095	30,865	2,890
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
DEPARTMENT OF ENERGY (DOE)
FOR THE PERIODS SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016
AND JULY 1, 2016 THROUGH MARCH 31, 2017**

	15C-1032					16C - 6032	
	9/1/2015 Through 3/31/2016	4/1/2016 Through 6/30/2016	Total Audited Costs	Reported Expenses 9/1/15-6/30/16	Total Budget 9/1/15-6/30/16	Variance	7/1/2016 Through 3/31/2017
REVENUE							
Grants and Contracts	\$ 45,519	\$ 287	\$ 45,806	\$ 45,806	\$ 45,806	\$ -	\$ 68,065
TOTAL REVENUE	<u>45,519</u>	<u>287</u>	<u>45,806</u>	<u>45,806</u>	<u>45,806</u>	<u>-</u>	<u>68,065</u>
EXPENSE							
ADMINISTRATIVE COSTS							
Administrative Costs	2,585	16	2,601	2,601	2,757	156	5,042
Administrative Equipment	-	-	-	-	-	-	-
Total	<u>2,585</u>	<u>16</u>	<u>2,601</u>	<u>2,601</u>	<u>2,757</u>	<u>156</u>	<u>5,042</u>
PROGRAM COSTS							
Training and Technical Assistance	-	-	-	-	739	739	-
Liability Insurance	-	133	133	133	-	(133)	-
Vehicle Insurance	-	-	-	-	-	-	-
Intake	1,146	-	1,146	1,146	1,832	686	2,972
Outreach	1,174	-	1,174	1,174	1,832	658	2,791
Client Education	1,174	-	1,174	1,174	1,832	658	2,791
Workers Compensation	854	-	854	854	1,373	519	-
Minor Vehicle and Equipment	-	-	-	-	887	887	-
General/Operating Expenses	648	138	786	786	1,304	518	14,004
Direct Program Activities	31,140	-	31,140	31,140	25,164	(5,976)	32,018
Automation Supplemental	-	-	-	-	1,035	1,035	-
Health and Safety Activities	6,798	-	6,798	6,798	7,051	253	8,447
Total	<u>42,934</u>	<u>271</u>	<u>43,205</u>	<u>43,205</u>	<u>43,049</u>	<u>(156)</u>	<u>63,023</u>
TOTAL EXPENSE	<u>45,519</u>	<u>287</u>	<u>45,806</u>	<u>45,806</u>	<u>45,806</u>	<u>-</u>	<u>68,065</u>
Excess (Deficiency) of Revenue Over Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM (LIHEAP): WEATHERIZATION
FOR THE PERIOD JANUARY 1, 2015 THROUGH MARCH 31, 2017**

15B - 3036

	1/1/2015 Through 3/31/2016	4/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 1/1/15-3/31/17	Total Budget 1/1/15-6/30/17	Variance
REVENUE						
Grants and Contracts	\$ 361,302	\$ -	\$ 361,302	\$ 361,592	\$ 361,592	\$ 290
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	361,302	-	361,302	361,592	361,592	290
EXPENSE						
PROGRAM COSTS						
Intake (Eligibility Determination)	28,927	-	28,927	28,927	28,927	-
Outreach	18,080	-	18,080	18,080	18,080	-
Training	5,381	-	5,381	5,381	5,400	19
Direct Program Activities	284,152	-	284,152	286,781	281,326	(2,826)
Liability Insurance	1,980	-	1,980	1,980	1,780	(200)
Minor Vehicle and Equipment	2,565	-	2,565	2,565	6,800	4,235
Workers Compensation - Crew	12,844	-	12,844	10,505	10,600	(2,244)
General Operating	7,373	-	7,373	7,373	8,679	1,306
Total	361,302	-	361,302	361,592	361,592	290
TOTAL EXPENSE	361,302	-	361,302	361,592	361,592	290
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: TOILET RETROFIT PROGRAM
FOR THE PERIOD SEPTEMBER 1, 2015 THROUGH MARCH 31, 2017**

15B - 3036

	9/1/2015 Through 3/31/2016	4/1/2016 Through 3/31/17	Total Audited Costs	Reported Expenses 9/1/15-3/31/17	Total Budget 9/1/15-6/30/17	Variance
REVENUE						
Grants and Contracts	\$ 10,803	\$ 8,677	\$ 19,480	\$ 6,641	\$ 42,435	\$ 22,955
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	10,803	8,677	19,480	6,641	42,435	22,955
EXPENSE						
ADMINISTRATIVE COSTS						
Administrative Costs	470	64	534	434	1,845	1,311
Total	470	64	534	434	1,845	1,311
PROGRAM COSTS						
Program Support Costs	3,546	-	3,546	1,596	3,690	144
Direct Program Activities	6,787	8,613	15,400	4,611	36,900	21,500
Total	10,333	8,613	18,946	6,207	40,590	21,644
TOTAL EXPENSE	10,803	8,677	19,480	6,641	42,435	22,955
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ENERGY CRISIS INTERVENTION PROGRAM (ECIP) / ASSURANCE 16 /
HOME ENERGY ASSISTANCE PROGRAM (HEAP)
FOR THE PERIOD JANUARY 1, 2015 THROUGH MARCH 31, 2017

15B - 3036

	1/1/2015 Through 3/31/2016	4/1/2016 Through 3/31/17	Total Audited Costs	Reported Expenses 1/1/15-3/31/17	Total Budget 1/1/15-3/31/17	Variance
REVENUE						
Grants and Contracts	\$ 569,122	\$ 13,081	\$ 582,203	\$ 555,728	\$ 556,235	\$ (25,968)
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	569,122	13,081	582,203	555,728	556,235	(25,968)
EXPENSE						
ASSURANCE 16						
Assurance 16 Activities	60,543	4,038	64,581	60,543	60,543	(4,038)
ADMINISTRATIVE COSTS						
Administrative Costs	68,920	969	69,889	69,275	70,477	588
INTAKE PROGRAM COSTS						
Intake	65,624	4,037	69,661	62,624	64,638	(5,023)
OUTREACH PROGRAM COSTS						
Outreach	42,850	4,037	46,887	39,850	39,850	(7,037)
TRAINING AND TECHNICAL ASSISTANCE						
Training	6,428	-	6,428	6,428	6,800	372
ECIP/HEAP PROGRAM COSTS						
EHCS Diagnostics	20,711	-	20,711	20,712	22,000	1,289
Cooling Service Repair/Replacement	10,776	-	10,776	10,776	14,000	3,224
Heating Service Repair/Replacement	117,006	-	117,006	111,257	110,000	(7,006)
EHCS Water Heater Repair/Replacement	50,231	-	50,231	50,231	48,000	(2,231)
EHCS Other Program Costs	64,682	-	64,682	64,682	56,000	(8,682)
ECIP Wood/Propane/Oil Payments	13,122	-	13,122	13,122	13,500	378
SWEATS	-	-	-	-	-	-
HEAP Wood/Propane/Oil Payments	-	-	-	-	-	-
Liability Insurance	2,886	-	2,886	2,886	2,717	(169)
Minor Vehicle and Equipment	2,059	-	2,059	2,059	6,200	4,141
Workers Compensation - Crew	7,869	-	7,869	7,869	8,800	931
General Operating	19,215	-	19,215	17,214	16,510	(2,705)
Automation Supplemental	16,200	-	16,200	16,200	16,200	-
Total	324,757	-	324,757	317,008	313,927	(10,830)
TOTAL EXPENSE	569,122	13,081	582,203	555,728	556,235	(25,968)
Excess (Deficiency) of Revenue						
Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2017**

16B - 4035

	1/1/2016 Through 3/31/2016	4/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 1/1/16-3/31/17	Total Budget 1/1/16-9/30/17	Variance
REVENUE						
Grants and Contracts	\$ 88,843	\$ 215,402	\$ 304,245	\$ 308,159	\$ 308,671	\$ 4,426
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	88,843	215,402	304,245	308,159	308,671	4,426
EXPENSE						
PROGRAM COSTS						
Intake	3,349	10,447	13,796	13,796	13,796	-
Outreach	3,580	11,854	15,434	15,434	15,434	-
Training	1,641	1,616	3,257	3,257	4,800	1,543
Minor Vehicle and Equipment	355	1,390	1,745	1,745	5,000	3,255
General Operating	30,381	75,469	105,850	109,764	107,697	1,847
Total	39,306	100,776	140,082	143,996	146,727	6,645
DIRECT PROGRAM COSTS						
Direct Program Costs	49,537	114,626	164,163	164,163	161,944	(2,219)
TOTAL EXPENSE	88,843	215,402	304,245	308,159	308,671	4,426
Excess (Deficiency) of Revenue						
Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ENERGY CRISIS INTERVENTION PROGRAM (ECIP) / ASSURANCE 16 /
HOME ENERGY ASSISTANCE PROGRAM (HEAP)
FOR THE PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2017

16B - 4035

	1/1/2016 Through 3/31/2016	4/1/2016 Through 3/31/17	Total Audited Costs	Reported Expenses 1/1/16-3/31/17	Total Budget 1/1/16-9/30/17	Variance
REVENUE						
Grants and Contracts	\$ 175,490	\$ 381,830	\$ 557,320	\$ 539,599	\$ 556,711	\$ (609)
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	175,490	381,830	557,320	539,599	556,711	(609)
EXPENSE						
ASSURANCE 16						
Assurance 16 Activities	19,467	35,597	55,064	55,064	55,064	-
ADMINISTRATIVE COSTS						
Administrative Costs	19,581	44,239	63,820	62,557	68,035	4,215
PROGRAM SUPPORT COSTS						
Intake	22,848	36,487	59,335	59,335	59,335	-
Outreach	11,547	25,533	37,080	37,080	37,084	4
Training	1,541	1,257	2,798	2,798	2,800	2
Minor Vehicle and Equipment	1,173	1,529	2,702	2,702	4,500	1,798
General Overhead Costs	28,599	68,227	96,826	87,709	87,735	(9,091)
Automation Supplemental	-	21,500	21,500	21,500	21,500	-
Total	65,708	154,533	220,241	211,124	212,954	(7,287)
PROGRAM SERVICES COSTS						
ECIP Emergency Heating and Cooling Services (EHCS)	66,467	142,061	208,528	203,077	210,458	1,930
ECIP and HEAP Wood/Propane/Oil Payments	4,267	5,400	9,667	7,777	10,200	533
SWEATS	-	-	-	-	-	-
Total	70,734	147,461	218,195	210,854	220,658	2,463
TOTAL EXPENSE	175,490	381,830	557,320	539,599	556,711	(609)
Excess (Deficiency) of Revenue Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: WEATHERIZATION
FOR PERIOD OCTOBER 1, 2016 THROUGH MARCH 31, 2017**

17B - 3035

	10/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 10/1/16-3/31/17	Total Budget 10/1/16-12/31/17	Variance
<u>REVENUE</u>					
Grants and Contracts	\$ 107,596	\$ 107,596	\$ 86,604	\$ 255,405	\$ 147,809
Other Revenue	-	-	-	-	-
TOTAL REVENUE	107,596	107,596	86,604	255,405	147,809
<u>EXPENSE</u>					
PROGRAM COSTS					
Intake	5,272	5,272	4,397	11,380	6,108
Outreach	4,377	4,377	3,640	11,380	7,003
Training	621	621	621	3,960	3,339
Minor Vehicle and Equipment	1,144	1,144	1,144	4,120	2,976
Liability Insurance	-	-	-	2,000	2,000
General Operating	1,289	1,289	1,289	3,500	2,211
Total	12,703	12,703	11,091	36,340	23,637
DIRECT PROGRAM COSTS					
Direct Program Costs	68,056	68,056	53,362	138,385	70,329
Other Program Costs	26,837	26,837	22,151	80,680	53,843
Total	94,893	94,893	75,513	219,065	124,172
TOTAL EXPENSE	107,596	107,596	86,604	255,405	147,809
<u>Excess (Deficiency) of Revenue Over Expense</u>	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
STATEMENT OF REVENUE AND EXPENSE
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP: ENERGY CRISIS INTERVENTION PROGRAM (ECIP) / ASSURANCE 16 /
HOME ENERGY ASSISTANCE PROGRAM (HEAP)
FOR THE PERIOD OCTOBER 1, 2016 THROUGH MARCH 31, 2017

17B - 3035

	10/1/2016 Through 3/31/2017	Total Audited Costs	Reported Expenses 10/1/16-3/31/17	Total Budget 10/1/16-12/31/17	Variance
REVENUE					
Grants and Contracts	\$ 253,483	\$ 253,483	\$ 224,050	\$ 418,343	\$ 164,860
Other Revenue	-	-	-	-	-
TOTAL REVENUE	253,483	253,483	224,050	418,343	164,860
EXPENSE					
ASSURANCE 16					
Assurance 16 Activities	24,864	24,864	12,215	52,708	27,844
ADMINISTRATIVE COSTS					
Administrative Costs	26,747	26,747	24,360	52,708	25,961
PROGRAM SUPPORT COSTS					
Intake	22,951	22,951	22,754	25,912	2,961
Outreach	13,465	13,465	13,166	16,200	2,735
Training	320	320	448	3,500	3,180
Major Vehicle	-	-	266	-	-
Minor Vehicle and Equipment	2,077	2,077	1,811	5,000	2,923
Liability Insurance	-	-	-	3,000	3,000
General Overhead Costs	-	-	-	-	-
Automation Supplemental	25,000	25,000	25,000	30,000	5,000
Total	63,813	63,813	63,445	83,612	19,799
PROGRAM SERVICES COSTS					
ECIP Emergency Heating and Cooling Services (EHCS)	97,384	97,384	86,892	135,455	38,071
ECIP and HEAP Wood/Propane/Oil Payments	4,999	4,999	4,999	12,670	7,671
Other Program Costs	35,676	35,676	32,139	81,190	45,514
SWEATS	-	-	-	-	-
Total	138,059	138,059	124,030	229,315	91,256
TOTAL EXPENSE	253,483	253,483	224,050	418,343	164,860
Excess (Deficiency) of Revenue					
Over Expense	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
RESOURCE AND REFERRAL PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

R&R Programs Resource and Referral CRRP-6048 7/1/16-3/31/17

EXPENDITURES

Direct Payments to Providers	\$	-
1000 Certificated Salaries		-
2000 Classified Salaries		96,460
3000 Employee Benefits		26,248
4000 Books and Supplies		12,060
5000 Services and Other Operating Expenses		35,713
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 (a)		-
Indirect Costs (b)		13,638
		13,638
Total Expenses Claimed for Reimbursement (c)		184,119
Supplemental Expenses		-
		-
Total Expenditures	\$	184,119

Notes:

- (a) No start-up expenses.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
ALTERNATIVE PAYMENT PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

EXPENDITURES	<u>AP Programs</u> Alternative Payment CAPP-6063 7/1/16-3/31/17	<u>AP Programs</u> Alt. Payment Stage 2 C2AP-6048 7/1/16-3/31/17	<u>AP Programs</u> Alt. Payment Stage 3 C3AP-6047 7/1/16-3/31/17	Total Alternative Payment CDE Contracts
Direct Payments to Providers	\$ 1,077,741	\$ 1,658,243	\$ 1,099,232	\$ 3,835,216
1000 Certificated Salaries	-	-	-	-
2000 Classified Salaries	69,948	120,522	86,640	277,110
3000 Employee Benefits	17,897	43,089	22,411	83,397
4000 Books and Supplies	11,154	7,629	3,351	22,134
5000 Services and Other Operating Expenses	17,176	42,592	14,005	73,773
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 (a)	-	-	-	-
Indirect Costs (b)	<u>95,513</u>	<u>149,766</u>	<u>98,051</u>	<u>343,330</u>
Total Expenses Claimed for Reimbursement (c)	1,289,429	2,021,841	1,323,690	4,634,960
Supplemental Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>\$ 1,289,429</u></u>	<u><u>\$ 2,021,841</u></u>	<u><u>\$ 1,323,690</u></u>	<u><u>\$ 4,634,960</u></u>

Notes:

- (a) No start-up expenses.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
CHILD CARE RESOURCE CONNECTION – OTHER PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

EXPENDITURES	CCRC Other Child Care Initiative CCIP-6048 7/1/16-3/31/17	CCRC Other Health and Safety CHST-6048 7/1/16-3/31/17	CCRC Other Local Childcare Planning Council CLPC-6038 7/1/16-3/31/17	CCRC Other Training Stipends CRET-6036 7/1/16-3/31/17	Total CCRC Other CDE Contracts
Direct Payments to Providers	\$ 48	\$ 90	\$ -	\$ -	\$ 138
1000 Certificated Salaries	-	-	-	-	-
2000 Classified Salaries	16,253	-	15,642	6,220	38,115
3000 Employee Benefits	4,975	-	5,066	1,261	11,302
4000 Books and Supplies	374	62	4,717	2,879	8,032
5000 Services and Other Operating Expenses	1,792	4,376	8,616	3,119	17,903
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 (a)	-	-	-	-	-
Indirect Costs (b)	1,875	362	2,723	1,078	6,038
Total Expenses Claimed for Reimbursement (c)	25,317	4,890	36,764	14,557	81,528
Supplemental Expenses	-	-	-	-	-
Total Expenditures	<u>\$ 25,317</u>	<u>\$ 4,890</u>	<u>\$ 36,764</u>	<u>\$ 14,557</u>	<u>\$ 81,528</u>

Notes:

- (a) No start-up expenses.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
STATE MIGRANT PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

EXPENDITURES	<u>State Migrant</u> State Migrant CMIG-6011 7/1/16-3/31/17	<u>State Migrant</u> Specialized Services CMSS-6011 7/1/16-3/31/17	<u>State Migrant</u> State Migrant CMIG-6012 7/1/16-3/31/17	<u>State Migrant</u> Specialized Services CMSS-6012 7/1/16-3/31/17	Total State Migrant CDE Contracts
Direct Payments to Providers	\$ 166,190	\$ -	\$ 4,844	\$ -	\$ 171,034
1000 Certificated Salaries	133,334	26,543	260,406	43,352	463,635
2000 Classified Salaries	419,434	55,624	290,558	62,060	827,676
3000 Employee Benefits	235,410	35,505	236,560	39,726	547,201
4000 Books and Supplies	78,298	3,836	146,235	1,956	230,325
5000 Services and Other Operating Expenses	61,963	6,046	105,696	5,086	178,791
6100/6200 Other Approved Capital Outlay	-	-	-	-	-
6400 New Equipment	-	-	-	-	-
6500 Replacement Equipment	-	-	-	-	-
Depreciation	-	-	-	-	-
Start-Up Expenses - Service Level Exemption (a)	-	-	199,973	-	199,973
Indirect Costs (b)	83,155	10,204	74,901	12,174	180,434
Total Expenses Claimed for Reimbursement (c)	1,177,784	137,758	1,319,173	164,354	2,799,069
Supplemental Expenses - Head Start	1,000,671	-	867,055	-	1,867,726
Supplemental Expenses - CACFP	-	-	-	-	-
Total Supplemental Expenses	1,000,671	-	867,055	-	1,867,726
Total Expenditures	\$ 2,178,455	\$ 137,758	\$ 2,186,228	\$ 164,354	\$ 4,666,795

Notes:

- (a) Start-up expenses for CMIG-6012.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
CENTER-BASED AND FAMILY CHILD CARE (FCC) PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

EXPENDITURES	<u>General Child Care CTTR-6241 7/1/16-3/31/17</u>	<u>State Preschool CSPP-6494 7/1/16-3/31/17</u>	Total Center-Based and FCC Programs
Direct Payments to Providers	\$ 167,373	\$ -	\$ 167,373
1000 Certificated Salaries	301,751	292,452	594,203
2000 Classified Salaries	296,956	585,139	882,095
3000 Employee Benefits	259,539	381,326	640,865
4000 Books and Supplies	118,793	295,174	413,967
5000 Services and Other Operating Expenses	39,155	184,198	223,353
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 (a)	-	-	-
Indirect Costs (b)	87,876	119,567	207,443
Total Expenses Claimed for Reimbursement (c)	1,271,443	1,857,856	3,129,299
Supplemental Expenses - Head Start	1,208,562	1,031,726	2,240,288
Supplemental Expenses - CACFP	-	-	-
Total Supplemental Expenses	1,208,562	1,031,726	2,240,288
Total Expenditures	<u>\$ 2,480,005</u>	<u>\$ 2,889,582</u>	<u>\$ 5,369,587</u>

Notes:

- (a) No start-up expenses.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF EXPENDITURES FOR STATE FUNDED CHILD CARE PROGRAMS
FOR THE NINE MONTHS ENDED MARCH 31, 2017**

EXPENDITURES	Total Resource and Referral Programs	Total Alternative Payment Programs	Total Other CCRC Resource Programs	Total Migrant Child Care Programs	Total Center- Based Programs	Total Contracts
Direct Payments to Providers	\$ -	\$ 3,835,216	\$ 138	\$ 171,034	\$ 167,373	\$ 4,173,761
1000 Certificated Salaries	-	-	-	463,635	594,203	1,057,838
2000 Classified Salaries	96,460	277,110	38,115	827,676	882,095	2,121,456
3000 Employee Benefits	26,248	83,397	11,302	547,201	640,865	1,309,013
4000 Books and Supplies	12,060	22,134	8,032	230,325	413,967	686,518
5000 Services and Other Operating Expenses	35,713	73,773	17,903	178,791	223,353	529,533
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 (a)	-	-	-	199,973	-	199,973
Indirect Costs (b)	13,638	343,330	6,038	180,434	207,443	750,883
Total Expenses Claimed for Reimbursement (c)	184,119	4,634,960	81,528	2,799,069	3,129,299	10,828,975
Supplemental Expenses - Head Start	-	-	-	1,867,726	2,240,288	4,108,014
Total Supplemental Expenses	-	-	-	1,867,726	2,240,288	4,108,014
Total Expenditures	<u>\$ 184,119</u>	<u>\$ 4,634,960</u>	<u>\$ 81,528</u>	<u>\$ 4,666,795</u>	<u>\$ 5,369,587</u>	<u>\$ 14,936,989</u>

Notes:

- (a) Start-up expenses for state migrant programs.
- (b) The indirect cost plan is approved by the U.S. Department of Health and Human Services.
- (c) Any food expenses have been allocated to the appropriate contracts.

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 SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MARCH 31, 2017**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.600	Head Start, Early Head Start, and Migrant Head Start
93.575/93.596	Child Care Development Block Grant
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between Type A and B programs: \$1,745,463

Auditee qualified as low-risk auditee? X Yes ___ No

**COMMUNITY ACTION PARTNERSHIP OF SAN LUIS OBISPO COUNTY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED MARCH 31, 2017**

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.