



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

Revised Agenda

**Thursday, April 10, 2025
CAPMC Conference Room 1 / 1a
1225 Gill Avenue
Madera, CA 93637
5:30 pm**

Supporting documents relating to the items on this agenda that are not listed as “Closed Session” are available for inspection during the normal business hours at Community Action Partnership of Madera County, Inc., 1225 Gill Avenue, Madera, CA 93637.

Supporting documents relating to the items on the agenda that are not listed as “Closed Session” may be submitted after the posting of the agenda and are available at Community Action Partnership of Madera County, Inc. during normal business hours.

Please visit www.maderacap.org for updates.

CALL TO ORDER BOARD OF DIRECTORS

ROLL CALL – Kelly Ryan

PLEDGE OF ALLEGIANCE – Judge Eric LiCalsi, *Chairperson*

A. PUBLIC COMMENT

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

B. ADOPTION OF THE AGENDA

B-1 ADDITIONS TO THE AGENDA: Items identified after posting the Agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-third vote, or unanimous vote if quorum is less than full board, required for

consideration. (Government code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

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

C. TRAINING/ADVOCACY ISSUES

None

D. CONSENT ITEMS

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

D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – February 13, 2025.

D-2 Review and consider approving the Minutes for the Madera Migrant/Seasonal Head Start Policy Council Committee Meeting – December 10, 2024

D-3 Review and consider approving the Minutes for the Fresno Migrant/Seasonal Head Start Policy Council Committee Meeting – November 13, 2024

D-4 Review and consider approving the Minutes for the Madera Regional & Early Head Start Policy Council Committee Meeting – February 6, 2025

D-5 Review and consider accepting the Bank of America Credit Card Statements:

- February 2025
- March 2025

D-6 Review and consider accepting the America Express and All Other Credit Card Statements:

- November 2024
- December 2024
- January 2025
- February 2025
- March 2025

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

- Monthly Enrollment Report – February 2025
- In-Kind Report – February 2025
- CACFP Program Report – February 2025
- Program Information Report – February 2025

D-8 Review and consider approving the following **Madera Regional Head Start** Reports:

- Monthly Enrollment Report – February 2025
- In-Kind Report – January 2025
- CACFP Program Report – January 2025

D-9 Review and consider approving the following **Madera Regional Early Head Start** Reports:

- Monthly Enrollment Report – February 2025

- In-Kind Report – January 2025

- D-10 Review and consider approving the following **Fresno Migrant and Seasonal Head Start** Reports:
- Monthly Enrollment Report – February 2025
 - In-Kind Report – February 2025
 - CACFP Program Report – December 2024 and February 2025
- D-11 Review and consider approving Community Action Partnership of Madera County 2024-2025 Basic, Blended and Training & Technical Assistance (T&TA) Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included.
- D-12 Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year.
- D-13 Review and consider approving the submission of CAPMC Fresno Migrant Seasonal Head Starts Basic Grant application. (September 1, 2025 - August 31, 2026).
- D-14 Review and consider approving the Fresno Migrant Seasonal Head Start 5-Year Grant Cycle's Goals and Objectives.
- D-15 Review and consider approving Fresno Migrant/Seasonal Head Start's updates on Policy #12 "Determining, Verifying, and Documenting Eligibility" and Selection Procedures for the 2025 – 2026 program year.
- D-16 Review and consider approving Community Action Partnership of Madera County 2023-2025 One-Time Carryover Funds Comparison Budget Revision to Stanislaus County Office of Education. Comparison Budget included.
- D-17 Review and consider approving the 2025 Community Needs Assessment Final Report for Community Action Partnership of Madera County-Fresno Migrant/Seasonal Head Start
- D-18 Review the Child Care Alternative Payment and Resource & Referral Program Report for March and April 2025. (Informational Only).
- D-19 Review the Community Services Program Report for March 2025. (Informational Only).
- D-20 Review the Victim Services Report for April 2025. (Informational Only)
- D-21 Review the Madera County Child Advocacy Center Report for January-March 2025. (Informational Only).
- D-22 Review and consider approving the Minutes for the Fresno Migrant/Seasonal Head Start Policy Council Committee Meeting – February 18, 2025.
- D-23 Review and consider approving the Fresno Migrant and Seasonal Head Start's 2023-2024 Annual Report.
- D-24 Review and consider approving the 2025-2030 Goals and Objectives for the Madera Head Start and Early Head Start Programs.

E. DISCUSSION ITEMS

- E-1 Review and consider approving the Agency's award of its annual entity-wide financial and single audit for June 30, 2025 and the CAPMC 403(b) Retirement Plan for the Year Ended 12/31/2024 to Hudson & Company, Inc. Certified Public Accountants.
- E-2 Review and consider approving the filings of the tax and information returns of Community Action Partnership of Madera County, Inc. prepared by Hudson & Company, Inc. CPAs.
- E-3 Review and consider approving the Risk Assessment completed during the second quarter of 2025 in accordance with the new Community Services Block Grant, Organizational Performance Standard 4.6.
- E-4 Review and consider approving the request for the Board of Directors to authorize Community Action Partnership of Madera County (CAPMC) to open a 30-day comment period for the draft 2026-2027 Community Action Plan and Community Needs Assessment.
- E-5 Review and consider approving the updated Child Forensic Interview Team (CFIT) Guidelines and MOU effective April 1, 2025.

F. ADMINISTRATIVE/COMMITTEE REPORTS TO THE BOARD OF DIRECTORS

- F-1 Finance Committee Report – None
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – March 2025
- F-4 Financial Statements – February, March 2025
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – February and March 2025
- F-7 CAPMC Board of Directors Attendance Report – February 13, 2025.
- F-8 Staffing Changes Report for February 5, 2025 – March 31, 2025

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 Correspondence from Victim Services regarding the National Crime Victims' Rights Week Victims Memorial Display on April 11, 2025 at CAPMC.
- H-2 Correspondence from Victim Services regarding the National Crime Victims' Rights Week Victims Memorial Display on April 25, 2025 at Courthouse Park.
- H-3 Correspondence from Victim Services regarding Denim Day to wear jeans with a purpose on April 30, 2025.
- H-4 Correspondence from Victim Services regarding to wear teal for Sexual Assault Awareness Day and to wear Teal on April 1, 2025.
- H-5 Correspondence from Victim Services regarding to wear blue for Child Abuse Prevention Month on April 4, 2025.

H-6 Correspondence from U.S. Department of Health and Human Services and ACF Administration for Children and Families regarding Promoting Healthy Eating and Nutrition for Head Start Children and Families

I. **ADJOURN**

I, Kelly Ryan, Executive Director Support / Grant Management and Compliance Administrator, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for April 4, 2025, in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on April 10, 2025.

Kelly Ryan

Executive Director Support / Grant Management and Compliance Administrator

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
Regular Board of Directors Meeting
February 13, 2025
1225 Gill Ave, Madera, CA 93637

ACTION SUMMARY MINUTES

The Board of Directors Meeting was called to order at 5:30 p.m. by Vice-Chairperson David Hernandez

Members Present

Vice-Chairperson David Hernandez
Secretary/Treasurer Sheriff Tyson Pogue
Deborah Martinez
Councilmember Steve Montes
Councilmember Jeff Troost
Debi Bray
Otilia Vasquez
Donald Holley
Richard Gutierrez
Diana Palmer
Aurora Flores

Members Absent

Chairperson Judge Eric LiCalsi
Chairwomen Supervisor Leticia Gonzalez
Martha Garcia
Molly Hernandez

Personnel Present

Mattie Mendez
Kelly Ryan
Donna Tooley
Irene Yang
Xai Vang
Ana Gudino
Leticia Murillo
Jennifer Coronado
Russ Ryan, Esq.

Public – Others Present

None

A. PUBLIC COMMENT

Board Member Donald Holley shared information on an upcoming celebration for Black History Month on February 16, 2025, at Pan Am Center/Park at 3:00 PM.

B. ADOPTION OF THE AGENDA

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

ADOPTION OF THE AGENDA: Adoption of the agenda.

Motion: APPROVED AS PRESENTED

Moved by Donald Holley, Seconded by Secretary/Treasurer Sheriff Tyson Pogue

Vote: Carried Unanimously

C. TRAINING/ADVOCACY ISSUES

- C-1 CAPMC Contingency Plan
Letter to the Board from Russ Ryan, Attorney
Presentation – Donna Tooley, CPA & Mattie Mendez

Board Member Deborah Martinez entered the room.

Board Member Councilmember Steve Montes entered the room.

D. BOARD OF DIRECTOR'S CONSENT CALENDAR

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

- D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – January 9, 2025.
- D-2 Review and consider approving the Minutes for the Madera Regional & Early Head Start Executive Policy Council Committee Meeting – December 5, 2024
- D-3 Review and consider approving the Minutes for the Madera Regional & Early Head Start Executive Policy Council Committee Meeting – January 21, 2025
- D-4 Review and consider accepting the Bank of America Credit Card Statements:
- January 2025
 - February 2025
- D-5 Review and consider accepting the America Express and All Other Credit Card Statements:
- September 2024
 - October 2024
 - November 2024
- D-6 Review and consider approving the following **Madera Regional Head Start** Reports:
- Monthly Enrollment Report – December 2024
 - In-Kind Report – December 2024
 - CACFP Program Report – December 2024
 - Staffing Changes – November and December 2024
- D-7 Review and consider approving the following **Madera Regional Early Head Start** Reports:
- Monthly Enrollment Report – December 2024
 - In-Kind Report – December 2024
- D-8 Review and consider approving the Agency's CSBG Annual Report. (Informational Only)
- D-9 Review and consider approving the 2024-2025 Madera Head Start and Early Head Start Self-Assessment Results, Findings and Plan of Action for Recommendations.
- D-10 Review and consider approving the 2025-2030 Madera Head Start and Early Head Start Community Needs Assessment for the 5-year Grant Cycle.
- D-11 Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year.
- D-12 Review and consider approving the 2024-2025 Bylaws for the Madera Regional and Early Head Start Policy Council

- D-13 Review and complete the Annual Conflict of Interest Certification Form and Form 700 Statement of Economic Interest.
- D-14 Review the Child Care Alternative Payment and Resource & Referral Program Report for February 2025. (Informational Only).
- D-15 Review the Community Services Program Report for January 2025. (Informational Only).
- D-16 Review the Homeless Engagement for Living Program (H.E.L.P) Center Report for January 2025. (Informational Only).
- D-17 Review the Victim Services Data Report for January-December 2024. (Informational Only).

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Aurora Flores

Vote: Carried Unanimously

E. DISCUSSION / ACTION ITEMS

- E-1 Review and consider approving updated hiring policies to ensure recruitment activities are consolidated to increase efficiency and update background verification processes to meet funding terms and conditions.**

Mattie Mendez, Executive Director, and Irene Yang, Human Resources Director, presented regarding the updated hiring policies to ensure recruitment activities are consolidated to increase efficiency and update background verification processes to meet funding terms and conditions. This position is created to handle functions in the areas of managing grant applications, budget development, expenditure control, monitoring grant awards, ensuring compliance with grant regulation, performing accounting, auditing and fiscal analysis duties for the agency's fiscal records and monthly financial statement, cash flow analysis, monthly reconciliation, reports for funders and annual audits.

Motion: APPROVE AS PRESENTED

Moved by Debi Bray, Seconded by Donald Holley

Vote: Carried Unanimously

- E-2 Review and consider ratifying the Executive Director to sign and submit the Madera County Homeless Housing, Assistance, and Prevention (HHAP) Round 5 Application.**

Mattie Mendez, Executive Director, presented regarding the Madera County Homeless Housing, Assistance, and Prevention (HHAP) Round 5 Application. The HHAP 5 projects include Rapid Rehousing, Prevention and Shelter Division, Operating Subsidies for Interim Housing, and Street Outreach. HHAP makes available grant allocations to cities, counties, and continuums of care with flexible funding to prevent and end homelessness in their regions.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Richard Gutierrez

AYES: Vice-Chairperson David Hernandez, Secretary/Treasurer Sheriff Tyson Pogue, Council

Member Steve Montes, Councilmember Jeff Troost, Debi Bray, Otilia Vasquez, Donald Holley, Richard Gutierrez, Diana Palmer, Aurora Flores

ABSTAIN: Deborah Martinez

Vote: Carried by Majority Vote

E-3 Review and consider ratifying the submitted grant application to Cal OES, to operate the Child Advocacy Center (KC) Program due on January 17, 2025, and authorize the Executive Director to sign and submit any extensions or amendments during the funding period.

Mattie Mendez, Executive Director, presented regarding the submitted grant application to Cal OES, to operate the Child Advocacy Center (KC) Program due on January 17, 2025, and authorize the Executive Director to sign and submit any extensions or amendments during the funding period. Funding is intended to address disparities in mental health services, access to SART Medical Exams for acute and non-acute abuse, provide a higher quality and allow for CAPMC to contract Child Forensic Interviewers and mental health clinicians to provide trauma-informed services to CFIT participants and their families

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Secretary/Treasurer Sheriff Tyson Pogue

Vote: Carried Unanimously

E-4 Review and consider approving the West America Bank Business Signature Card and Agreement.

Mattie Mendez, Executive Director, presented regarding the West America Bank Business Signature Card and Agreement. This item is necessitated by the appointment of the Interim Chief Financial Officer (CFO) for CAPMC effective August 9, 2024 and the CFO recruitment is still ongoing and the need to remove Daniel Seeto, former CFO from the signature card. Donna Tooley was appointed as the Interim Chief Financial Officer of CAPMC on August 9, 2024, and the signature card should be changed to reflect her interim appointment. The Board of Directors officers did not change at the December 12, 2024 Board of Directors' meeting with the election of its officers.

Motion: APPROVE AS PRESENTED

Moved by Deborah Martinez, Seconded by Debi Bray

Vote: Carried Unanimously

E-5 Review and consider approving staff's request for the slot reduction and conversion of Head Start slots to Early Head Start slots effective program year 2025-2026.

Mattie Mendez, Executive Director, presented regarding the staff's request for the slot reduction and conversion of Head Start slots to Early Head Start slots effective program year 2025-2026. The program's enrollment has been monitored since August of 2024 to present. Although the program has been able to reach the minimum of 97% of its funded enrollment, it has taken 4 months to reach the minimum enrollment. After analyzing enrollment data, staff have determined that the best option to ensure the program remains compliant and thus ensure continuation of funding, is to reduce enrollment by 57 slots.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Aurora Flores

Vote: Carried Unanimously

E-6 Review and consider approving the submission of the Community Action Partnership of Madera County's 2025-2026 (June 1, 2025 – May 31, 2026) Madera Head Start & Early Head Start Refunding Application

Mattie Mendez, Executive Director, presented regarding the submission of the Community Action Partnership of Madera County's 2025-2026 (June 1, 2025 – May 31, 2026) Madera Head Start & Early Head Start Refunding Application to the Department of Health and Human Services, Administration for Children and Families, Region IX Head Start Program. CAPMC received notice from the Office of Head Start to submit its refunding application. There are four sections (Basic Budget, Administrative Budget, Training and Technical Assistance Budget, and Non-Federal Share Budget) within this overall action that the Policy Council will need to review, discuss, and approve/disapprove the recommendations set forth.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Deborah Martinez

Vote: Carried Unanimously

F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS

- F-1 Finance Committee Report – None
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – January 2025
- F-4 Financial Statements – December 2024
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – January 2024
- F-7 CAPMC Board of Directors Attendance Report – January 9, 2025
- F-8 Staffing Changes Report for January 3, 2025 – February 4, 2025

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 Correspondence from the CAPMC regarding a flyer for Volunteer Income Tax Assistance (VITA) program on Saturdays February 8th – April 12th.

I. ADJOURN

Chairperson Vice-Chairperson David Hernandez, adjourned the Board of Directors Meeting at 6:39 p.m.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, seconded by Aurora Flores

Vote: Carried Unanimously

Community Action Partnership of Madera County
Madera Migrant/Seasonal Head Start Policy Council Meeting
Tuesday, December 10, 2024

Minutes

The Madera Migrant/Seasonal Policy Committee called to order at 5:32 p.m. by Catalina Venegas.

Committee Members Present

Catalina Venegas
Fabiola Rendon
Ramon Garcia
Macaria Santiago
Juana Perez Lopez
Guadalupe Galvez

Committee Members Absent

Kevin Castillo
Pedro Angel
Yuritsi Ortiz
Samantha Jacobo

Personnel Present

Maribel Aguirre, Parent and Governance Specialist
Jissel Rodriguez, Executive Administrative Assistant
Maritza Gomez-Zaragoza, Program Director
Norma Blanco, Deputy Director of Education

Others

None

A. Public Comment

Ms. Aguirre mentioned two items were not included in the packet. They were handed out at the beginning of the meeting.

B. Training

Child Outcomes 2023-2024 – Ms. Blanco went over the five goals for the last program year. The report shows when it was first conducted and compared to the last collection.

C. Adoption of the Agenda

C-2 Catalina Venegas asked for a motion to approve the agenda as presented. Motion made by Ramon Garcia, seconded motion by Guadalupe Galvez to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Catalina Venegas requested a motion to approve the minutes of the meeting on November 12, 2024. Motion made by Juana Perez Lopez, seconded motion by Guadalupe Galvez to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review and consider the 2024-2025 Madera Migrant/Seasonal Head Start Goals & Objectives – Year 2 – Ms. Gomez-Zaragoza the goals were established by SCOE as a delegate we adopted their goals. Ms. Gomez-Zaragoza went over the goals and objectives.

Catalina Venegas requested a motion to approve the 2024-2025 Madera Migrant/Seasonal Head Start Goals & Objectives – Year 2. Macaria Santiago made the first motion, seconded by Juana Perez Lopez. Motion carried unanimously.

F-2 Review the Madera Migrant/Seasonal Head Start Program Information Report for 2023-2024 - Ms. Gomez-Zaragoza went over the Program Information Report that collects data from the season.

G. Administrative Reports

G-1 Staff Changes (October 2024) – Ms. Aguirre went over the staffing changes for October.

G-2 Bank of America Credit Card Account Statement – Agency and other credit cards: (November 2024) – Ms. Aguirre reviewed the charges for the month. There were no questions about the charges.

G-3 Budget Report (August & September 2024) – Ms. Aguirre went to over the budget for August and September.

G-4 In-kind Report (October 2024) – Ms. Aguirre reviewed the In-kind percentage.

G-5 Report of enrollment in the program and attendance report (November 2024) – Ms. Aguirre went over the enrollment for the MHS programs and the attendance.

G-6 CACFP Monthly Report (October 2024) – Ms. Aguirre reviewed CACFP and noted that the reimbursement for the month of September was \$27,881.10 for 9,606 meals. There were no questions.

G-7 PIR Program Information Monthly Report (October 2024) – Ms. Aguirre went over the PIR report.

H. Policy Committee Members Reports

H-1 Center Reports – Ms. Gomez-Zaragoza mentioned that Pomona is enrolling children.

H-2 Board of Directors Report – All the items for this month will be presented at the December meeting.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza mentioned to remind parents to ensure the gates are closed. As well as double checking, how many children there are in class and if the whiteboard matches.

I. Correspondence

I-1 **Program Instruction** from the Office of Head Start regarding *Final Rule to Delay Effective Date for Increasing the CLASS Instructional Support Domain Competitive Threshold*; Issuance Date 11/06/2024

I-2 Information Memorandum from the Office of Head Start regarding *Reporting Child Health and Safety Incidents*, Issuance Date: 11/07/2024

I-3 Information Memorandum from the Office of Head Start regarding *Fiscal Year 2025 Monitoring Process for Head Start Recipients*; Issuance Date: 11/08/2024

J. Future Agenda Items

J-1 Budget Revision (if needed)

K. Adjournment

Catalina Venegas requested a motion to adjourn the session. Motion made by Fabiola Rendon to adjourn the meeting at 6:48 p.m., in the afternoon, seconded by Guadalupe Galvez. Motion approved unanimously.

Community Action Partnership of Madera County
Fresno Migrant/Seasonal Head Start Policy Council Meeting
Wednesday, November 13, 2024

Minutes

The Fresno Migrant/Seasonal Policy Committee called to order at 5:36 p.m. by Rosalia Ceja.

Committee Members Present

Karina Garcia
Anna Lisa Ayon
Jhoana Casillas Reynosa
Rosalia Ceja
Guillermo Garcia
Patricia Garcia

Committee Members Absent

Aurora Flores
Marianayelly Angeles

Personnel Present

Maritza Gomez-Zaragoza, Program Director
Maribel Aguirre, Parent and Governance Specialist
Jissel Rodriguez, Executive Administrative Assistant

Others

None

A. Public Comment

B. Training

None.

C. Adoption of the Agenda

C-2 Rosalia Ceja asked for a motion to approve the agenda as presented. Motion made by Karina Garcia, seconded motion by Patricia Garcia to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Rosalia Ceja requested a motion to approve the minutes of the meeting on October 9, 2024. The first motion was made by Karina Garcia, seconded by Patricia Garcia to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review and consider approving the Fresno Migrant & Seasonal Head Start 2023-2024 Program Information Report – Ms. Gomez-Zaragoza review the information and highlighted certain areas. Item is informational only.

G. Administrative Reports

G-1 Staff Changes (October 2024) – Will be presented at the next meeting.

G-2 Bank of America Credit Card Account Statement – Agency and other credit cards: (October 2024) – Ms. Aguirre reviewed the charges for the month. There were no questions about the charges.

G-3 Budget Report (September 2024) – Ms. Aguirre reviewed the budget.

G-4 In-kind Report (September 2024) – Ms. Aguirre reviewed the In-kind percentage.

G-5 Report of enrollment in the program and attendance report (October 2024) – Ms. Aguirre went over the enrollment for the FMHS programs and the attendance.

G-6 CACFP Monthly Report (September 2024) – Ms. Aguirre reviewed CACFPs.

H. Policy Committee Members Reports

H-1 Center Reports – None.

H-2 Board of Directors Report – Everything presented today will be taken to the Board of Directors.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza mentioned we received a letter from the Office of Head Start. The letter will be presented to the next meeting.

I. Correspondence

I-1 Information Memorandum from the Office of Head Start regarding *Facilities Guidance*, Issuance 10/21/2024

I-2 Program Instruction from the Office of Head Start regarding *Final Rule on Supporting the Head Start Workforce and Consistent Quality Programming – Technical Updates*; Issuance Date: 10/31/2024

J. Future Agenda Items

J-1 2020-2025 Goals and Objectives Year Five Update

J-2 Training: Child Outcomes 2023-2024

K. Adjournment

Rosalia Ceja requested a motion to adjourn the session. Motion made by Karina Garcia to adjourn the meeting at 6:01 p.m., in the afternoon, seconded by Patricia Garcia. Motion approved unanimously.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
Madera Regional & Early Head Start Policy Council Committee Meeting
Thursday, February 6, 2025
MINUTES

The Madera Regional & Early Head Start Policy Council Committee meeting was called to order by Otilia Vasquez at 5:32 p.m.

Committee Members Present

Rosemarie Morales
Ana Rodriguez
Jasmin Lucas
Griselda Solorio
Otilia Vasquez
Michelle Manning
Irene Gomez
Arianna Ruiz
Michelle Castro
Martha Garcia

Committee Members Absent

Alexandra Parkill
Joanna Reducindo

Personnel Present

Maritza Gomez-Zaragoza, Program Director
Jissel Rodriguez, Executive Administrative Assistant
Maribel Aguirre, Parent and Governance Specialist
Maru Sanchez, Deputy Director of Direct Services

ROLL CALL

A. PUBLIC COMMENT

- B. TRAINING** – Family Engagement Data – Ms. Sanchez went over the data for the last program year. As well as data for 2024-2025 for the State Preschool programs.

C. ADOPTION OF THE AGENDA

C-2 Otilia Vasquez asked for the motion to approve the agenda as presented. The motion was made by Griselda Solorio, seconded by Irene Gomez, to approve the agenda as presented. The motion carried unanimously.

D. ADJOURN TO CLOSED SESSION – None

E. APPROVAL OF MINUTES

E-1 Minutes Madera Regular Regional and Early Head Start Executive Policy Council Meeting – January 21, 2025. Motion made by Martha Garcia, seconded motion by Irene Gomez. Motion carried unanimously.

F. DISCUSSION / ACTION ITEMS

F-1 Review and consider staff's request for the Slot Reduction and Conversion of Head Start Slots to Early Head Start Slots for the 2025-2026 Program Year – Ms. Gomez-Zaragoza explained that we have been under enrollment plan for last program year, which was extending until March of 2025. It has taken the program almost 5 months to meet funded enrollment. North Fork has been pointed out as struggling to meet enrollment. However, if it is decided to close the center of

North Fork, the area will still have the center to service children in that area. Ms. Gomez-Zaragoza reviewed the reduction and conversion. The program has been seeing a decline in 4-year-olds and has had to enroll younger 3-year-olds, leading to classroom behavior challenges. The reduction would be 57 Preschool slots. Ten of the slots would be converted to Early Head Start slots. In total, Head Start and Early Head Start would have 199 slots.

Otilia Vasquez requested the motion to the Slot Reduction and Conversion of Head Start Slots to Early Head Start Slots for the 2025-2026 Program Year. Ana Rodriguez made the first motion, seconded by Jasmin Lucas.

F-2 Review and consider approving the submission of the Community Action Partnership of Madera County's 2025-2026 Madera Head Start and Early Head Start Refunding Application – Year 1 of the 5-year cycle – Ms. Gomez-Zaragoza reviewed the budget for the program.

Otilia Vasquez requested the motion the submission of the Community Action Partnership of Madera County's 2025-2026 Madera Head Start and Early Head Start Refunding Application – Year 1 of the 5-year cycle. Griselda Solorio made the first motion, seconded by Jamin Lucas.

F-3 Review and consider approving the enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year. Recruitment & Enrollment Selection Criteria 2025-2026 – Ms. Gomez-Zaragoza went over the selection criteria for the new program. Applications will start in March.

Otilia Vasquez requested the motion the enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year. Griselda Solorio made the first motion, seconded by Ana Rodriguez.

G. ADMINISTRATIVE REPORTS

G-1 Staffing Changes (November & December 2024) – Ms. Aguirre reviewed staffing changes.

G-2 Bank of America Business Card Monthly Credit Card Statement and all other Credit Card Expenses (September, October 2024 & January 2025) – Ms. Aguirre reviewed the credit card expenses. No questions were asked.

G-3 Budget Status Reports (December 2024) – Ms. Aguirre reviewed the current budget.

G-4 In-Kind Report (December 2024) – Ms. Aguirre reviewed the in-kind percentages for the Regional and Early programs.

G-5 Program Enrollment & Attendance Report (December 2024) – Ms. Aguirre went over the enrollment and attendance report for the Early program.

G-6 CACFP Monthly Report (December 2024) – Ms. Aguirre reviewed CACFP and noted the December reimbursement.

H. POLICY COMMITTEE MEMBER REPORTS

H-1 Center Report – Ms. Gomez-Zaragoza (Chowchilla) – We are working on the order for the play structure.

Irene (Ruth): Her child is excited for the Art of Photography and recycling.

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

H-3 Active Supervision – Ms. Gomez-Zaragoza asked parents to ensure that gates are locked to remind parents to supervise their children. If there is anything concerning the center, contact the director, and if it continues, contact Maribel.

I. CORRESPONDENCE

I-1 Information Memorandum from the Office of Head Start regarding *Fiscal Year 2025 Monitoring Process for Head Start Recipients*, Issuance Date: 1/17/2025

J. FUTURE AGENDA ITEMS

J-1 2025-2030 Program Goals & Objectives

J-2 CAPMC Financial Audit

K. ADJOURNMENT

Otilia Vasquez asked for a motion to adjourn the meeting at 6:57 p.m. Motion made by Jasmin Lucas, seconded by Martha Garcia. Motion carried unanimously.

Bank of America Business Card
Credit Card Charges

February 2025 Statement

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
01/08/25	DICICCOS ITALIAN	No	Board of Directors Meeting	\$312.03	200.0-6121-2.0-000-90	Yes
01/09/25	NOTHING BUNDT CAKE	No	Board of Directors Meeting	\$124.98	200.0-6130-2.0-000-90	Yes
01/08/25	DICICCOS ITALIAN	No	Executive Director and Human Resources Director Lunch Meeting	\$42.24	200.0-6121-2.0-000-90	Yes
01/09/25	MAILCHIMP	No	Mass Communication Software (IT)	\$60.00	200.0-6130-2.0-000-90	Yes
01/13/25	NCAF	No	Registration for Mattie Mendez for March NCAF 2025 Washington DC Conference	\$650.00	200.0-6714-2.0-000-90	Yes
01/22/25	ZOOM.COM 888-799-9666	No	User License for Administration - Mattie Mendez and Kelly Ryan	\$319.80	200.0-6130-2.0-000-90	Yes
01/21/25	DICICCOS ITALIAN	No	Room Reservation for Department Head Meeting Lunch on 2/3/25.	\$30.00	200.0-6121-2.0-000-90	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$250.00	218.0-7230-2.0-000-00	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$300.00	218.0-7230-2.0-000-00	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$300.00	218.0-7230-2.0-000-00	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$300.00	218.0-7230-2.0-000-00	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$850.00	218.0-7230-2.0-000-00	Yes
01/25/25	MCDONALD'S F7818	No	McDonald's gift cards as part of outreach efforts for Point in Time homeless clients.	\$1,000.00	218.0-7230-2.0-000-00	Yes
			Total	\$4,539.05		

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

Mattie Mendez, Executive Director

Date: February 6, 2025

Bank of America Business Card
Credit Card Charges

March 2025 Statement

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
02/19/25	MAILCHIMP	No	Mass Communication Software (IT)	\$60.00	200.0-6130-2.0-000-90	Yes
02/20/25	THE TEAM APPROACH INC	No	DISC Classic Booklet for future teamwork training.	\$48.00	200.0-6742-2.0-000-90	Yes
			Total	\$108.00		

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

Mattie Mendez, Executive Director

Date: March 10, 2025

**Bank of America Business Card ending 8462
Credit Card Charges**

February 2025 Statement
Ana Gudino / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
1/12/25	Amazon		Items for Point-In-Time Count	\$906.99	226.0-6130-2.0-000-00	Yes
1/17/25	CalCapa Sacramento		Registration for Advocacy Day	\$597.00	218.0-6742-2.0-000-00	Yes
1/27/25	FBI Identification Records		Identification record request for homeless customer TPS	\$18.00	226.0-6850-2.0-000-00	Yes
1/28/25	Curb NOLA Taxi		Taxi to Leadership & Management in New Orleans	\$43.20	218-0-6722-2.0-000-00	Yes
2/1/25	Curb NOLA Taxi		Taxi to airport to return from Leadership & Management in New Orleans	\$43.20	218-0-6722-2.0-000-00	Yes
2/1/25	Hilton New Orleans Riverside		Hotel stay for Leadership & Management in New Orleans	\$1,314.92	218-0-6722-2.0-000-00	Yes
			Total	\$2,923.31		

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

February 7, 2025

Ana Gudino, Program Manager
Community Services

Bank of America Business Card ending 8462
Credit Card Charges

March 2025 Statement
Ana Gudino / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
3/1/2025	Community Action Partnership Washington DC		60 th Anniversary logo polo shirt	\$24.00	225.0-6112.2.0-000-00	Yes
			Total	\$24.00		

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

March 6, 2025

Ana Gudino, Program Manager
Community Services

Bank of America Business Card
Credit Card Charges

February 2025 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/29/2024	Fraud Dispute			-1.99		
1/13/2025	Biometrics4all Inc.	No	Livescan relay fee	2.50 9.25 0.25 0.75 0.75 1.50 2.25	311.0-6852-3.1-000-00 321.0-6852-3.2-000-00 331.0-6852-3.3-000-00 533.0-6852-5.0-000-00 535.0-6852-5.0-000-00 HS Maint – 6852 HS Multiple - 6852	Yes
2/1/2025	Indeed US	No	Vacancy posting	70.48	200.0-6110-2.0-000-90	Yes
2/1/2025	Hilton Hotels	No	Lodging for NCAP Management & Leadership training conference	1,314.92	200.0-6742-2.0-000-90	Yes
2/1/2025	City of Fresno	No	Airport Parking	75.00	200.0-6742-2.0-000-90	Yes
TOTAL:				1,475.66		

Bank of America Business Card
Credit Card Charges

March 2025 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
2/4/2025	Valley Propane	No	Propane for a Community Services client	697.00	208.0-7240-2.0-000-00	Yes
2/10/2025	Biometrics4all Inc.	No	Livescan relay fee	0.75 0.37 0.38	244.0-6852-2.0-000-00 311.0-6852-3.1-000-00 321.0-6852-3.2-000-00	Yes
TOTAL:				698.50		

Bank of America Business Card
Credit Card Charges

MARCH 2025 Statement

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

Date of Transaction	Name of Vendor	Description	P. O. Number	Amount	Account Charged	Receipt
02/14/2025	WESTCOAST SOURDOUGH	BOARD OF DIRECTOR'S MEETING		\$384.61	200.0-6121-2.0-000-90	YES
TOTAL				\$384.61		

Comments

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

April 2025 Statement

Xai Vang / Information Technology

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
3/6/2025	ScreenFluence	N/A	Wireless Display Receiver Subscription	\$ 378.00	218.0-6112-2.0-000-00	Yes
3/9/2025	Wonder Idea Technology	N/A	Agency PPP electronic flip book	\$ 35.00	200.0-6112-2.0-000-90	Yes
3/10/2025	Amazon	N/A	Battery cartridge for battery backup system	\$ 92.00	321.0-6112-3.2-057-00	Yes
3/10/2025	Amazon	N/A	Gaffers tape	\$ 10.81	200.0-6110-2.0-000-90	Yes
3/10/2025	QNAP Software Store	N/A	QNAP SSL Certificate for NAS System	\$ 44.99	321.0-6112-3.2-000-00	Yes
3/10/2025	QNAP Online Shop	N/A	Mounting Rail for QNAP NAS system	\$ 107.17	321.0-6112-3.2-000-00	Yes
3/14/2025	QNAP Online Shop	N/A	Mounting Rail for QNAP NAS system	\$ 107.17	321.0-6112-3.2-000-00	Yes
3/18/2025	Amazon	N/A	Phone cords for fax machine	\$ 42.18	500.0-6112-5.0-000-00	Yes
3/25/2025	Amazon	N/A	Phone extension cord for phones	\$ 10.81	311.0-6112-3.1- 006-00	Yes
3/26/2025	Rapid Web Services Comodo SSL Store	N/A	SSL certificate for phone system	\$ 149.00	200.0-6112-2.0-000-90	Yes
3/28/2025	Joes Mobile Tint	N/A	Window tinting for IT Veh #153	\$ 285.00	200.0-6640-2.0-000-90	Yes
3/28/2025	Amazon	N/A	Bluetooth Reciever & Stereo cable for mic system	\$ 22.92	331.0-6112-3.3-000-00	Yes
3/28/2025	Amazon	N/A	USB to Speaker cable for training in HS conference center	\$ 30.83	331.0-6112-.3.3-000-00	Yes
3/31/2025	Amazon	N/A	TV rolling stand for HS conference room	\$ 27.27 \$ 3.90 \$ 33.76	311.0-6112-3.1-000-00 312.0-6112-3.1-000-00 321.0-6112-3.2-000-00	Yes
3/31/2025	Amazon	N/A	Cables for HS Microphone system	\$ 9.44 \$ 1.35 \$ 11.69	311.0-6112-3.1-000-00 312.0-6112-3.1-000-00 321.0-6112-3.2-000-00	Yes
3/31/2025	Amazon	N/A	Additional cables for HS mic system	\$ 11.75 \$ 1.68 \$ 14.55	311.0-6112-3.1-000-00 312.0-6112-3.1-000-00 321.0-6112-3.2-000-00	Yes
4/1/2025	Amazon	N/A	Cables for HS PA System	\$ 13.86 \$ 1.98 \$ 17.16	311.0-6112-3.1-000-00 312.0-6112-3.1-000-00 321.0-6112-3.2-000-00	Yes
4/1/2025	Amazon	N/A	Audio Cables for HS PA System	\$ 15.86 \$ 2.27 \$ 19.64	311.0-6112-3.1-000-00 312.0-6112-3.1-000-00 321.0-6112-3.2-000-00	Yes
				\$ 1,490.29		

MBNA America Business Card
Credit Card Charges
January / enero 2025 Statement
Maritza Gomez / Fresno Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
12/19/2024	NA	Teachstone	CLASS recertification	\$30.00	331.0-6742-3.3-000-00 30%	Yes
12/21/2024	NA	Zoom	Video Conferencing system	\$15.99	331.0-6130-3.3-000-00	Yes
12/20/2024	NA	Tahoe Joe's	Staff Wellness Lunch	\$115.47	331.0-6121-3.3-000-00 30%	Yes
TOTAL				\$161.46		

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

Maritza Gomez, Head Start Director

Date

MBNA America Business Card
Credit Card Charges
February / febrero 2025 Statement
Maritza Gomez / Fresno Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
01/04/2025	NA	Venngage.com	Monthly subscription for flyer software	\$7.35	331.0-6130-3.3-000-00 30%	No
01/07/2025	NA	Teachstone	CLASS recertification	\$100.00	331.0-6742-3.3-000-00	Yes
01/21/2025	NA	Zoom	Video Conferencing system	\$15.99	331.0-6130-3.3-000-00	Yes
12/20/2024	NA	Venngage.com	Monthly subscription for flyer software	\$7.35	331.0-6130-3.3-000-00 30%	No
TOTAL				\$130.69		

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

Maritza Gomez, Head Start Director

Date

MBNA America Business Card
Credit Card Charges
February / febrero 2025 Statement
Maritza Gomez / Regional Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
01/04/2025	NA	Venngage.com	Monthly subscription for flyer software	\$8.57	311.0-6130-3.1-000-00 30% (\$7.35) 312.0-6130-3.1-000-00 5% (\$1.22)	No
01/11/2025	NA	Teachstone	CLASS recertification	\$50.00	310.0-6742-3.1-000-00	Yes
01/14/2025	NA	Red Rock Casino Hotel	Pending – Hotel Reservation Stem Conference	\$270.07	310.0-6742-3.1-000-00	No
12/18/2024	NA	Red Rock Casino Hotel	Pending – Hotel Reservation Stem Conference	\$270.07	310.0-6742-3.1-000-00	No
01/19/2025	NA	Zoom	Video Conferencing system	\$7.99	311.0-6130-3.1-000-00	Yes
01/22/2025	NA	Pita House	RHS PC Meal	\$74.08	311.0-7116-3.1-000-00	Yes
12/20/2024	NA	Venngage.com	Monthly subscription for flyer software	\$8.57	311.0-6130-3.1-000-00 30% (\$7.35) 312.0-6130-3.1-000-00 5% (\$1.22)	No
TOTAL				\$689.35		

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

Maritza Gomez, Head Start Director

Date

MBNA America Business Card
Credit Card Charges
March / marzo 2025 Statement
Maritza Gomez / Fresno Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
02/18/2025	NA	Linde Gas & Equipment	Propane refill for forklift	\$15.26	331.0-6420-3.3-000-00 29%	Yes
02/21/2025	NA	Zoom	Video Conferencing system	\$15.99	331.0-6130-3.3-000-00	Yes
03/03/2025	NA	Venngage.com	Monthly subscription for flyer software	\$7.35	331.0-6130-3.3-000-00 30%	No
TOTAL				\$38.60		

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

Maritza Gomez, Head Start Director

Date

American Express Credit Card Charges

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	39631.19	Yes
Comcast	Net service	1162.55	Yes
Community Playthings	Supplies for centers	9723.90	Yes
Discount School Supply	Supplies for centers	157.26	Yes
Fedex	Postage	368.05	Yes
Lakeshore	Supplies for centers	816.67	Yes
Matson Alarm	Alarm service	903.00	Yes
Verizon	Wireless devices	5607.58	Yes
Office Depot	Supplies for office/centers	3563.06	Yes
	TOTAL	61933.26	12/28/24 LA

10/24
J D C

Credit Card Charges

DECEMBER 2024

Fiscal

	Name of Vendor	Description	Amount	
	Capital One/Walmart	Supplies for centers	278.49	
	Home Depot	Supplies for centers	1167.53	
	Wex Bank (Chevron)	Fuel	0.00	
	Wex Bank (Valero)	Fuel	3791.17	
	DEC STMT DATES			
	LA			

COSTCO Credit Card Charges

DECMBER 2024 Statement

Card Holder	Description	Card Amount
Irene Yang	Wellness items	662.20
Maritza Gomez-Zaragoza	Items for program	190.01
Jennifer Coronado	Items for program	77.85
		930.06

J

U/CARD MEMBER BOD

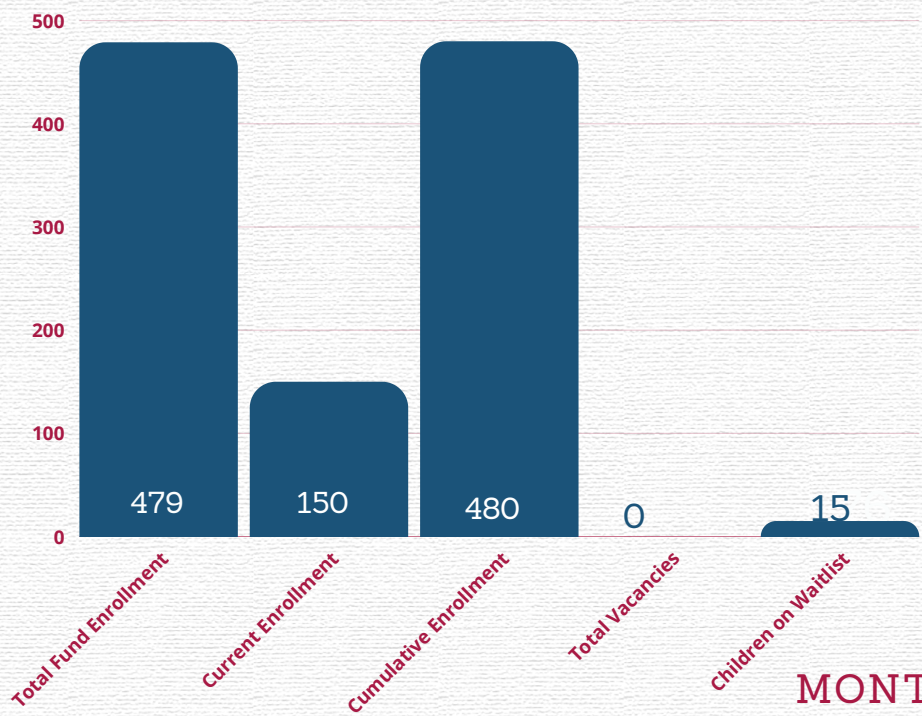
November 2024 Statement

Name of Vendor	Description	Amount	Amount Charged to MHS	Amount Charged to FMHS	Receipt
ATT	Telephone	7,244.31	1,820.10	1,221.44	Yes
Comcast	Net service	1,162.55	0.00	0.00	No
Community Playthings	Supplies for centers	0.00	0.00	0.00	No
Discount School Supply	Supplies for centers	999.08	0.00	0.00	No
Ecolab	Dishwasher rental/repairs	0.00	0.00	0.00	No
Fedex	Postage	320.96	0.00	56.68	Yes
Lakeshore	Supplies for centers	25,522.66	1,763.18	18,769.67	Yes
Matson Alarm	Alarm service	711.00	69.53	54.49	Yes
Verizon	Wireless devices	5,607.58	615.39	735.08	Yes
Office Depot	Supplies for office/center	7,611.54	1,715.29	1,777.51	Yes
	TOTAL	\$49,179.68	\$5,983.49	\$22,614.87	11/29/24 LA

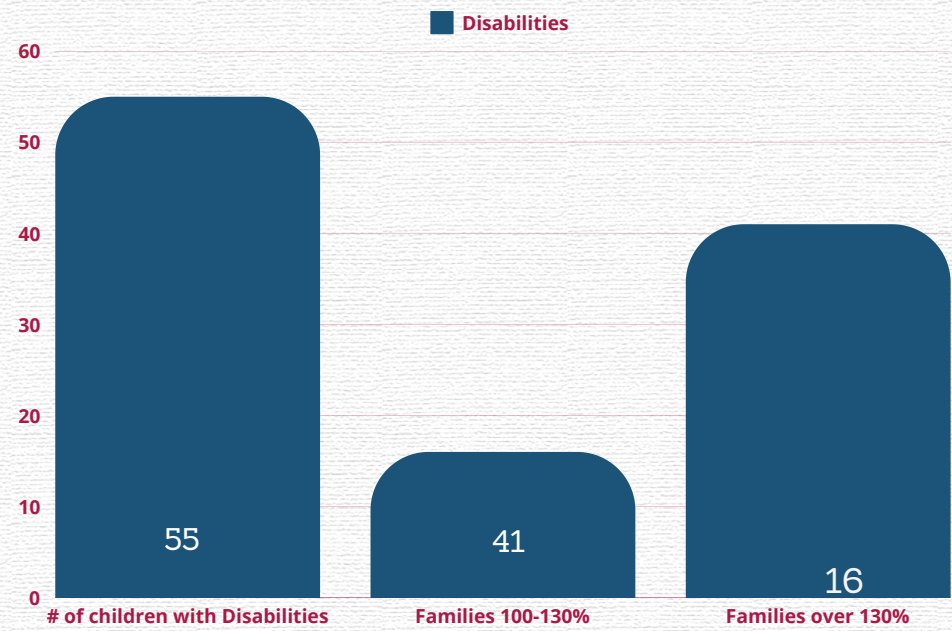


Madera Migrant Seasonal Head Start Monthly Enrollment Report February 2025

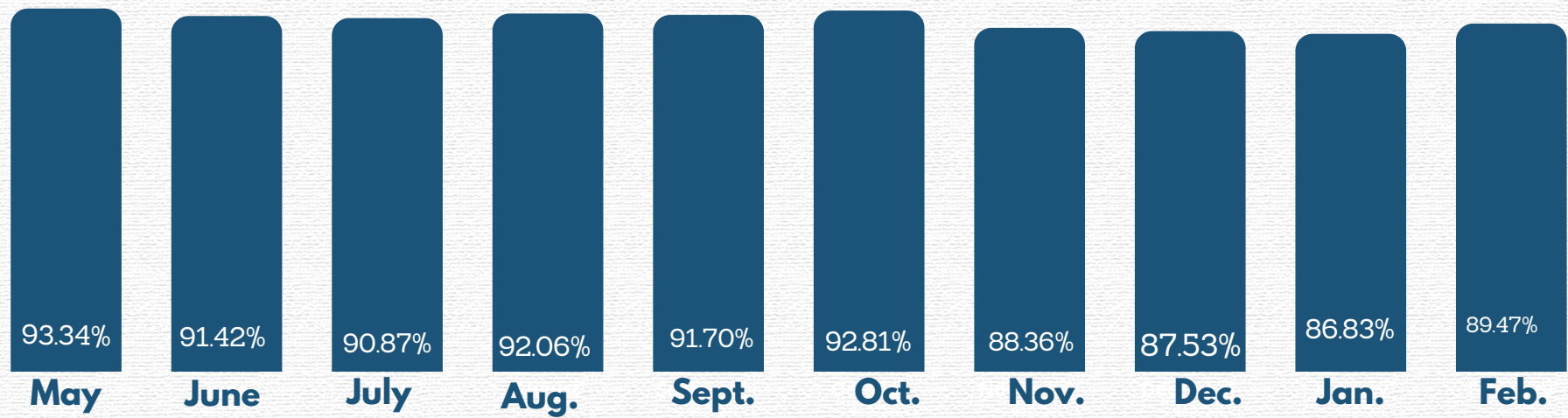
ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



MONTHLY ATTENDANCE REPORT



Community Action Partnership of Madera County, Inc.
 1225 Gill Avenue
 Madera, CA 93637
 (559) 673-9173

IN-KIND MONTHLY SUMMARY REPORT 2024-2025 / REPORTE SUMARIO MENSUAL DE IN KIND 2024-2025

MIGRANT AND SEASONAL HEAD START 2024-2025 MIGRANTE/TEMPORAL HEAD START 2024-2025

Month-Year FEBRUARY 2025/ Mes-Año FEBRERO 2025

CATEGORY	BUDGET Presupuesto	PREVIOUS/Previo TOTAL	CURRENT/Corriente TOTAL	Y-T-D/Asta ahora TOTAL	REMAINING IN-KIND NEEDED Resto de In Kind para recaudar
NON-FEDERAL CASH/EFFECTIVO NO FEDERAL					
Volunteer Services/Servicios Voluntarios	420,096.00	834,249.02	101,127.01	935,376.03	(515,280.03)
A. Professional Services/Servicios Profesionales	0.00	4,053.25		4,053.25	(4,053.25)
B. Center Volunteers/Voluntarios en el Centro	420,096.00	830,195.77	101,127.01	931,322.78	(511,226.78)
Other/Policy Council/Otro/Comité de Póliza	0.00	1,807.74	0.00	1,807.74	(1,807.74)
State Collaboration/Colaboracion de Estado	1,015,474.00	743,760.43	36,487.61	780,248.04	235,225.96
Donated Supplies/Materiales Donados	1,006.00	200.00	0.00	200.00	806.00
Donated Food/Comida Donada	0.00	0.00	0.00	0.00	0.00
Donated Space/Sitio Donado	111,010.00	101,761.00	9,249.00	111,010.00	0.00
Transportation/Transportacion	0.00	0.00		0.00	0.00
TOTAL IN-KIND/TOTAL DE IN KIND	1,547,586.00	1,681,778.19	146,863.62	1,828,641.81	(281,055.81)

A. Y-T-D In-Kind / In-Kind asta ahora	1,828,641.81
B. Contracted In-Kind/ In-kind Contratado	1,547,586.00
C. Percent Y-T-D In-Kind/ Porcentaje de in-kind ásta ahora	
CONTRACT AMOUNT/CANTIDAD CONTRATADA	118.16%

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA MIGRANT HEAD START including BLENDED MIGRANT PRESCHOOL STATE PROGRAM
INCOME CALCULATIONS
February-2025

FREE MEALS	154	55
REDUCED	0	0
BASE	0	0
TOTAL	<u>154</u>	<u>55</u>

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	2,087	X	100.0000%	X	\$2.3700	=	\$4,946.19
LUNCH:	1,311	X	100.0000%	X	\$4.4300	=	\$5,807.73
	701	X	100.0000%	X	\$4.4300	=	\$3,105.43
SUPPLEMENTS:	860	X	100.0000%	X	\$1.2100	=	\$1,040.60
	505	X	100.0000%	X	\$1.2100	=	\$611.05

5,464	TOTAL FEDERAL REIMBURSEMENT	<u>\$15,511.00</u>
CASH IN LIEU:	LUNCHES X \$0.3000	<u>\$603.60</u>
TOTAL REIMBURSEMENT		<u><u>\$16,114.60</u></u>

STATE REIMBURSEMENTS:	MEALS		STATE RATE	% ALLOC	TOTAL STATE EARNINGS
MEAL DESCRIPTION					
TOTAL BREAKFAST	2,087	X	\$0.2160	X 100%	\$450.79
TOTAL LUNCHES	2,012	X	\$0.2160	X 100%	\$434.59
TOTAL:					<u><u>\$885.38</u></u>

TOTAL OF FEDERAL & STATE REIMBURESMENTS:	<u><u>\$16,999.98</u></u>
---	----------------------------------

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	701	505	1,206
MMHS-MADERA MIGRANT HEAD START	2,087	1,311	860	4,258
	<u>2,087</u>	<u>2,012</u>	<u>1,365</u>	<u>5,464</u>
	<u>MMHS</u>	<u>CMIG</u>	<u>Total</u>	
TOTAL FEDERAL REIMBURSEMENT:	\$11,794.52	\$3,716.48	\$15,511.00	
CASH IN LIEU:	\$393.30	\$210.30	\$603.60	
TOTAL STATE REIMBURSEMENTS:	<u>\$733.97</u>	<u>\$151.42</u>	<u>\$885.39</u>	
	<u>\$12,921.79</u>	<u>\$4,078.20</u>	<u>\$16,999.99</u>	

MONTHLY PROGRAM INFORMATION SUMMARY REPORT FOR POLICY COUNCIL & GOVERNING BODY

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

February 2025

156
current enrollment



480
cumulative children



368
cumulative families



43
teaching staff

PRIMARY TYPE OF ELIGIBILITY

(#)		(%)
6	Homeless Children	1%
	Foster Children	0%
210	Receives Public Assistance	44%
215	Income Below Federal Poverty	45%
	Near Low Income (waiver required)	
49	Over Income (maximum 10%)	10%

CHILDREN WITH DISABILITIES

(#)		(%)
0	Disabilities (current; minimum 10%)	0%
59	Disabilities (cumulative)	12%

of children with a Disability Assessment PENDING: 0

DEVELOPMENTAL SCREENING OF NEW ENROLLEES

(#)		(%)
187	New Enrollees (cumulative)	39%
167	Received Screening <45 Days (Of new enrollees)	89%

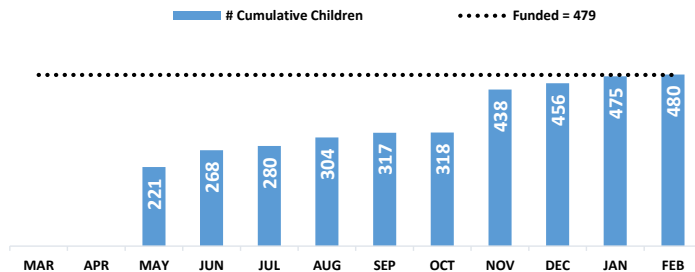
CHILDREN'S HEALTH

(#)		(%)
479	Has Health Insurance	100%
436	EPSDT Up-to-Date	91%
32	Chronic Health Condition	7%
32	Received Medical Treatment (Of children with diagnosed chronic health conditions)	100%
480	Immunizations Up-to-Date (Also includes those eligible for exemption & those with all immunizations possible at this time, but not for their age)	100%
480	Access to Dental Care	100%
400	Completed Dental Exam	83%
31	Received Dental Treatment (Of children who needed dental treatment other)	57%
169	Healthy BMI (Children under 3 years are excluded)	69%

STAFF EDUCATION

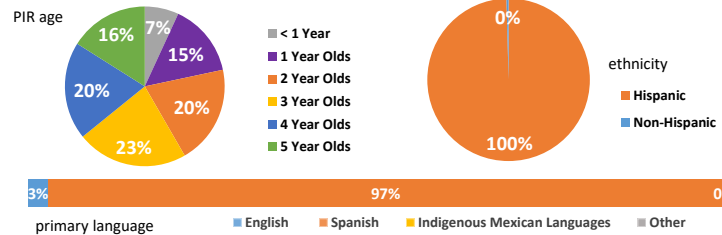
# Staff	% Meet Minimum Education Requirements		
12	Preschool Teacher: BA+	33%	<div><div></div></div>
	Preschool Teacher: AA+	100%	<div><div></div></div>
(AA degree is minimum education requirement for a Preschool Teacher. However, at least 50% should have a BA degree or above).			
10	Preschool Assistant: CDA+	100%	<div><div></div></div>
21	Infant/Toddler Teacher: CDA+	100%	<div><div></div></div>
(Includes those who are currently enrolled in a CDA/equivalent program)			
All staff should meet minimum education requirements for their position.			

CUMULATIVE ENROLLMENT OF CHILDREN

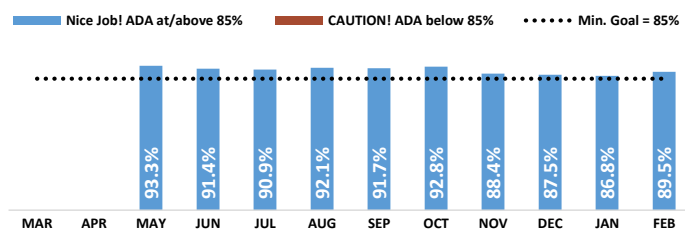


of children on WAITING LIST as of the last day of the report month: 0

DEMOGRAPHICS OF ENROLLED CHILDREN

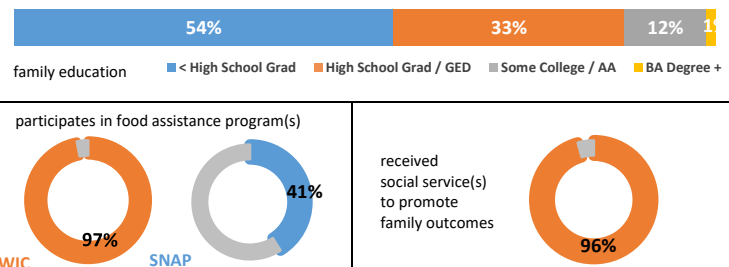


AVERAGE DAILY ATTENDANCE (ADA)



% of children who were CHRONICALLY ABSENT (missed over 10% of class days): 41%

FAMILY INFORMATION



symbol key:

★ = Nice job!

Meets or exceeds Head Start regulations or expectations

⚠ = Caution!

Results lower than expected

✖ = Take Action!

Does not meet Head Start regulations

Sources: (1) Program Information Report, (2) COPA #201 (Attendance), (3) COPA #241S (Chronic Absence), (4) COPA #411 (Current & Pending Disabilities), (5) COPA 232s (Current Enrollment), (6) COPA #800N (for children, filtered by Currently Eligible)

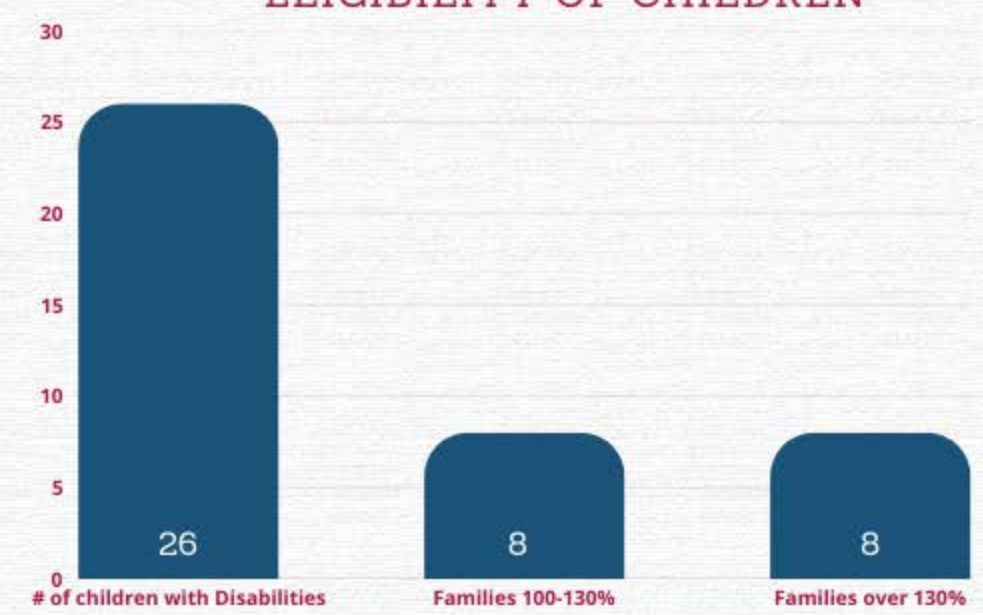


Madera Regional Head Start Monthly Enrollment Report February 2025

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



ATTENDANCE REPORT



IN-KIND MONTHLY SUMMARY REPORT

Month

January

Year

2025

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	208,787.00	196,024.57	-	196,024.57	12,762.43
A. Professional Services/Servicios Profesionales	-	0.00		0.00	-
B. Center Volunteers/Voluntarios en el Centro	206,086.00	196,024.57		196,024.57	10,061.43
C. Other/Policy Council/Otro/Comité de Póliza	2,701.00	0.00		0.00	2,701.00
Donated Food/Comida Donada	-	0.00		0.00	-
Donated Supplies/Materiales Donado	451.00	0.00		0.00	451.00
Donated Equipment	-	0.00		0.00	-
Donated Bus Storage	-	0.00		0.00	-
Donated Space/Sitio Donado	-	0.00		0.00	-
Transportation/ Transportación	-	0.00		0.00	-
TOTAL IN-KIND	209,238.00	196,024.57	-	196,024.57	13,213.43
		0.00		0.00	-
Grand Total	209,238.00	196,024.57	-	196,024.57	13,213.43

B. YTD In-Kind

\$ 196,024.57

C. Percent Y-T-D In-Kind

93.68%

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
REGIONAL HEAD START including BLENDED CSPP STATE PROGRAM
INCOME CALCULATIONS
January-2025

FREE MEALS	196	138
REDUCED	0	0
BASE	0	0
TOTAL	<u>196</u>	<u>138</u>

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	2,288	X	100.0000%	X	\$2.3700	=	\$5,422.56
LUNCH:	2,525	X	100.0000%	X	\$4.4300	=	\$11,185.75
SUPPLEMENTS:	185	X	100.0000%	X	\$1.2100	=	\$223.85

4,998	TOTAL FEDERAL REIMBURSEMENT	<u>\$16,832.16</u>
--------------	------------------------------------	---------------------------

CASH IN LIEU:	LUNCHES X \$0.3000	<u>\$757.50</u>
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TOTAL REIMBURSEMENT	<u>\$17,589.66</u>
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STATE REIMBURSEMENTS:	MEALS		STATE RATE		% ALLOC	TOTAL STATE EARNINGS
MEAL DESCRIPTION						
TOTAL BREAKFAST	2,288	X	\$0.2137	X	100%	\$488.95
TOTAL LUNCHES	2,525	X	\$0.2137	X	100%	\$539.59
TOTAL:						<u><u>\$1,028.54</u></u>

TOTAL OF FEDERAL & STATE REIMBURESMENTS:	<u><u>\$18,618.20</u></u>
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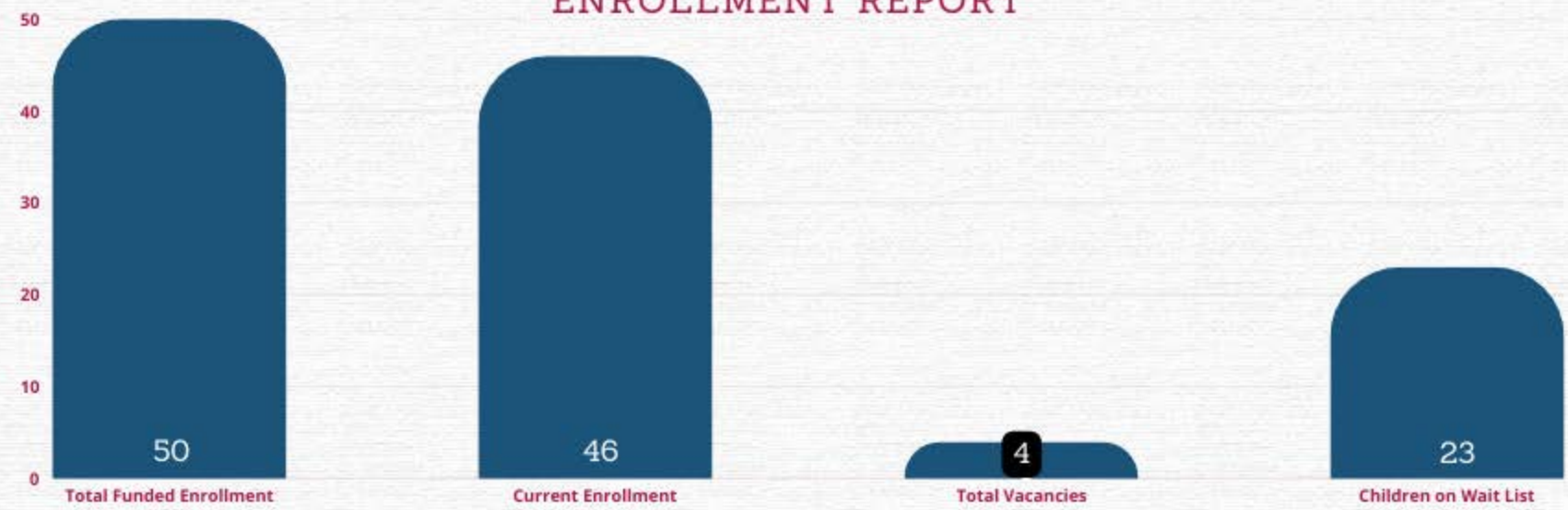
	Breakfast	Lunch	Snack	Total
RHS	495	2,525	185	3,205
CSPP	1,793	-	-	1,793
	<u>2,288</u>	<u>2,525</u>	<u>185</u>	<u>4,998</u>

	RHS	CSPP	Total
TOTAL FEDERAL REIMBURSEMENT:	\$12,582.75	\$4,249.41	\$16,832.16
CASH IN LIEU:	\$757.50	\$0.00	\$757.50
TOTAL STATE REIMBURSEMENTS:	<u>\$488.95</u>	<u>\$539.59</u>	<u>\$1,028.54</u>
	<u><u>\$13,829.20</u></u>	<u><u>\$4,789.00</u></u>	<u><u>\$18,618.20</u></u>

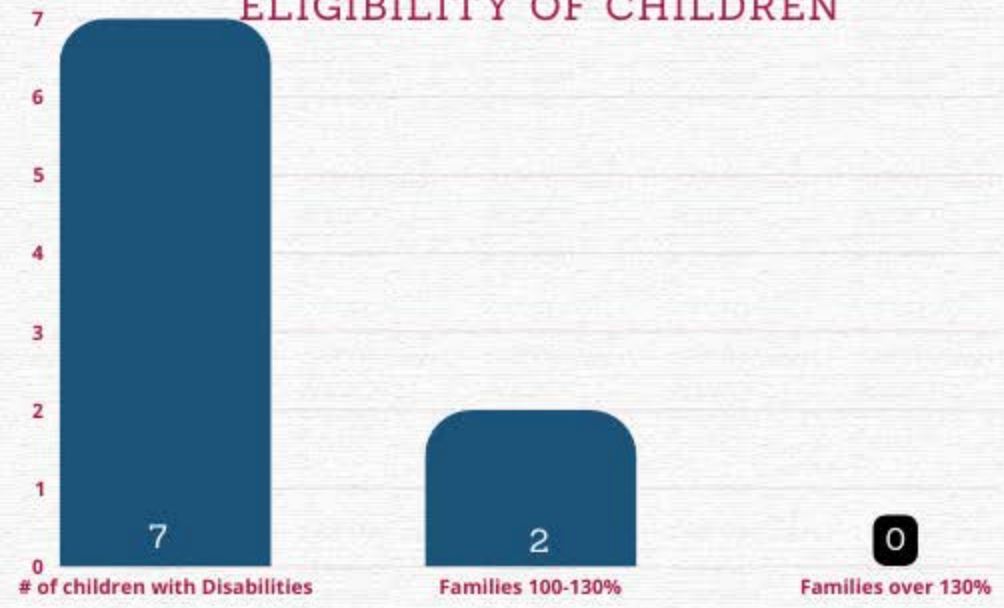


Madera Early Head Start Monthly Enrollment Report February 2025

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



IN-KIND MONTHLY SUMMARY REPORT

Month January Year 2024-25

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	136,819.00	272,566.91	-	272,566.91	(135,747.91)
A. Professional Services/Servicios Profesionales	-	1,482.25		1,482.25	(1,482.25)
B. Center Volunteers/Voluntarios en el Centro	134,118.00	271,056.34		271,056.34	(136,938.34)
C. Other/Policy Council/Otro/Comité de Póliza	2,701.00	28.32		28.32	2,672.68
Donated Food/Comida Donada	-	0.00		0.00	-
Donated Supplies/Materiales Donado	4,697.00	195.00		195.00	4,502.00
Donated Equipment	-	0.00		0.00	-
Donated Bus Storage	-	0.00		0.00	-
Donated Space/Sitio Donado	318,251.00	137,735.85		137,735.85	180,515.15
Transportation/ Transportación	-	0.00		0.00	-
TOTAL IN-KIND	459,767.00	410,497.76	-	410,497.76	49,269.24
State Fund 319	\$1,182,560	539,124.92	128,687.00	667,811.92	514,748.08
Grand Total	1,642,327.00	949,622.68	128,687.00	1,078,309.68	564,017.32

B. YTD In-Kind \$ 1,078,309.68

C. Percent Y-T-D In-Kind 65.66%

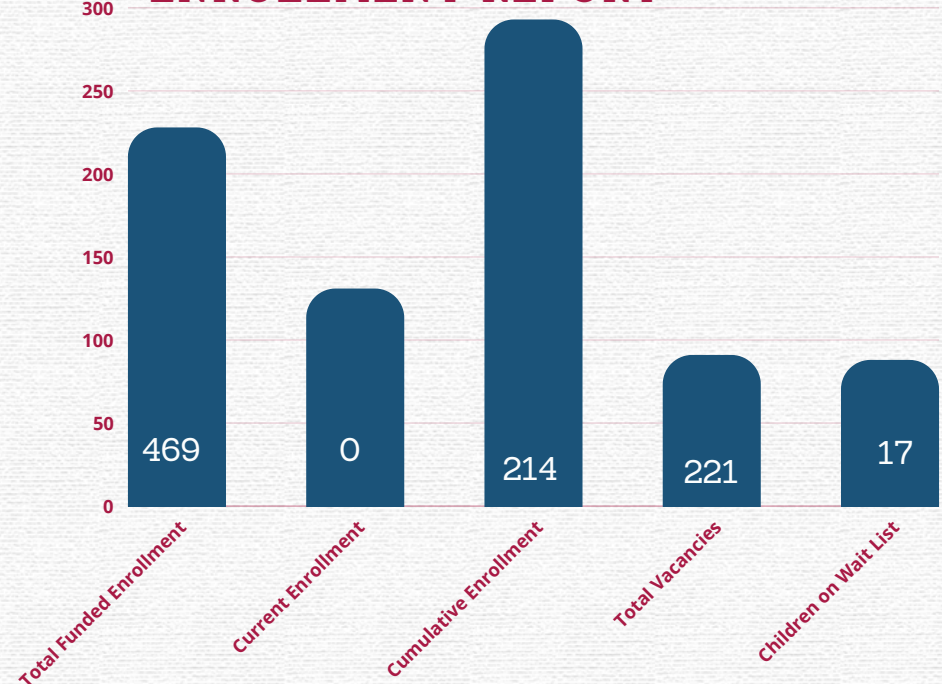


Fresno Migrant Seasonal Head Start

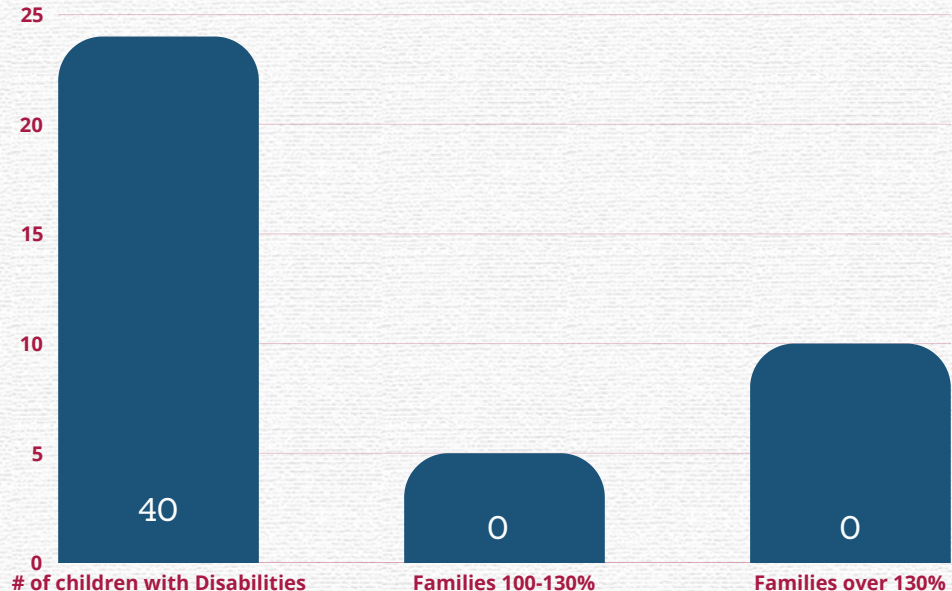
Monthly Enrollment Report

February 2025

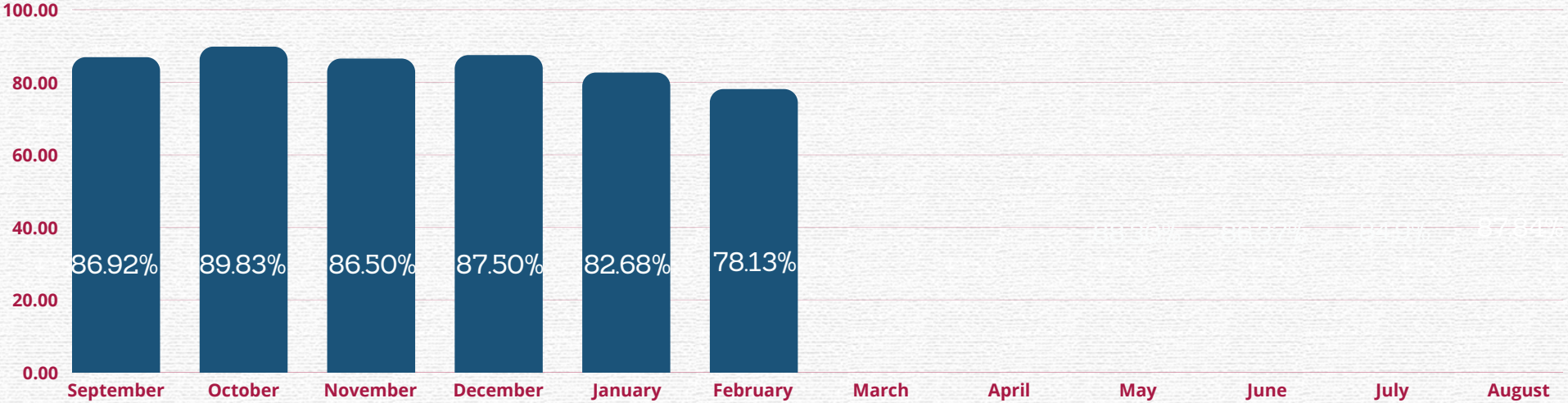
ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



ATTENDANCE REPORT



IN-KIND MONTHLY SUMMARY REPORT

Month

FEBRUARY

Year

2025

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
VOLUNTEER SERVICES	1,436,988.48	404,254.94	0.00	404,254.94	(1,032,733.54)
A. Professional Services	0.00	3,251.00		3,251.00	3,251.00
B. Center Volunteers	1,434,094.08	307,927.79		307,927.79	(1,126,166.29)
C. Policy Concl/Committee	2,894.40	93,076.15		93,076.15	90,181.75
OTHER - FOOD DONATION	0.00	0.00		0.00	0.00
DONATED SUPPLIES	7,883.00	1,135.00		1,135.00	(6,748.00)
DONATED EQUIPMENT	0.00	0.00		0.00	0.00
DONATED - BUS STORAGE	0.00	0.00		0.00	0.00
DONATED SPACE	217,266.00	69,492.90		69,492.90	(147,773.10)
MILEAGE	0.00	0.00		0.00	0.00
TOTAL IN-KIND	1,662,137.48	474,882.84	0.00	474,882.84	(1,187,254.64)
C. Salarie & FB (First 5)	0.00	0.00		0.00	0.00
Grand Total	1,662,137.48	474,882.84	0.00	474,882.84	(1,187,254.64)

A. Y-T-D In-Kind 474,882.84

B. Contracted In-Kind 1,662,137.48

C. Percent Y-T-D In-Kind 28.57%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT HEAD START FOOD PROGRAM
INCOME CALCULATIONS
December, 2024 (Winter Program)**

FREE MEALS	48
REDUCED	-
BASE	-
TOTAL	<u>48</u>

PERCENTAGES:

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

MEAL BREAKFAST:	#		%		RATE		
	538	X	100.0000%	X	\$2.3700	=	\$1,275.06
LUNCH:	530	X	100.0000%	X	\$4.4300	=	\$2,347.90
SUPPLEMENTS:	486	X	100.0000%	X	\$1.2100	=	\$588.06

1,554	TOTAL FEDERAL REIMBURSEMENT	\$4,211.02
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CASH IN LIEU:	LUNCHES X \$0.3000	\$159.00
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TOTAL REIMBURSEMENT	<u>\$4,370.02</u>
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE			
TOTAL BREAKFAST	538	X	\$0.2160	X	100%	\$116.21
TOTAL LUNCHES	530	X	\$0.2160	X	100%	\$114.48

TOTAL STATE REIMBURSEMENT	\$230.69
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TOTAL OF FEDERAL & STATE REIMBURSEMENTS:	\$4,600.71
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**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT HEAD START FOOD PROGRAM
INCOME CALCULATIONS
February-2025**

FREE MEALS	47
REDUCED	-
BASE	-
TOTAL	<u>47</u>

PERCENTAGES:

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

MEAL	#		%		RATE	=	
BREAKFAST:	300	X	100.0000%	X	\$2.3700	=	\$711.00
LUNCH:	292	X	100.0000%	X	\$4.4300	=	\$1,293.56
SUPPLEMENTS:	260	X	100.0000%	X	\$1.2100	=	\$314.60

852

TOTAL FEDERAL REIMBURSEMENT	<u>\$2,319.16</u>
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CASH IN LIEU:	LUNCHES	X	\$0.3000	\$87.60
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TOTAL REIMBURSEMENT	<u><u>\$2,406.76</u></u>
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE			
TOTAL BREAKFAST	300	X	\$0.2160	X	100%	\$64.80
TOTAL LUNCHES	292	X	\$0.2160	X	100%	\$63.07

TOTAL STATE REIMBURSEMENT	<u><u>\$127.87</u></u>
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TOTAL OF FEDERAL & STATE REIMBURESMENTS:	<u><u>\$2,534.63</u></u>
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All data is cumulative as of report month, unless otherwise indicated.

Resumen Mensual del Informe de Datos Actualizados del Programa (PIR, sigla en ingles) para el Consejo de Políticas y Mesa Directiva

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

febrero 2025

156
Matrícula Actual



480
Niños Acumulados



368
Familias Acumuladas



43
Maestras

Tipo de Elegibilidad

(#)		(%)
6	Niños Sin Hogar	1%
	Niños en Adopción Temporal	0%
210	Recibe Asistencia Pública	44%
215	Ingresos por Debajo de la Pobreza Federal	45%
	Ingresos Cerca de Bajos (requiere una exención)	
49	Ingresos Sobre las Pautas (máximo 10%)	10%

Niños con Discapacidades

(#)		(%)
0	Discapacidades (actuales; mínimo 10%)	0%
59	Discapacidades (acumuladas)	12%

de niños con una evaluación de discapacidad pendiente: 0

Evaluación del Desarrollo para los Nuevos Niños(as) Inscritos

(#)		(%)
187	Nuevos Niños(as) Inscritos (acumulados)	39%
167	Recibieron Evaluación <45 días de los Nuevos Niños(as) Inscritos	89%

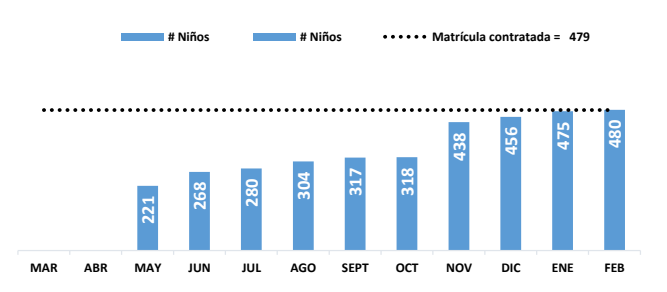
Salud de los Niños

(#)		(%)
479	Tiene Seguro Médico	100%
436	al Día Con el Cuidado de Salud Preventivo	91%
32	Condición de Salud Crónica	7%
32	Recibieron Tratamiento Médico de niños con enfermedades crónicas diagnosticadas	100%
480	al Día con las Vacunas También incluye a aquellos elegibles para la exención y aquellos con todas las vacunas posibles en este momento, pero no para su edad	100%
480	Acceso a Servicios Dentales	100%
400	Completaron Exámenes Dentales Profesional	83%
31	Recibieron Tratamiento Dental (de niños en edad preescolar que necesitaban tratamiento dental distinto al cuidado preventivo)	57%
169	BMI Saludable (los niños menores de 3 años están excluidos)	69%

Educación del Personal

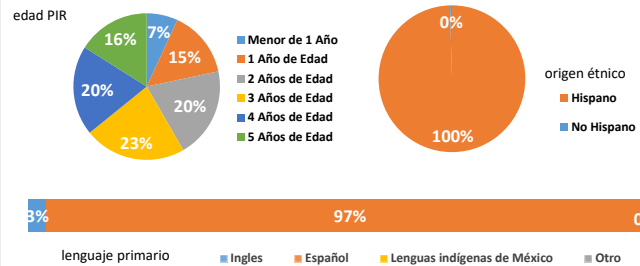
# Personal	% llenan los requisitos mínimo de educación
12	Maestras de la Clase Prescolar: BA+ 33%
	Maestras de la Clase Prescolar: AA+ 100%
	(Un título AA es el requisito mínimo de educación para los maestros de preescolar, pero al menos el 50% debe tener una licenciatura.)
10	Asistentes de Maestra de la Clase Prescolar: CDA+ 100%
21	Maestras de la Clase de Infantes / Niños Pequeños: CDA+ 100%
	(Incluyen a aquellos que están actualmente inscritos en un programa CDA / equivalente o superior. CDA=Asociado/Diplomado en Desarrollo Infantil (CDA, sigla en ingles)
	(Todo el personal debe cumplir con los requisitos mínimos de educación para su puesto).

Matrícula Cumulativa de Niños

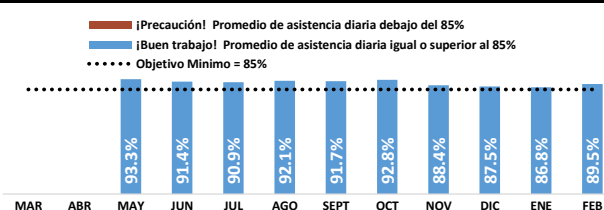


de niños en la lista de espera al último día del mes del informe: 0

Demografía de los Niños Matriculados

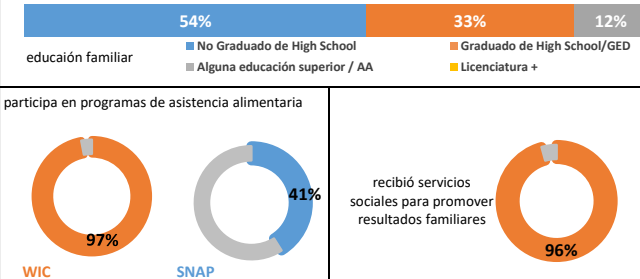


Promedio de Asistencia Diaria



% de niños crónicamente ausentes (ausente más del 10% de los días de clase): 41%

Información Familiar



simbolo clave:

★ = ¡Buen trabajo!

Cumple o excede las regulaciones o expectativas de Head Start

⚠ = ¡Precaución!

Resultados más bajos de lo esperado

✖ = ¡Tomar acción!

No cumple con las regulaciones de Head Start

Fuentes: (1) Informe de datos actualizados del programa (PIR), (2) COPA #201 (asistencia), (3) COPA #241S (ausentismo crónica), (4) COPA #411 (incapacidades actuales y pendientes), (5) COPA #232S (inscripción actual), (6) COPA #800N (para niños, filtrado por actualmente elegibles).

Todos los datos son acumulativos al mes del informe, a menos que se indique lo contrario.



Report to the Board of Directors

Agenda Item Number: D-11

Board of Directors Meeting for: April 10, 2025

Author: Sandra Ramirez

DATE: April 2, 2025

TO: Board of Directors

FROM: Sandra Ramirez, Finance Director - Operations

SUBJECT: 2024-2025 Basic, Blended and Training & Technical Assistance Grant Budget Revisions

I. RECOMMENDATION:

Review and consider approving Community Action Partnership of Madera County 2024-2025 Basic, Blended and Training & Technical Assistance (T&TA) Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included.

II. SUMMARY:

We have prepared comparison budget revisions based on the agency's funding allocations for the 2024-2025 guidance and amounts received from Stanislaus County Office of Education.

III. DISCUSSION:

Basic, Blended and T&TA Grants in need of multiple category changes.

A. T&TA

- a. Transfer net savings of \$3,940 from 6h Other to 6e Supplies and 6c Travel out of Area categories.
- b. Travel Out of Area 6e - additional funds to attend Annual Education Conference end of February.
- c. Supplies 6c – additional funds to purchase supplies for program year training event.

B. Blended

- a. Transfer net savings of \$51,855 to Basic budget.
- b. Personne-6a savings from vacancies and increase in funding to CMIG program from Amendment #1.
- c. Supplies-6e and Other 6h - savings from an increase in funding to CMIG program from Amendment #1
- d. Indirect-6i; decrease from transfer of funds to Basic budget.

C. Basic

- a. Personnel 6a - Savings due to vacancies.

- b. Fringe 6b – Increase due to employer share of health insurance.
- c. Travel Out of Area 6c – Increase due to staff travel cost to attend trainings not previously budgeted.
- d. Supplies-6e; to purchase supplies like books, instructional, data and other supplies for the centers.
- e. Other-6h; increase costs for property and vehicle costs.
- f. Indirect 6i – Increase from transfer between funds.

➤ The 2024-2025 Basic, Blended and Training & Technical Assistance Grant Budget Revisions were approved by the Executive Policy Committee on February 18, 2025.

IV. FINANCING: None

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START - TRAINING & TECHNICAL ASSISTANCE
BUDGET COMPARISON REVISION
March 1, 2024 - February 28, 2025**

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

320 T&TA	Approved Budget	Modification Changes	Revised Budget
6a Personnel	-	0	-
6b Fringe	-	0	-
6c Travel	5,598	2,100	7,698
6d Equip >5,000	-	0	-
6e Equip <5,000	-	0	-
6e Supplies	3,200	1,840	5,040
6f Contracts	-	0	-
6g Renovations	-	0	-
6h Other	20,391	(3,940)	16,451
Total Direct	29,189	-	29,189
6i Indirect	2,656	0	2,656
Total	31,845	-	31,845

Explanation of requested variance/changes:

Changes

6a	No Change	-
6b	No Change	-
6c	Net Increase: Increase to Travel Out of Area to attend Annual Education Conference end of February. Transfer in funds from 6h Other category.	2,100
6d	No Change	-
6e	No Change	-
6e	Net Increase: Increase in supplies for training event for program year end. Transfer in funds from 6h Other category.	1,840
6f	No Change	-
6g	No Change	-
6h	Net Decrease: Transfer savings from Other category to 6c Travel out of Area and 6e Supplies categories.	(3,940)
6i	No Change	-
Total		-

Approval Section	
Delegate Director:	Date:
Agency Executive Director:	Date:
Policy Committee Approval:	Date:
Board Approval:	Date:
Grantee Director:	Date:

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
BLENDED BUDGET COMPARISON REVISION
March 1, 2024 - February 28, 2025**

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

362 BLENDED		Approved Budget w/Cola	Modification Changes	Revised Budget
6a	Personnel	346,382	(37,500)	308,882
6b	Fringe	96,292	-	96,292
6c	Travel	-	-	-
6d	Equip >5,000	-	-	-
6e	Equip <5,000	-	-	-
6e	Supplies	61,549	(3,450)	58,099
6f	Contracts	-	-	-
6g	Renovations	-	-	-
6h	Other	103,466	(6,580)	96,886
	Total Direct	607,689	(47,530)	560,159
6i	Indirect	55,299	(4,325)	50,974
	Total	662,988	(51,855)	611,133

Explanation of requested variance/changes:			Changes
6a	Net Decrease:	Decrease due to vacancies and increase in funding to CMIG from Amendment#1. Transfer savings Basic budget.	(37,500)
6b	No Change		-
6c	No Change		-
6d	No Change		-
6e	No Change		-
6e	Net Decrease:	Decrease from program supplies savings due to increase in funding to CMIG from Amendment#1. Transfer savings to Basic budget.	(3,450)
6f	No Change		-
6g	No Change		-
6h	Net Decrease:	Decrease from telephone and utilities/disposal savings due to increase in funding to CMIG from Amendment#1. Transfer savings to Basic budget.	(6,580)
6i	Net Decrease:	Decrease from transfer of funds from Blended to Basic programs.	(4,325)
Total			(51,855)

Approval Section	
Delegate Director:	Date:
Agency Executive Director:	Date:
Policy Committee Approval:	Date:
Board Approval:	Date:
Grantee Director:	Date:

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
BASIC BUDGET COMPARISON REVISION
March 1, 2024 - February 28, 2025**

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

321 BASIC		Approved Budget w/Cola	Modification Changes	Revised Budget
6a	Personnel	3,351,751	(63,000)	3,288,751
6b	Fringe	889,518	12,950	902,468
6c	Travel	-	12,141	12,141
6d	Equip >5,000	-	-	-
6e	Equip <5,000	-	-	-
6e	Supplies	224,037	83,879	307,916
6f	Contracts	-	-	-
6g	Renovations	-	-	-
6h	Other	704,478	1,560	706,038
	Total Direct	5,169,784	47,530	5,217,314
6i	Indirect	470,450	4,325	474,775
	Total	5,640,234	51,855	5,692,089

Explanation of requested variance/changes:

Changes

6a	Net Decrease:	Decrease due to vacancies. Transfer savings from 6a-Personnel to 6b-Fringe, 6c-Travel, 6c-Supplies and 6h-Other categories.	(63,000)
6b	Net Increase:	Increase due to increase in employer share of health insurance. Transfer savings from 6a-Personnel.	12,950
6c	Net Increase:	Increase due to staff travel costs to attend trainings not previously budgeted. Transfer in from 6a-Personnel.	12,141
6d	No Change		-
6e	No Change		-
6e	Net Increase:	Increase to purchase supplies like books, instructional, data and other supplies for the centers. Transfer in from 6a- Personnel and from Blended program funds.	83,879
6f	No Change		-
6g	No Change		-
6h	Net Increase:	Increase due to property and vehicle insurance costs. Transfer from 6a-Personnel.	1,560
6i	Net Increase:	Increase from the transfer in from Blended program funds.	4,325
Total			51,855

Approval Section	
Delegate Director:	Date:
Agency Executive Director:	Date:
Policy Committee Approval:	Date:
Board Approval:	Date:
Grantee Director:	Date:



Report to the Board of Directors

Agenda Item Number: D-12

Board of Directors Meeting for: April 10, 2025

Author: Marissa Estrada

DATE: April 2, 2025

TO: Board of Directors

FROM: Marissa Estrada, ERSEA Specialist

SUBJECT: Recruitment & Enrollment Selection Criteria 2025-2026

I. RECOMMENDATIONS

Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year.

II. SUMMARY

Staff is requesting approval of the Recruitment Procedure and the 2025-2026 Enrollment Selection Criteria. CAPMC's Selection Criteria has been aligned with SCOE – Central CA Migrant/Seasonal Head Start approved Selection Criteria.

III. DISCUSSION

- ✓ Staff changed the Selection Criteria to be aligned with the priorities provided and approved by SCOE-Central CA Migrant/Seasonal Head Start Policy Council.
- ✓ SCOE-CCMHS ERSEA Policy was revised to reflect new eligibility criteria. As stated in the new policy:
 1. At least **one family member** who is engaged during the program season, primarily in seasonal agricultural labor, will be required to determine eligibility.
 2. Federal Poverty Guidelines are no longer taken into consideration when determining income eligibility, however income is considered when determining selection criteria points. After prioritization on the electronic database has taken place and waiting list has been established, all available openings will be filled.
- ✓ Families wishing to participate in the Madera Migrant/Seasonal Head Start Program will be selected based on the Selection Criteria provided by Central California Migrant/Seasonal Head Start and approved by the Madera MHS Policy Committee.
- ✓ Points will be assigned to applicants based on the specific eligibility criteria which were developed utilizing the Head Start eligibility standards to assure children with the greatest need receive services.
- ✓ Recruitment process will continue to focus on enrolling children with disabilities in order to comply with the 10% mandate.

- ✓ The recruitment procedure/plan will include the participation of all CAPMC employees. Head Start staff will actively recruit throughout the program year developing a plan to participate in community events/functions.
 - ✓ If any policy/procedure updates are made by the Office of Head Start, changes will be made accordingly and brought to the Policy Committee for approval.
- The Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year was approved at the Executive Policy Committee meeting on February 18, 2025.

IV. FINANCING: None

POLICY

2025 - 2026 Central California Migrant Head Start Eligibility, Recruitment, Selection, Enrollment, and Attendance Policy

Area: Program Operations

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

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

Purpose:

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

Policy:

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

Policy Guideline:

ELIGIBILITY

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

A. Age

1. Migrant Seasonal Head Start enrollees will be under the age of compulsory school attendance. Children who have already attended Kindergarten are not eligible for enrollment.
2. Migrant Seasonal Early Head Start enrollees must be under the age of 3 or a pregnant woman to qualify.
3. Program staff must verify the child's age.
4. For pregnant women, staff must verify pregnancy.

B. Eligibility Criteria

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

1. **A migrant family means**, for the purpose of Head Start eligibility, a family with children under the age of compulsory school age who are engaged in agriculture labor and who changed their residence by moving from one geographic location to another either intrastate or interstate within the preceding 2- year period for the purpose of engaging in agricultural work. and one family member's earned income comes primarily from Agriculture work.
2. **A seasonal family means**, for the purpose of Head Start eligibility, at least one family member who is engaged during the program season primarily in seasonal agricultural labor. In addition, seasonal families have not changed their residence to another geographic location in the preceding 2-year period and one family member's earned income comes primarily from Agriculture work.
3. **Agricultural work means**, for the purpose of eligibility, all service performed:
 - a. on a farm or ranch, in the employment of any person, in connection with cultivating the soil, or in connection with the production or processing of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife.
 - b. in the employment of the operator of a farm or ranch, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment including irrigation, or in salvaging timber(forestry) or clearing land of brush and other debris left by a hurricane or similar environment event.
 - c. in the employment of the operator of a farm or ranch in handling, planting, drying, packing, packaging, processing, freezing, canning, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured, or unprocessed state, any agricultural or horticultural commodity.
 - d. The definition of agricultural work shall be deemed to be applicable with respect to service performed in connection with any agricultural, horticultural, viticulture, or apiculture commodity or steps thereof prior to its delivery to a terminal market for distribution for consumption; or on a farm or ranch operated for profit as long as such service is in the course of the employer's trade or business or is domestic service in a private home of the employer. As used in this subsection, the term "farm" includes stock, the raising, feeding and management of livestock, dairy, poultry, fishing, mollusks, and insects, including but not limited to herding, housing, hatching, milking, shearing, handling eggs, and extracting honey; fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, wineries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

4. **Intent to Work in Agriculture means**, for the purpose of eligibility, that staff has determined at the time of application that less than fifty percent (50%) of the family earned income was from agricultural work and that their move was in search of agricultural work. These families may complete a “Declaration of Intent to Work in Agriculture” form. Declarations of Intent do not satisfy the “presently working” selection criteria unless the family is presently working. Staff will follow-up with the progress of obtaining employment in agriculture according to the timelines stipulated within the approved procedures for Declarations of Intent (EL 23).
5. **Income means gross income and only include wages, business income, unemployment compensation, pension or annuity payments, gifts that exceed the threshold for taxable income, and military income(excluding special pay for a member subject to hostile fire or imminent danger under 37 U.S.C. 310 or any basic allowance for housing under 37 U.S.C. 169 or any related provision of law). Gross income only includes sources of income provided in this definition; it does not include refundable tax credits nor any forms of public assistance, child or spousal support payment.**
6. **A pregnant woman or child** is eligible if one of the above criteria is met and;
 - a. The family is eligible for or, in the absence of childcare, would be eligible for public assistance; including TANF child-only payments; or
 - b. The child is homeless as defined by the McKinney Vento Assistance Act (42 U.S.C. 11434 (a) (2) sect.725(2); or
 - c. The child is in foster care.
 - d. The family is receiving Public Assistance (TANF or SNAP/Cal Fresh)
 - e. The child or someone in the family size is receiving SSI
7. Program staff must verify eligibility based on income with the use of W-2’s, tax forms, pay stubs or other proof of income to determine the family income for the relevant 12-month time period.
8. To verify whether a family is homeless, a program may accept a written statement from a homeless services provider, school personnel, or other service agency attesting that the child is homeless or any other documentation that indicates homelessness, including documentation from a public or private agency, a declaration, information gathered on enrollment or application forms, or notes from an interview with staff to establish the child is homeless; or any other document that establishes homelessness.
9. To verify whether a child is in foster care, program staff must accept either a court order or other legal or government-issued document, a written statement from a government child welfare official that demonstrates the child is in foster care, or proof of a foster care payment
10. A program must establish written policies and procedures that describe all actions taken against staff who intentionally violate federal and program eligibility determination regulations and who enroll pregnant women and children that are not eligible to receive Migrant Seasonal Head Start Programs.

RECRUITMENT

In all recruitment efforts, adequate program descriptions will be made available, including general program content, general location of centers or family childcare homes, service areas, dates, times and places of registration, ages of children accepted, facility license number and contacts for additional information. Programs must include specific efforts to actively locate and

recruit children with disabilities and other vulnerable children, including homeless children and children in foster care. If the program does not provide transportation services, information about public transit available to families must be in recruitment announcements. The announcements distributed during the preliminary recruitment phase will contain sufficient information to enable families to apply at any time during the program year. Each agency will complete a recruitment plan annually.

A. Recruitment Activities

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

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

B. Applications

1. Applications will be accepted on an ongoing basis.
2. A COPA Child Application will be completed with parent/legal guardian.
3. All data regarding income, date of birth, immunization status, migratory move, and any special circumstances will be verified by Head Start staff completing the application and designated management staff.
4. Disabilities must be verified by a current IEP/IFSP document.
5. During the application process, parents will be informed of their eligibility status and

their child's name will be placed on the electronic waiting list. Parents will be provided information about other childcare programs in the area if they do not meet the Migrant Head Start eligibility requirements. All completed applications will be inputted into the electronic database.

6. Programs that provide services through Head Start and state will verify income, family size, and need as required by the applicable funding sources. For pregnant women applications, the unborn child is included in the family size.
7. For re-enrollee children who are under three years of age, the family income will not need to be reverified until the child turns three years old. For re-enrollee children who are three years old and older, income will not need to be reverified until the third year of services. If children turn three during the season, they will not need to recertify until the following season.
8. For re-enrollees, staff will verify that at least one family member has worked in Agriculture yearly for eligibility purposes only. Programs do not need to recalculate income as a current check stub or other document showing the family member has worked in Agriculture will suffice. Documentation is not required to be kept in the file as staff will use the COPA Child Checklist to document this verification.

SELECTION

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

A. Criteria

1. Migrant family
2. Re-enrollee (prior to enrollment in any SCOE EHS/RHS or CCMHS program) who meets the criteria for age and status as a migrant or seasonal farm worker family.
3. Homeless/Foster (automatically eligible)
4. Employee child who is eligible for MSHS program
5. Public Assistance to include SNAP, TANF, and SSI
6. Transition between MSHS program (without a break in service in any Delegate Agency/Grantee Operated MSHS program within the same program year)
7. Current IEP/IFSP (this could apply for a pregnant woman with an IEP)
8. Child Protective Services /Court Referral
9. At Risk of Abuse/Neglect / Exploitation /or Domestic Violence (written referral dated within 6 months from legal, medical, social service agency or shelter with required elements)
10. Teen Parent (compulsory school age)
11. Non-parental guardianship
12. High Risk Pregnancy diagnosed by doctor or Mental Health professional (for enrollment of pregnant woman only)
13. Transition between agency's state funded Child Development Program and MSHS program (without a break in service in any MSHS program of SCOE or its contracted agencies within the same program year)
14. Prior IEP/IFSP

15. Single Parent Working in Ag
16. Both Parent(s) Working in Ag
17. One Parent Working in Ag
18. Single Parent Seeking Ag Work
19. Both Parents Seeking Ag Work
20. One Parent Seeking Ag Work
21. Seasonal
22. 1-2 moves last 24 months
23. 1-2 moves last 12 months
24. 3-4 moves last 24 months
25. 3-4 moves last 12 months
26. 5-6 moves last 12 months
27. 5-6 moves last 24 months
28. 7-8 moves last 12 months
29. 7-8 moves last 24 months
30. 9 or more moves last 12 months
31. 9 or more moves last 24 months
32. Sibling of enrolled child

B. Waiting Lists

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

C. Selecting Children for Enrollment

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

1. All Migrant Families will be selected first.
2. All eligible re-enrollees will be selected after all Migrant families are selected.
3. Foster and homeless families will automatically be selected after all eligible Migrant Families and re- enrollees.
 - If you have two children with the same points, income, application date and homeless status, the child who does not have a regular living environment will be selected first. (Child living in car, hotel, shelter etc. will be selected before a child sharing housing for economic reasons)

4. Vacancies for children under the age of three will be filled based on enrollment priorities and age group/pregnant women vacancies available. For the purpose of determining the number of individuals enrolled, the pregnant woman is counted as the one who is enrolled. Once the child is born (at 6 weeks of age), it is the child who is enrolled.
5. In the event that one pregnant woman has the same prioritization points and income, the vacancy will go to the woman whose estimated due date and recovery period coincide the most with an opening in a center-based program.
6. At least 10 percent (10%) of the total actual enrollment by each Delegate Agency/Recipient Op will be children with documented disabilities. Agencies may select an over income child with an IEP/IFSP prior to a child with higher priority points if the agency is not serving more than 10% over income of their total actual enrollment. When placing children with documented disabilities, the composition of the classroom and individual child needs will be considered to ensure appropriate placement and least restrictive environment. The child's eligibility points and income level will also be considered in order to ensure that children with the highest needs are given priority.
7. Programs that are blended/collaborated with State funds must select a child who is Child Protective Services/At Risk prior to selecting any other child. (Child Protective Services/At Risk child is defined as a child that has been identified at risk of abuse, neglect, or exploitation or who are receiving child protective services in accordance with the California Code of Regulations, Title 5, Section 18092)

ENROLLMENT

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

A. Guidance

1. All families of the children selected will be notified by phone. Families will be contacted by mail or home visit if they are unable to be reached by telephone. If the family cannot be contacted within three days, the family of the next child on the waiting list will be contacted. All contact attempts will be documented in Child Case notes and on waitlist documentation. Children's names remain on the waiting list unless family requests removal.
2. Families will be notified by phone or letter of the date, time and location of the parent orientation.
3. A program must fill all vacancies as soon as possible.
4. For children age three and older, income will be reverified every two years to verify that their income is under Federal Poverty Guidelines. For Pregnant women and children under age three, their income will not be reverified until the child's third Birthday. If the child turns three during the season, their eligibility will be updated the following season. Staff will verify that one family member has worked in Agriculture yearly for eligibility purposes only.
5. Prior to the beginning of the program year, the Disabilities Supervisor/designee will collaborate with the agency's management staff in order to appropriately plan for children with special needs as needed.

6. Prior to the beginning of the program year and as needed, health staff will collaborate with staff and families to appropriately plan for children with incidental medical needs.
7. If a program determines from their Community Assessment there are families experiencing homelessness or children in foster care that would benefit from services, they may reserve up to 3% of their funded slots for 30 days for this population. If these slots are not filled in the 30 days, they are considered vacant slots and must be filled in 30 days.
8. Programs may allow children enrolled with the criteria of homeless or foster to attend without immunizations or other records for up to 30 days. Program staff must work with families to obtain the required documents. Efforts must be made to maintain a child's enrollment regardless of whether the family or child moves to a different service area or transition the child to a program in a different service area.
9. Application information must be verified that it is updated each program year to reflect current address, phone number, and verification of Agriculture work.
10. Families enrolled in to collaborated enrollment vacancies may be assessed a family fee, as applicable, based on the California Department of Education, Early Education and Support Division regulations. Collaborations between Migrant/Seasonal Head Start and California's Migrant Child Care allow for the following program and service enhancements: additional staff, lower ratios, more service days and hours, and comprehensive supports to children and families.
11. Families that are enrolled in collaborated programs that are 'at risk' or with child protective services may be exempt from paying a family fee if the referral specifies an exemption is necessary.
12. Families enrolled in collaborated programs that are receiving CAL Works (TANF) are exempt from paying family fees.
13. Families that are enrolled in collaborated programs that are experiencing a temporary hardship due to unexpected events or unforeseen changes that has resulted in temporary inability to pay their state program family fee may request Head Start to pay their family fee as a payer of last resort.
14. Parent participation in any program activity is voluntary, including consent for data sharing, and is not required as a condition of the child's enrollment.

ATTENDANCE

A. Improving Child Attendance

1. Information will be shared with families at the beginning of the program year and throughout the year regarding the benefits of regular attendance.
2. Any time a child is unexpectedly absent without notification from the parent/guardian, a designated staff member must attempt to contact the family by phone within one hour of the child's expected start time to ensure the child's well-being.
3. Within the first 60 days of program operation, and on an ongoing basis thereafter, child attendance must be tracked to identify children with patterns of absences that put them at risk of missing 10% of program days per year

4. Staff will work with families through home visits or direct contact to identify barriers and develop strategies to improve attendance. When developing strategies to improve attendance, review data to identify if attendance concerns are due to excused (illness or injury of child or parent, death in family, family emergency, medical appointments, or court ordered visitation) or unexcused (home with family members, slept late, weather, or no notification from parent) absences.
5. When a child ceases to attend and efforts have been made with the family to resume attendance, and the child's attendance does not resume, the slot is considered vacant.
6. Programs must support the attendance of families experiencing homelessness by utilizing community resources for transportation to and from the program and to meet other needs of the family.
7. Each agency will have a procedure in place to ensure there is a system for tracking and following up with children and families.

B. Absence Reporting

1. Excused Absence
 - a. No Transportation
 - b. Child or Parent Illness
 - c. Weather
 - d. Medical Treatment
 - e. Death in Family
 - f. Other Extenuating Circumstances (ex. Plumbing issues at home, car accident, etc.)
 - g. Court Appointment
 - h. Court Ordered Visitation
2. Unexcused Absence
 - a. Child home with older siblings
 - b. Child/Parent got up late
 - c. Absence not reported or recorded on the Sign In/Out sheet
 - d. State Best Interest days (for non-blended children only)
 - e. Visiting or vacation time with families, relatives, or friends (not court ordered)
 - f. Religious observances, holidays or ceremonies
 - g. Personal or family business
 - h. Family moving
 - i. Child attending a party
 - j. Family emergency (out of county travel)

C. Improving Agency Attendance

1. If an agency falls below 85% average daily attendance for any month, they must complete and submit an Enrollment/Attendance Work Plan (ERSEA-16).
2. Agency will utilize data to identify the challenges/barriers that affected attendance for the month. This data will be used to develop strategies to support families to improve child attendance.

D. Termination of Service

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

MSHS/MEHS PC Approval Date: 10/26/2024

MHS GB Approval Date: 10/31/24



Report to the Board of Directors

Agenda Item Number: D-13

Board of Directors Meeting for: April 10, 2025

Author: Maritza Gomez-Zaragoza

DATE: April 2, 2025

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Authorize the Submission of the Fresno Migrant Seasonal Head Start Refunding application for the 2025-2026 Program Year to Community Action Partnership of San Luis Obispo.

I. RECOMMENDATION:

Review and consider approving the submission of CAPMC Fresno Migrant Seasonal Head Starts Basic Grant application. (September 1, 2025 - August 31, 2026).

II. SUMMARY:

There are four sections within this overall action that the Policy Committee will need to review, discuss, and approve/disapprove the recommendations set forth. Staff will review each item in detail. The items are presented in chronological order to complete our application process.

III. DISCUSSION:

A. Step One: Approve the Basic Budget including indirect cost for the grant year ending August 31, 2026. See Attachments for the respective budgets.

CAPMC received notification from CAPSLO for the annual refunding application. The total budget amount of \$6,648,691. The funds were allocated as follows:

1. \$6,566,001 for Operating Cost
2. \$82,690 for Training and Technical Assistance
3. Non-Federal Share budget of \$1,662,173 for In-Kind to be generated by the program.

B. Staff have developed a preliminary budget based on the following items:

1. Review 2023-2024 & 2024- 2025 Program Expenditures – YTD
2. Review 2023-2024 Program Operations – number of centers, days and hours of operation, and enrollment reports.
3. Review of new Workers' Compensation Rates.
4. Review cost of Health Insurance coverage.
5. Review all Health/Safety Monitoring Reports for all centers

6. Review rent cost for each site and central office.
7. Review staffing patterns for all sites and central office.

B. **Step Two:** Approve the Administrative Budget and the components of the indirect cost pool for the grant application for the year ending August 31, 2026.

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

Support for Recommendation:

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

The Policy Committee and Board of Directors must approve the components of the indirect cost pool. The agency has an approved rate of 9.1% indirect cost in place for the year ending June 30, 2026. This indirect cost rate proposal is submitted on an annual basis to the Office of Head Start, Division of Cost Allocation and must be approved by the Office of Head Start Region IX Division.

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

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

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

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

Financial Impact

No major impact; the Administrative Budget is a component of the Basic and T&TA budgets.

Step Three: Review and approve the Fresno Migrant Seasonal Head Start Training & Technical Assistance Budget. Head Start receives funds to provide ongoing technical assistance to staff and Policy Committee. The training plan was developed using the process below:

- Program Data: Results from the Self-Assessment, Community Assessment, ongoing monitoring report, outcomes and PIR data were reviewed to identify emerging trends and training needs. Part of the T&TA funds will be used to support a new position within the Head Start department – Mentor/Coach to assist in providing individualized mentoring to staff. In addition, training will be provided to the Policy Committee regarding shared governance, the Brown Act, and Ethics.

Step Four: Review and approve the Fresno Migrant Seasonal Head Start In-Kind Budget. A budget has been developed with estimates on how the non-federal share will be met by volunteer hours, donated supplies, and donated space.

- The Policy Committee will review & consider approving the submission of CAPMC Fresno Migrant Seasonal Head Starts Basic Grant application on April 9, 2025.

IV. FINANCIAL IMPACT: Significant

Migrant Head Start Basic Budget:	\$6,566,001
Migrant Head Start T&TA:	\$ 82,690
Administrative Budget	\$ 708,150
 Total In-Kind Budget:	 \$1,662,173

CAPMC - FRESNO MIGRANT/SEASONAL HEAD START

Fresno Basic Days of Operation (WINTER)

2025-26

3/24/25 2:25 PM

Sep-25

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

Mth	22	Exp	20
Child Days			20
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Op Days			0
	<u>22</u>		<u>22</u>

Oct-25

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

Mth	23	Exp	20
Child Days			21
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Op Days			0
	<u>23</u>		<u>23</u>

Nov-25

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

Mth	20	Exp	20
Child Days			15
Trans Days			0
Staff w/o Children			2
Holidays			3
Winter/Spring Break			0
Non-Op Days			0
	<u>20</u>		<u>20</u>

Dec-25

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

Mth	23	Exp	20
Child Days			15
Trans Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			7
Non-Op Days			0
	<u>23</u>		<u>23</u>

Jan-26

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

Mth	22	Exp	30
Child Days			18
Trans Days			0
Staff w/o Children			1
Holidays			2
Winter/Spring Break			1
Non-Op Days			0
	<u>22</u>		<u>22</u>

Feb-26

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

Mth	20	Exp	20
Child Days			8
Trans Days			0
Staff w/o Children			2
Holidays			0
Winter/Spring Break			0
Non-Op Days			10
	<u>20</u>		<u>20</u>

Mar-26

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

Mth	22	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			22
	<u>22</u>		<u>22</u>

Apr-26

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

Mth	22	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			22
	<u>22</u>		<u>22</u>

May-26

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

Mth	21	Exp	25
Child Days			4
Trans Days			0
Staff w/o Children			5
Holidays			1
Winter/Spring Break			0
Non-Op Days			11
	<u>21</u>		<u>21</u>

Jun-26

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

Mth	22	Exp	15
Child Days			20
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>22</u>		<u>22</u>

Jul-26

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

Mth	23	Exp	20
Child Days			21
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>23</u>		<u>23</u>

Aug-26

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

Mth	21	Exp	31
Child Days			19
Trans Days			0
Staff w/o Children			2
Holidays			0
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>21</u>		<u>21</u>

Advocates & CD's Return
 Staff Return - Pre-Service

	Sum
Child Days	161
Staff w/o Children	16
Holidays	11
Winter/Spring Break	8
Non-Op Days	65

CAPMC - FRESNO MIGRANT/SEASONAL HEAD START

Fresno Basic Days of Operation (BASIC)

2025-26

3/24/25 2:25 PM

Sep-25

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

Mth	22	Exp	20
Child Days			20
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Op Days			0
	<u>22</u>		<u>22</u>

Oct-25

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

Mth	23	Exp	20
Child Days			21
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Op Days			0
	<u>23</u>		<u>23</u>

Nov-25

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

Mth	20	Exp	20
Child Days			11
Trans Days			0
Staff w/o Children			3
Holidays			1
Winter/Spring Break			0
Non-Op Days			5
	<u>20</u>		<u>20</u>

Dec-25

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

Mth	23	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			23
	<u>23</u>		<u>23</u>

Jan-26

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

Mth	22	Exp	30
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			22
	<u>22</u>		<u>22</u>

Feb-26

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

Mth	20	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			20
	<u>20</u>		<u>20</u>

Mar-26

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

Mth	22	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			22
	<u>22</u>		<u>22</u>

Apr-26

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

Mth	22	Exp	20
Child Days			0
Trans Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Op Days			22
	<u>22</u>		<u>22</u>

May-26

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

Mth	21	Exp	25
Child Days			4
Trans Days			0
Staff w/o Children			5
Holidays			1
Winter/Spring Break			0
Non-Op Days			11
	<u>21</u>		<u>21</u>

Jun-26

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

Mth	22	Exp	15
Child Days			20
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>22</u>		<u>22</u>

Jul-26

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

Mth	23	Exp	20
Child Days			21
Trans Days			0
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>23</u>		<u>23</u>

Aug-26

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

Mth	21	Exp	31
Child Days			19
Trans Days			0
Staff w/o Children			2
Holidays			0
Winter/Spring Break			0
Saturdays			0
Non-Op Days			0
	<u>21</u>		<u>21</u>

Advocates & CD's Return
 Staff Return - Pre-Service

	Sum	Winter	Var
Child Days	116	161	45
Staff w/o Children	14	16	2
Holidays	6	11	5
Winter/Spring Break	-	8	8
Non-Op Days	125	65	(60)
	-	-	-
	261	260	-

Community Action Partnership of Madera County
Fresno Head Start
Training and Technical Assistance
Budget 2025-26

6a.	SALARIES			\$0
6b.	FRINGE BENEFITS			\$0
	TOTAL SALARIES & FRINGE BENEFITS			\$0
	OPERATIONAL EXPENSES			
6c.	TRAVEL			\$ 28,192
	<u>1. CHSA Annual Education Conference</u>		\$9,160	
	Registration fee (\$650/day x 6 staff)	\$3,900		
	Lodging (250/night x 4 nights x 4 rooms, including parking)	\$4,000		
	Per diem (\$42/day x 5 days x 6 staff)	\$1,260		
	<u>2. CACFP Annual Conference</u>		\$1,650	
	Registration fees (\$550 x 3 staff)	\$1,650		
	<u>3. National Migrant & Seasonal Head Start</u>			
	Registration (\$650 x 6 staff)	\$3,900	\$8,660	
	Lodging (\$250/night x 4 nights x 3 room, including parkin	\$3,000		
	Per diem (\$42/day x 5 days x 6 staff)	\$1,260		
	Parking & Incidentals	\$500		
	<u>4. CLASS Leadership Summit</u>			
	Registration (\$500/ x 3 staff)	\$1,500	\$3,552	
	Lodging (\$250/night x3 nights x 2 room, including parking	\$ 1,500		
	Per diem (\$46/day x 4 days x 3 staff)	\$ 552		
	<u>5. CHSA - Health Institute</u>			
	Registration (\$600 x 3 staff)	\$1,800	\$5,170	
	Lodging (\$280/night x 4 nights x 2 room, including parkin	\$2,240		
	Per diem (\$42/day x 5 days x 3 staff)	\$630		
	Parking & Incidentals	\$500		
6d.	EQUIPMENT			\$0
6e.	SUPPLIES			\$6,089
	<u>1. Office/Program Supplies</u>		\$6,089	
	Resource materials for staff and parents training and meetings			
6f.	CONTRACTUAL			\$0
6g.	CONSTRUCTION			\$0
6h.	OTHER			\$41,512

Community Action Partnership of Madera County
Fresno Head Start
Training and Technical Assistance
Budget 2025-26

1. Consultants and Consultant Expenses

\$41,512

a. Policy Council Training with Agency Attorney	\$4,500
*Brown Act	
*By-Laws	
*Program Governance	
*Role & Responsibilities	
b. Area Manager, Coach, Teaching staff, 15 hour In-service	
Curriculum Implementation Training	\$3,500
Curriculum Implementation COP	\$3,600
Pyramid Model Modules for Infants/Toddlers	\$5,500
Dual Language Learners Training	\$1,500
PITC Social Emotional development	\$2,500
CLASS Training	\$1,200
c. Health & Safety Trainings	\$6,200
*CPR/First Aid	
*Emergency/Safety Procedures	
*Child Abuse & Neglect	
*Harrasment in the Workplace	
d. Food Handler and Food Manager Certification	\$412
*\$15/per person x 6 staff handlers	\$90
*\$161/person x 2 staff - Manager	\$322
e. Teach Stone - CLASS Certification	\$600
(\$150/Person x 4 Staff)	
f. Parent Café	\$4,300
3 Advocates/1 Management Staff @ \$950/ea + \$500 Materials	
g. Trauma Informed Care	\$1,200
h. Challenging Behaviors/Autism Spectrum Disorders	\$3,000
j. Staff Wellness Training	\$3,500

4. Printing and Publications - Training Materials

	TOTAL DIRECT CHARGES				\$ 75,793
6i.	INDIRECT COSTS	\$75,793	X	9.10%	\$6,897
	TOTAL PA 20 HEAD START T & TA BUDGET				<u>\$82,690</u>

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Payroll Budget
 2025-26

Title	DAYS OF OPERATION										Hrs Per Day	Benefit %	Total YTD Wages
	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	Winter/Sprg Brks	N/P All Staff	Total Work Days					
FRESNO HEAD START 023 - Firebaugh													
CENTER DIRECTOR II	20	116	0	14	6		105	156	8.00	100.0%			
ADVOCATE II	20	116	0	14	6		105	156	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER I		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER I		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		116	0	14	6		125	136	8.00	100.0%			
MAINTENANCE WORKER I		116	0	14	6		125	136	8.00	100.0%			
											\$	544,370.39	
FRESNO HEAD START 024 - Five Points													
CENTER DIRECTOR II	20	116	0	14	6		105	156	8.00	100.0%			
ADVOCATE II	20	116	0	14	6		105	156	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
TEACHER I		116	0	14	6		125	136	8.00	100.0%			
TEACHER I		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		116	0	14	6		125	136	8.00	100.0%			
JANITOR		116	0	14	6		125	136	8.00	100.0%			
											\$	372,306.26	
FRESNO HEAD START 026 - Mendota													
CENTER DIRECTOR II	20	116	0	14	6		105	156	8.00	100.0%			
ADVOCATE II	20	116	0	14	6		105	156	8.00	100.0%			
TEACHER I		116	0	14	6		125	136	8.00	100.0%			
TEACHER III		116	0	14	6		125	136	8.00	100.0%			
TEACHER II		116	0	14	6		125	136	8.00	100.0%			
ASSOCIATE TEACHER		116	0	14	6		125	136	8.00	100.0%			
INSTRUCTIONAL AIDE III		116	0	14	6		125	136	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		116	0	14	6		125	136	8.00	100.0%			
JANITOR		116	0	14	6		125	136	8.00	100.0%			
											\$	329,444.22	
FRESNO HEAD START 027 - Orange Cove (Winter)													
CENTER DIRECTOR II	20	161	0	16	11	8	45	208	8.00	100.0%			
ADVOCATE II	20	161	0	16	11	8	45	208	8.00	100.0%			
TEACHER III		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER III		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER I		161	0	16	11	8	65	188	8.00	100.0%			
ASSOCIATE TEACHER		161	0	16	11	8	65	188	8.00	100.0%			
ASSOCIATE TEACHER		161	0	16	11	8	65	188	8.00	100.0%			
INSTRUCTIONAL AIDE III		161	0	16	11	8	65	188	8.00	100.0%			
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		161	0	16	11	8	65	188	8.00	100.0%			
FOOD SERVICE/HEAD COOK (40+MEALS)		161	0	16	11	8	65	188	8.00	100.0%			
JANITOR		161	0	16	11	8	65	188	8.00	100.0%			
											\$	802,800.10	
FRESNO HEAD START 029 - Inez C Rodriguez													
CENTER DIRECTOR I	20	161	0	16	11	8	45	208	8.00	100.0%			
ADVOCATE III	20	161	0	16	11	8	45	208	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
TEACHER II		161	0	16	11	8	65	188	8.00	100.0%			
ASSOCIATE TEACHER		161	0	16	11	8	65	188	8.00	100.0%			
INSTRUCTIONAL AIDE III		161	0	16	11	8	65	188	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		161	0	16	11	8	65	188	8.00	100.0%			
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		161	0	16	11	8	65	188	8.00	100.0%			
FOOD SERVICE/HEAD COOK (40+MEALS)		161	0	16	11	8	65	188	8.00	100.0%			
JANITOR		161	0	16	11	8	65	188	8.00	100.0%			

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Payroll Budget
 2025-26

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	Winter/Sprg Brks	N/P All Staff	Total Work Days	Hrs Per Day	Benefit %	Total YTD Wages
											\$ 857,192.90
FRESNO HEAD START 030 - Selma											
CENTER DIRECTOR/TEACHER	20	116	0	14	6		105	156	8.00	100.0%	
ADVOCATE III	20	116	0	14	6		105	156	8.00	100.0%	
TEACHER II		116	0	14	6		125	136	8.00	100.0%	
TEACHER II		116	0	14	6		125	136	8.00	100.0%	
TEACHER II		116	0	14	6		125	136	8.00	100.0%	
ASSOCIATE TEACHER		116	0	14	6		125	136	8.00	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		116	0	14	6		125	136	8.00	100.0%	
FOOD SERVICE/COOK (40 MEALS OR LESS)		116	0	14	6		125	136	8.00	100.0%	
JANITOR		116	0	14	6		125	136	8.00	100.0%	
											\$ 293,954.45
Madera Office Support Staff											
HEAD START DEPUTY DIRECTOR - CHILD DEVELOPMENT SERVICES		248			13			261	2.24	28.0%	
HEAD START DEPUTY DIRECTOR - CHILD AND FAMILY SERVICES		248			13			261	1.92	24.0%	
AREA MANAGER		248			13			261	2.00	25.0%	
AREA MANAGER		248			13			261	6.72	84.0%	
ERSEA SERVICES CONTENT SPECIALIST		248			13			261	2.40	30.0%	
PARENT AND GOVERNANCE SPECIALIST		248			13			261	3.36	42.0%	
NUTRITION SERVICES CONTENT SPECIALIST		248			13			261	8.00	100.0%	
HEALTH SERVICES CONTENT SPECIALIST		248			13			261	2.72	34.0%	
HEALTH SERVICES TECHNICIAN		248			13			261	8.00	100.0%	
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPECIALIST		248			13			261	8.00	100.0%	
PROGRAM TECHNICIAN		248			13			261	2.64	33.0%	
PROGRAM TECHNICIAN		248			13			261	2.08	26.0%	
PROGRAM TECHNICIAN - HUMAN RESOURCES		248			13			261	2.64	33.0%	
DATA TECHNICIAN		248			13			261	8.00	100.0%	
FACILITIES SUPERVISOR		248			13			261	1.52	19.0%	
MAINTENANCE WORKER I		248			13			261	1.44	18.0%	
MAINTENANCE WORKER I		248			13			261	1.52	19.0%	
MAINTENANCE WORKER I		248			13			261	4.80	60.0%	
MAINTENANCE WORKER II		248			13			261	1.68	21.0%	
MAINTENANCE WORKER I		248			13			261	4.64	58.0%	
INFORMATION TECHNOLOGY HELP DESK TECHNICIAN		248			13			261	1.44	18.0%	
											679,914.48
Admin Staff											
HEAD START DIRECTOR		248			13			261	2.32	29.0%	
EXECUTIVE ADMINISTRATIVE AIDE		248			13			261	1.12	14.0%	
HUMAN RESOURCES ASSISTANT II		248			13			261	2.32	29.0%	
											\$ 70,162.26

6A Total Salaries	3,715,732.07
Accrued Vacation	218,492.27
Merit	15,920.44
	<u>\$ 3,950,144.78</u>

Taxes	
SUI	40,996.00
FICA	338,617.00
	<u>\$ 379,613.00</u>

Workers Comp	<u>\$ 129,336.25</u>
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6B Fringe Benefits	
Medical Insurance	232,634.79
DVL Insurance	34,392.99
Retirement Insurance Decline	67,400.00
Retirement Insurance 4%	273,064.46
Total Employee Benefits	<u>\$ 607,492.24</u>

GRAND TOTAL 5,066,586.27

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						BASIC	TOTAL
6a. SALARIES							
	Salaries	\$				3,731,653	\$ 3,950,145
	Accr Vac	\$				218,492	
6b. FRINGE BENEFITS							\$ 1,116,441
	Health Insurance					\$ 267,028	
	Worker's Comp (Various)	3.27%				\$ 129,336	
	Pension (4.0%)	6.91%				\$ 273,064	
	Pension Spending Credit \$200	1.71%				\$ 67,400	
	FICA (7.65%)	8.57%				\$ 338,617	
	SUTA (6.2%)	1.04%				\$ 40,996	
TOTAL SALARIES & FRINGE BENEFITS							\$ 5,066,586
6C Out of the Area Travel-Staff							
Staff Travel (Out of the Area)							
Per Diem Staff							
Total Travel (Out of the Area)							\$ -
6D Equipment (Excess \$5000.00/Unit)							
Total Equipment (Excess \$5000/Unit)							\$ -
6E Office Supplies							
	Office Supplies-Fresno Head Start Office	\$	650.00	x	12	Mths	\$ 7,800 \$ 20,000
	Office Supplies-Head Start Sites	\$	338.89	x	6	Mths	\$ 12,200
	Data Processing Supplies						\$ 95,000
	Office Supplies-Fresno Head Start Office		1,833	x	12	Mths	\$ 22,000
	Office Supplies-Head Start Sites		12,167	x	6.0	Mths	\$ 73,000
	Food Supplies						\$ 4,500
	Food Inventory Cost-Fresno Head Start Office	\$	83.00	x	12	Mths	\$ 1,000
	Food/Children -Food Experience -Head Start Sites	\$	583.33	x	6	Mths	\$ 3,500
	Kitchen Supplies- Head Start Sites	\$	500.00	x	6	Sites	\$ 3,000.00 \$ 3,000.00
	Program Supplies						
	Fresno Headstart Office	\$	1,728.50	x	12	Mths	\$ 20,742 \$ 105,742
	Program Supplies-Head Start Sites	\$	14,166.67	x	6	Mths	\$ 85,000
	Medical Supplies						
	Fresno Headstart Office	\$	250.00	x	12	Mths	\$ 3,000 \$ 10,000
	Medical/Dental Supplies-Head Start Sites	\$	1,400.00	x	5	Mths	\$ 7,000
	Instructional Supplies						
	Fresno Headstart Office Truma Literture and Supplies	\$	-	x	12	Mths	\$ - \$ 10,000
	Program Supplies-Head Start Sites	\$	1,666.67	x	6	Mths	\$ 10,000
	Custodial Supplies						
	Fresno Headstart Office	\$	416.67	x	12	Mths	\$ 5,000 \$ 36,000
	Custodial Supplies-Head Start Sites	\$	5,166.67	x	6	Mths	\$ 31,000
	Postage						
	Fresno Head Start Office	\$	58.33	x	12	Mths	\$ 700 \$ 700
Total Supplies							\$ 284,942
6F Contracts							
	Speech Therapist - Screenings	Children		Days		\$ Rate	
		250	Screened	15	x	\$ 60.00	\$ 15,000
Total Contracts							\$ 15,000
6G Renovation							
Total Renovation							\$ -
6H Other							
	Rentals and Leases						
	Fresno Headstart Office	\$	741.67	x	12	Mths	\$ 8,900.00 \$ 36,000
	Rentals -Head Start Sites	\$	2,258.33	x	12	Mths	\$ 27,100.00
	Equipment Repair and Maintenance						
	Fresno Headstart Office	\$	210.00	x	12	Mths	\$ 3,000.00 \$ 27,500
	Repairs & Maintenance -Head Start Sites	\$	2,041.67	x	12	Mths	\$ 24,500.00
	Printing and Advertising						
	Printing and Publications-Fresno Office	\$	833.33	x	9	Mths	\$ 5,000.00 \$ 5,000
	Communications						
	Fresno Headstart Office	\$	1,250.00	x	12	Mths	\$ 15,000.00 \$ 75,000
	Telephone Head Start Sites	\$	4,999.98	x	12	Mths	\$ 60,000.00
	Annual Rent						
	Fresno Headstart Office	\$	11,599.58	X	12	Mths	139,195.00 \$ 150,000
	Head Start Sites	\$	905.00	X	12	Mths	10,805.00
	UTILITIES						
	Fresno Headstart Office	\$	2,113.00	X	12	Mths	19,200.00 \$ 67,000
	Head Start Sites	\$	3,187.00	X	12	Mths	47,800.00

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Building Maintenance, Repair, and Occupancy

Head Start Sites R&M	\$ 1,650.00	X	12	Mths		\$ 45,000.00	\$ 88,080
Grounds Maintenance	1,833.32	X	12	Mths		\$ 22,000	
Pest Control-Centers	625.00	X	12	Mths		\$ 4,500	
Burglar & Fire Alarm	766.66	X	9	Mths		\$ 5,600	
Custodial Services	915.00	X	12	Mths		\$ 10,980	

Building and Child Liability

Property Insurance	2,199.00	X	12	Mths		\$ 25,000	\$ 27,000
Liability Insurance	41.67	X	12	Mths		\$ 500	
Student Activity Insurance	181.00	X	6	Mths		\$ 1,500	

Consultants

Psychological/Child Observation Services	4,166.68	X	6	Mths		\$ 25,000	\$ 29,500
Consultant Expenses	250.02	X	6	Mths		\$ 1,500	
Legal	\$ 750	X	4	Mths	3000	\$ 3,000	

Screening/Medical

Employee Screening/Medical & Drug Testing	10	Emp	x	\$ 150		\$ 3,000	\$ 3,000
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Vehicle Repair & Maintenance

Vehicle Gas & Oil	\$ 4.50	X	3,333	Gallons		\$ 15,000	\$ 70,000
Vehicle Insurance	\$ 2,916.67	X	12	Mths		\$ 35,000	
Vehicle Repair & Maintenance	\$ 1,666.67	X	12	Mths		\$ 20,000	

Travel and Per Diem

Staff Travel Local	2,000.01	X	6	Mths		\$ 12,000	\$ 12,000
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Staff Training

Staff Training	250.00	Employees	12		\$ 3,000.00	\$ 3,000	\$ 13,000
Education Reimbursement		Students	x			\$ 10,000	

Other

Uniforms Purchase or Rental	\$ 150.00	X	1	Emp		\$ 150	
Property Taxes	\$ 5,000.00	X	1	Mths		\$ 5,000.00	
Fees and Licenses	\$ 4,466.67	X	2.6	Mths		\$ 25,000.00	
Fingerprints	\$ 50.00	X	10	Emp		\$ 500.00	
Employee Health and Safety, CAPMC 60th	\$ 175.00	X	77	Emp		\$ 13,475	
Parent Activity	\$ 25.71	X	5	Mths		\$ 900	
Parent Mileage	\$ 83.34	X	6	Mths		\$ 500.00	
PC Allowance	106.67	Mbrs x 12Mtg	x	5		\$ 3,200	

Total Other

▼ **\$ 651,805**

6I Total Operational Cost

15.8% \$ 951,747

Total Payroll Cost

84.2% \$ 5,066,586

Total Costs

\$ 6,018,333

6J Total Indirect Costs

Approved Indirect Rate 9.10%

8.34% \$ 547,668

TOTAL BUDGET

Contract \$ 6,566,001

Children 469
Cost per Child \$ 14,000

6a.	SALARIES								0	\$0	BASIC
6b.	FRINGE BENEFITS								0	\$0	
6c.	TRAVEL (OUT OF AREA)								0	\$0	
6d.	EQUIPMENT								0	\$0	
6e.	SUPPLIES									\$413	
										\$ 413.00	
	1 Donated Materials	30.00	x	7	Sites			\$	210.00		
	2 Donated Supplies	33.83	x	6	Months			\$	203.00		
6f.	CONTRACTUAL										\$0
6g.	CONSTRUCTION										\$0
6h.	OTHER										\$1,661,760
	<u>Rents</u>	Appraised		Annual Rent Paid					Inkind Value	\$217,266	
	23 Firebaugh	35,184.00		6,000.00					29,184.00		
	24 Five Points	37,776.00		-					37,776.00		
	26 Mendota	17,136.00		4,800.00					12,336.00		
	27 Orange Cove	29,195.00		2.00					29,193.00		
	28 Parlier	49,764.00		-					49,764.00		
	29 Inez Rodriguez	30,408.00		2.00					30,406.00		
	30 Selma	28,608.00		1.00					28,607.00		
		<u>228,071.00</u>		<u>10,805.00</u>							
	4 <u>Volunteers</u>									\$1,444,494	
	PC Board	9 Members	0.50	Hrs	10	Mtgs	\$64.32	Hr	\$2,894		
	23 Firebaugh	30 Parents	48.25	Hrs	6	Mths	\$27.26	Hr	\$236,753		
	24 Five Points	24 Parents	48.25	Hrs	6	Mths	\$27.26	Hr	\$189,402		
	26 Mendota	20 Parents	48.25	Hrs	6	Mths	\$27.26	Hr	\$157,835		
	27 Orange Cove	24 Parents	48.25	Hrs	8	Mths	\$27.26	Hr	\$252,537		
	29 Inez Rodriguez	35 Parents	48.25	Hrs	8	Mths	\$27.26	Hr	\$368,283		
	30 Selma	30 Parents	48.25	Hrs	6	Mths	\$27.26	Hr	\$236,753		
		172									
6i.	TOTAL DIRECT EXPENSES										\$1,662,173
TOTAL NON-FEDERAL SHARE BUDGET											\$1,662,173

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT HEAD START
ADMINISTRATIVE BUDGET
September 1, 2025 - August 31, 2026**

		Hrs./ Day	# Days	% Time		BASIC FEDERAL SHARE
6A PERSONNEL						
	GOMEZ - ZARAGOZA, MARITZA	2.32	261	29%	\$	42,678.26
	RODRIGUEZ, JISSEL	1.12	261	14%	\$	8,178.40
	ENRIQUEZ, JOCELYN	2.32	261	29%	\$	19,305.60
	TOTAL SALARIES					70,162
6B FRINGE BENEFITS						
	Health/Dental/Vision/Life Insurance				\$	6,822.83
	Workers' Compensation				\$	2,295.79
	PENSION				\$	4,850.11
	FICA				\$	6,015.00
	SUI				\$	335.00
	TOTAL FRINGE BENEFITS					20,318.73
	TOTAL PERSONNEL COSTS				\$	90,480.73
6C TRAVEL (OUT OF AREA)						
	1. CHSA Annual Education Conference	\$ 9,160	x	100%	\$	9,160.00
	2. CACFP Annual Conference	\$ 1,650	x	100%	\$	1,650.00
	3. National Migrant & Seasonal Head Start	\$ 8,660	x	100%	\$	8,660.00
	4. CLASS Leadership Summit	\$ 3,552	x	100%	\$	3,552.00
	5. CHSA - Health Institute	\$ 5,170	x	100%	\$	5,170.00
	TOTAL TRAVEL (OUT OF AREA)				\$	28,192
6D EQUIPMENT (EXCESS \$5,000/UNIT)						
	TOTAL EQUIPMENT (EXCESS \$5,000/UNIT)	\$ -			\$	-
6E SUPPLIES						
	Office Supplies	7,800	per yr.	x	14.0%	1,092
	Custodial Supplies	5,000	per yr.	x	5%	250
	Postage	700	per yr.	x	100%	700
	TOTAL SUPPLY COST				\$	2,042
6F CONTRACTS						-
6G RENOVATION						-
6H OTHER						
	Printing & Publication	5,000	YTD	x	35.0%	1,750
	Advertising & Promotion	-	YTD	x	35.0%	-
	Telephone	15,000	YTD	x	3.0%	450
	Rent	139,195	YTD	x	5.3%	7,377
	Utilities and Disposal	19,200	YTD	x	13.3%	2,554
	Pest Control	150	YTD	x	5.0%	8
	Burglar & Alarm	2,500	YTD	x	12.1%	303
	Property Insurance	3,500	YTD	x	5.0%	175
	Liability Insurance	500	YTD	x	10.0%	50
	Legal	3,000	YTD	x	100.0%	3,000
	Fees & Licenses	24,100	YTD	x	100.0%	24,100
	TOTAL OTHER				\$	39,767
6I TOTAL DIRECT COSTS					\$	160,482
6J INDIRECT COSTS				Indirect Rate (9.1%)	\$	547,668
TOTAL BUDGET					\$	708,150
ADMINISTRATIVE PERCENTAGE						8.52%

Administrative Rate Calculation	
Fresno Migrant	\$ 6,566,001
Fresno T&TA	\$ 82,690
Non-Federal	\$ 1,662,173
	\$ 8,310,864
MAX ADMIN % ALLOWED = 15%	\$ 1,246,630
ADMIN BUDGET TOTAL	\$ 708,150
DIVIDED BY TOTAL FUNDING	\$ 8,310,864
ADMIN %	8.52%



Report to the Board of Directors

Agenda Item Number: D-14

Board of Directors Meeting for: April 10, 2025

Author: Maritza Gomez-Zaragoza

DATE: March 25, 2025

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Fresno Migrant Seasonal Head Start 2025-2030 5-year Program Goals and Objectives

I. RECOMMENDATIONS

Review and consider approving the Fresno Migrant Seasonal Head Start 5-Year Grant Cycle's Goals and Objectives.

II. SUMMARY

After the completion and analysis of the community assessment, Head Start management staff developed the program's five-year goals and objectives for the 2025-2030 refunding cycle with parent and program staff input.

III. DISCUSSION

- The 2025-2030 Program Goals & Objectives were developed based on identified family, child, and program needs.
- Data from the Community Assessment, Parent Surveys, Parent Focus Groups, input from program staff, and Program Information Report were also consider when creating the program goals.
- Annual updates will be provided to the Policy Committee and Board of Directors on the progress in meeting the program goals. The update includes steps in reaching goals, possible obstacles and other alternative strategies implemented in order to ensure the program has a positive outcome for each goal.

- The Fresno Migrant Seasonal Head Start 2025-2030 5-year Program Goals and Objectives will be presented for review and approval on April 9, 2025.

IV. FINANCING:

Cost for any activity has been allocated in the program's operational budget.



Fresno Head Start 2025-2030 Goals & Objectives Action Plan

GOAL I EDUCATION

CAPMC Head Start Program will provide high-quality learning experiences for all children served, including dual language learners, those with disabilities/special needs, or social emotional needs.

Objective 1: The Program will complete ASQ-SE screenings on 90% of initially enrolled children to identify children needing support in the social-emotional domain.

Expected Outcomes(s): Families needing support for children with challenging behavior will be provided with mental health services, resources, and strategies to help children develop social-emotional skills.

Expected Challenge(s): Families' schedules and transportation hinder their commitment to accessing Mental Health Services.

Methods for Tracking Progress: Child Plus monitoring reports or checklist, Training Agenda and sign-in.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Children's files and Child Plus data system will be monitored to ensure children are being screened in a timely manner and concerns are addressed and proper referrals made.	Disabilities/Mental Health Specialist	September 2025 and on-going	<u>N/A</u>
Mental Health Consultant/Services will be available to consult with families seeking support in helping their child acquire needed social emotional skills.	Disabilities/Mental Health Specialist MH Consultant	October 2025 and on-going	\$5,000 - \$10,000 Funding has been allocated
Infant and Toddler staff will participate in the Infant and Toddler Teaching Pyramid Module training to support children's social emotional needs in the classroom. Preschool staff will implement the Ca. Preschool Teaching Pyramid module strategies to support children's with social emotional skills.	Disabilities/Mental Health Specialist Professional Dev. Coach	All staff will be training by Summer 2027	\$7,000.00

Families will be provided information on Bright Life – mental wellness resources via the monthly Parent Newsletter. Staff will be provided information on Bright Life and All 4 Youth- Mental Health resources and services in training.	Disabilities/Mental Health Specialist Deputy Director – Child & Family Services	October 2025 and quarterly thereafter.	N/A
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Objective 2: The program will ensure that at least 80% of the teaching staff has foundational CLASS knowledge and become more intentional and effective in their interactions with children.

Expected Outcomes(s): Teachers will clearly understand CLASS, improving the quality of teacher-child interactions and enhancing student learning outcomes.

Expected Challenge(s): Allocating adequate time for training and teachers' turnover.

Methods for Tracking Progress: Training agendas, sign-in sheets, evaluations, track goal accomplishments, and CLASS observation data to identify improvements and trends.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Help teachers to implement effective interactions by providing opportunities in learning groups to observe themselves and others in action and see the impact of their interactions with children.	Professional Development Coach	September 2026 Ongoing	N/A
Build CLASS knowledge by providing professional development resources and completing informal classroom observations.	Professional Development Coach	September 2026 Ongoing	\$ 3,000 Funding allocated on T/TA Plan
Analyze and interpret classroom-level data, identify strengths and areas for growth, and set goals with educators to improve practices.	Area Managers Deputy Director	January 2026 Ongoing	N/A

Analyze and interpret program data by identifying strengths and recognizing areas for growth.	Area Managers Deputy Director	June 2025 Ongoing	\$ 7,000
Identify professional development needs and create time and space for educators to participate in evidence-based professional development on educator-child interactions.	Area Managers Deputy Director	August 2025 Ongoing	TBD

Objective 3: The program will ensure teachers acquire knowledge to implement the Creative Curriculum for Infants, Toddlers, and Preschoolers.

Expected Outcomes(s): Teachers will gain a clear understanding of the Creative Curriculum and be able to implement it in the classroom.

Expected Challenge(s): Allocating adequate time for training and teachers' turnover.

Methods for Tracking Progress: Training agendas, sign-in sheets, evaluations, coaching, and monitoring visits.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Provide professional development for teachers on the implementation of the Creative Curriculum.	Area Manager Deputy Director	October 2025 Ongoing	\$ 7,000
Build Creative Curriculum knowledge by providing professional development resources and completing informal classroom observations.	Professional Development Coach Area Manager Deputy Director	October 2025 Ongoing	TBD
Analyze and interpret program data by identifying strengths and recognizing areas for growth.	Area Managers Deputy Director	October 2025 Ongoing	TBD

GOAL II HEALTH & NUTRITION

The Program will provide nutrition education opportunities for healthy living for families through resources and workshops to address parent's concern with rising food cost.

Objective 1: 25% of parents/families will attend an educational workshop targeting meal planning, shopping, and budgeting.

Expected Outcomes(s): Parents and families will gain knowledge and skills to plan meals more efficiently, make healthier food choices, and manage their food budgets better.

Expected Challenge(s): Many parents/families may have scheduling conflicts, limiting their ability to attend workshops.

Methods for Tracking Progress: Create a Pre and Post Surveys to collect feedback from participants before and after the workshop to assess knowledge gain and changes in behavior.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify providers/presenters that can provide information workshops to parents/families related to meal planning, healthy meals, budget friendly meals, etc.	Nutrition Specialist Deputy Director -Child & Family Services	Sept./Oct. 2025	N/A
Provide training to Family Advocates on any new resources to support families seeking information or creating a goal related to meal planning. Data will be entered/collected in the ChildPlus data system.	Nutrition Specialist Family Advocates	October 2025 and On-going	NA
Each year 85% of the families will report being satisfied with nutrition in the end of year satisfaction survey.	Nutrition Specialist and Deputy Director -Child & Family Services	End of each program year	NA

The Resource Tool will be updated yearly with 3 new community resources. Resources and/or referrals given to families will be collected via Child Plus under the events.	Nutrition Specialist Family Advocates	September 2025 and On-going	NA
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Objective 2: Incorporate healthy recipes and tips on meal planning, shopping and budgeting in the newsletter.

Expected Outcomes(s): By providing healthy meal ideas and budgeting tips, families will be encouraged to make healthier and more cost-effective food choices.

Expected Challenge(s): Ensuring that the newsletter reaches its intended audience and that it's regularly opened and read might be a challenge, particularly if families have busy schedules or are unable to read.

Methods for Tracking Progress: Monitor the number of recipients who receive the newsletter each time it's sent out to assess initial interest and engagement.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research and include topics related to healthy recipes or budget friendly shopping tips in at least four newsletter issues.	Nutrition Specialist	Four Issues Each Season	NA
Research and either download or purchase healthy recipe books for the families each year as budget allows.	Nutrition Specialist	On-going	\$4,000.00
Reach out to community partners that can provide training/workshops on healthy and budget friendly meals to parents during parent meetings.	Nutrition Specialist	October 2025 and On-gong	N/A
Data on family outcomes will indicate a 2% increase under Family Well Being outcome, indicator 4-Food and Nutrition.	Nutrition Specialist	End of Season	NA

Goal III HEALTH & NUTRITION**The program will promote oral health for children and families.****Objective 1: 25% of families will receive oral health education through a community partner.**

Expected Outcomes(s): The families will have an increased knowledge and understanding of children's oral health.

Expected Challenge(s): Agencies not able to present at rural centers, low parent engagement/attendance at parent meetings.

Methods for Tracking Progress: Parent meeting agendas, sign-in, and meeting minutes.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Reach out to the community partners to develop a plan for presentations at the centers.	Health Specialist	September 2025 and on-going	NA
The contact information for community partner will be provided to the Advocates.	Health Specialist	September 2025 and on-going	NA
Presentations will be scheduled for 100% of sites.	Advocates Health Specialist	September 2025 - December 2025 and on-going	NA
A 20% increase of parent knowledge on oral health will be obtained. A survey will be conducted at the end of the presentation	Advocates Health Specialist	September 2025 - August 2026 and on-going	NA

Objective 2: 100% of children participating in Head Start will be offered dental assessments and dental education.

Expected Outcomes(s): All children will receive a dental assessment while in the program.

Expected Challenge(s): Finding a community partner that will visit all centers, Parents can decline service and children can be absent the day of the assessment.

Methods for Tracking Progress: Database Health Events, filed results from dental assessment in children's file, PIR

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Find a community partner that will travel to all centers to offer dental education and assessments to all the children.	Health Specialist	October 2025 and on-going	NA
Collaborate with community partner to offer education and dental assessments.	Health Specialist	October 2025 and on-going	NA
Schedule Dental Assessments for the centers.	Advocates Health Specialist	October 2025 and on-going	NA
Education and dental assessments provided to the children at the centers will increase by 5% each year.	Advocates Health Specialist	October 2025 and on-going	NA

Objective 3: 90 % of families will be provided with material to practice oral health at home with their children.

Expected Outcomes(s): Families will complete oral health activities with the children to engage in oral health practices at home.

Expected Challenge(s): Parent's not completing activities with their child.

Methods for Tracking Progress: In-kind, Filed Helping my Child Succeed form in file, Case Notes

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
An activity booklet will be created for parents to complete activities at home with their child.	Health Specialist	September 2025 and on-going	Printing Material \$4,000
I am Helping my Child Succeed will be created to document activities with the children.	Health Specialist	September 2025 and on-going	NA
100% of Advocates will be trained on the materials and how to distribute to families.	Advocates Health Specialist	October 2025 and on-going	NA

I am Helping my Child Succeed will be collected to identify who participated. Data will show 80% parents participated in at least one activity with their child.	Advocates Health Specialist	November 2025 and on-going	NA
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Goal IV FAMILY, CHILD, & STAFF WELLNESS

Promote mental health and wellness for Head Start and Early Head Start children, families, and staff.

Objective 1: Staff will be provided with mental health & wellness workshops/trainings to increase their knowledge and improve their mental wellness.

Expected Outcomes(s): Staff will have available tools and/or resources to care for their mental wellbeing.

Expected Challenge(s): Availability of community resources that can address specific staff needs.

Methods for Tracking Progress: Training agendas, sign-in sheets, evaluations, surveys.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify presenters/consultants in mental health/mental wellness and provide annual training for staff.	Head Start Director MH Specialist	November 2025 - annually thereafter	\$2,500
Create a schedule for the Mental Health Consultant to be accessible to staff as needed for personal or work-related consultations.	Area Manager MH Specialist	September 2025	\$3,000
Provide resources and information to staff via Coaching Corner newsletter.	Professional Dev. Coach	Quarterly	None

Objective 2: Promote mental health – mental wellness for participating parents/families and children.

Expected Outcomes(s): Children, parents, and families will be able to identify and address mental wellness needs for themselves and their family members.

Expected Challenge(s): Availability of community resources and/or presenters to address specific child or family needs.

Methods for Tracking Progress: Contracts, agendas, sign-in sheets, evaluations, family outcome data.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify presenters/consultants in mental health/mental wellness and schedule workshops for parents or presentations during parent meetings.	Deputy Director – Child & Family Services Family Advocates	July of 2025 – on-going	\$2,000
Create a schedule for the Mental Health Consultant to be accessible to parents/families as needed to address family and/or child concerns.	Mental Health Specialist Site Supervisor	September 2025	\$3,000
Provide resources and information to parents/families related to mental wellness via Parent Newsletter.	Deputy Director – Child & Family Services	Quarterly	None
Deploy a survey to families to gather data on the effectiveness of resources and workshops provided. Data will indicate a positive outcome by 5% each year.	Deputy Director – Child & Family Services	Annually – End of Program Year	None

Goal V FAMILY STRENGTHENING & ENGAGEMENT**Increase parents' understanding of financial literacy including budgeting, saving, credit, investing, and fraud.****Objective 1: 50% of parents will increase their knowledge about financial literacy after attending a family workshop.**

Expected Outcomes(s): Families will attend the scheduled workshops and gain knowledge of budgeting, savings, and fraud.

Expected Challenge(s): Parents may not attend due to scheduling conflicts or fear of meeting in-person.

Methods for Tracking Progress: Document financial literacy trainer on the parent meeting schedule.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify a financial literacy trainer to provide a workshop for parents & families and schedule training.	Deputy Director Child & Family Services Parent/Program Governance Specialists	July 2025 and on-going	NA
Provide a tote bag with materials on financial literacy for parents to continue to practice learned skills. Tote bag will include books about financial literacy (Example: The Bill Tracker, Spending Handbook, Teaching Kids about Money, Reach for the Stars etc.).	Deputy Director Child & Family Services Parent/Program Governance Specialists	July 2025 and on-going	1,000.00 per year = 5,000.00
100% of Advocates will attend financial literacy training(s) to assist them in supporting families needing guidance and/or setting goals related to finances.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	August 2025 and on-going	NA

Objective 2: Integrate two financial literacy topics for parents via newsletter.

Expected Outcomes(s): Families will receive two new topics via newsletter twice a program year to keep current with information.

Expected Challenge(s): Families not receiving the newsletter or not reading it.

Methods for Tracking Progress: Newsletter & family case notes

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research topics related to finances and financial literacy to include on parent newsletter 2 times per program year.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	2 times each program year	NA
Newsletter will be sent to 90% of families and documented on family case notes.	Deputy Director Child & Family Services Parent/Program Governance Specialists	2 times each program year	NA
Data on family outcomes will indicate an 2% increase under Family Well Being outcome, indicator 2-Income/Budget.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of each program year	NA

Objective 3: Increase one collaboration per year with community financial institutions or organizations to broaden program’s resources about financial literacy.

Expected Outcomes(s): Families will increase their knowledge about financial literacy.

Expected Challenge(s): Parents may not attend due to scheduling conflicts or fear of meeting in-person.

Methods for Tracking Progress: Collect survey data, document community partner collaborations on parent meeting schedules and meeting minutes.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research and identify relevant organizations such on-line, banks, credit unions, schools and/or financial advisors.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	June - July 2025 and on-going	NA
2 additional resources will be added to the Advocate Resource Tool. 100% of Advocates will receive training on new resources for parents.	Deputy Director Child & Family Services Parent/Program Governance Specialists	June 2025 and on-going	NA
Advocate survey will demonstrate 2% increase of knowledge of new resources about financial literacy.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of Program Year	NA

Goal VI ERSEA & COMMUNITY ENGAGEMENT

Program will provide quality Head Start services to the children and families across Fresno County.

Objective 1: Partner with local schools, early childhood programs and community organizations to promote Head Start services.

Expected Outcomes(s): Increase referrals, participation, and collaboration with community partners and organizations that serve 0-5 children and allow the Head Start Program to increase enrollment opportunities.

Expected Challenge(s): Parent/families electing to enroll in other programs or family childcare homes.

Methods for Tracking Progress: Recruitment logs, advertisements, flyers/invitations to community events, interest forms, data collected on interest forms.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Network and establish collaborations with local school districts (4), early education programs (2), and community organizations and agencies (9) to help promote the services.	Advocates ERSEA Specialist	September 2025 and On-going	None
Increase program visibility by participating in community events year around. Purchase recruitment equipment for advocates and recruitment material to be distributed at events.	Advocates All Program Staff ERSEA Specialist	September 2025 and On-going	\$3,000 Recruitment material
Collect data from participants seeking Head Start services on how they learned about the program. Utilize the data to modify the recruitment plan.	ERSEA Specialist Family Advocates	February 2026 and quarterly thereafter	None
Monitor enrollment patterns and the community needs to determine if changes in service delivery need to be changed or modified.	ERSEA Specialist Head Start Program Director	April/May of Each Year	None

Objective 2: Program will ensure to maintain full enrollment throughout the program year.

Expected Outcomes(s): Maintain full enrollment throughout the program year and establish a viable waiting list for each center.

Expected Challenge(s): Increase in State Preschool, Transitional Kindergarten, Universal Preschool and/or Family childcare home slots that can affect recruitment for Head Start eligible children.

Methods for Tracking Progress: Weekly and monthly enrollment reports, waiting list data, monthly recruitment reports.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Adjust recruitment/eligibility staff's start date to allow earlier recruitment activities and registrations to ensure children/families are identified early in the program.	Head Start Program Director ERSEA Specialist	March/April of 2026 and yearly there after	Funding will be adjusted to support the additional work months for Advocates.
Ongoing monitoring of enrollment and filling vacancies within 30 days to maintain at least 97% funded enrollment.	Advocates ERSEA Specialist	September 2025 and on-going	None
Actively recruit within the community, follow up with interest forms, complete and submit applications, and ensure that the program maintains a healthy waiting list.	Advocates ERSEA Specialist	March/April 2026 and on-going	None
Address any underenrolled centers. Identify issues and/or patterns affecting the center's enrollment and develop a plan to address any identified issues.	ERSEA Specialist Head Start Program Director	September 2025 and on-going	None



Report to the Board of Directors

Agenda Item Number: D-15

Board of Directors Meeting for: April 10, 2025

Author: Marissa Estrada

DATE: March 31, 2025

TO: Board of Directors

FROM: Marissa Estrada, ERSEA Specialist

SUBJECT: Recruitment & Enrollment Selection Criteria 2025-2026

I. **RECOMMENDATION**

Review and consider approving Fresno Migrant/Seasonal Head Start's updates on Policy #12 "Determining, Verifying, and Documenting Eligibility" and Selection Procedures for the 2025 – 2026 program year.

II. **SUMMARY**

Staff are requesting approval of the updated Policy #12: "Determining, Verifying, and Documenting Eligibility" and on the 2025-2026 Enrollment Selection Criteria. CAPMC's Policy #12 and Selection Criteria has been aligned with CAPSLO Migrant/Seasonal Head Start approved Selection Criteria.

III. **DISCUSSION**

- ✓ Staff updated Policy #12 and the Selection Criteria to be aligned with the priorities provided and approved by our grantee CAPSLO Migrant/Seasonal.
 - ✓ Families wishing to participate in the Fresno Migrant/Seasonal Head Start program will be selected based on the Selection Criteria.
 - ✓ Points will be assigned to applicants based on the specific eligibility criteria which were developed utilizing the Head Start eligibility standards to assure children with the greatest need receive services.
 - ✓ The recruitment procedure/plan will include the participation of all CAPMC employees. Head Start staff will actively recruit throughout the program year developing a plan to participate in community events/functions.
 - ✓ If any policy/procedure updates are made by the Office of Head Start, changes will be made accordingly and brought to the Policy Committee and Board of Directors for approval.
- The Policy Committee will review and consider approving the Recruitment & Enrollment Selection Criteria 2025-2026 on April 9, 2025.

IV. **FINANCIAL IMPACT:** None



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

Policy Number 14	Relates to CFR #: 1302.14	Page #1 of 3
Notes: 645(a (2) of the Act		

SUBJECT: Selection

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

OPERATIONAL PROCEDURE:

1. The program has a formal selection criterion for selecting children and families that considers all eligible applicants for Head Start services. The criterion is developed utilizing family data from the Community Assessment and input from the Advocates and Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Specialist annually.
2. The ERSEA Specialist will submit annually the Selection for Policy Council and Board of Directors for approval.
3. The Selection Criteria considers the following factors for selection:
 - Child's age
 - Employment Status
 - Family Income
 - Parental Status – two/single parent
 - Disability
 - Other factors (see Selection Criteria form).
4. The program will follow the approved selection criteria to prioritize the families wishing to enroll.
5. As part of the Selection Process the following activities will take place:

APPLICATIONS

- a. Submission of applications for the new program year will begin in April and will continue throughout the year.
 1. Advocates/Center Director will complete applications and will submit complete packet to the ERSEA Specialist.
 2. The Application packet will include:
 - ✓ ChildPlus Application
 - ✓ Emergency Information
 - ✓ Selection Criteria
 - ✓ Copy of Birth Certificate (other)
 - ✓ Mobility Status
 - ✓ Income Status
 - ✓ Self-Certification (if applicable)
 - ✓ Disability Documentation (if applicable)
 - ✓ Immunization Record
 - ✓ Medical or Insurance Card
 - ✓ Health History
 3. The ERSEA Specialist will review the application along with the documentation provided and will complete the Eligibility Verification form to determine if the child is eligible for services.
 4. The application will be reviewed to assure that at least one family member earned 50% or 51% agricultural income, and whether they are migrant or seasonal. The ERSEA Specialist signature on ChildPlus application will indicate the family qualifies for services.
 5. When parent/guardian express during application process that his/her child has special needs the ERSEA Specialist will forward the application to the Disability/Mental Health Specialist.
 6. The Disability/Mental Health Specialist will verify the disability status of a child by obtaining a current Individual Family Service Plan (IFSP) for infants/toddlers 0-36 months or Individual Education Program (IEP) for children over age three years.
 7. If there is a current IFSP/IEP it will indicate on the Child Application that the child has a "Certified IFSP" or "Certified IEP".
 8. If a child has not been certified with a disability but is in the process of evaluation, a parent expresses concerns about their child's development, or the parent has yet to bring a copy of the IEP/IFSP staff will indicate on the Child Application that the child has a "Suspected Disability".

9. Once approved, the ERSEA Specialist will forward applications to Program Technician to enter into ChildPlus.
- b. Only applications that have been approved by the ERSEA Specialist will be entered into the ChildPlus system. This will allow the program to have children on the waiting list that are eligible for services and can be enrolled when there is a vacancy.

SELECTION

Once applications have been entered into ChildPlus system, the ERSEA Specialist will generate a list of eligible children for each center. The lists will be prioritized according to the established priority point system.

The ERSEA Specialist will begin the selection process from the generated lists at the beginning of the program year and throughout the year for waitlisted children.

At least 10 percent (10%) of the total funded enrollment will be allocated for children with documented disabilities.

When placing children with documented disabilities, the composition of the classroom and individual child needs will be considered to ensure appropriate placement and least restrictive environment. The child's eligibility points and income level will also be considered in order to ensure that children with the highest needs are given priority.

ACCEPTANCE

Advocate/Center Director will contact family to notify them their child/children have been accepted. If parent is interested in receiving services, Advocate/Center Director will schedule an appointment to complete the in-take process.



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT/SEASONAL HEAD START**

Selection Criteria

Child/Children Name _____

CHILD'S AGE

Check one

POINTS

0 - 3 years old by September 1 st	10	
4 – 5 years months old by September 1 st	15	

EMPLOYMENT STATUS

Check one

POINTS

Single parent working	75	
Both parents working	75	
One parent working and one parent unemployed	25	
One parent working and one parent on disability	25	
One parent working and one parent attending school/training	25	

INCOME

Check one

POINTS

Income Eligible	50	
Income between 101 – 130% above poverty guidelines	25	
Income between 131%+	5	

PARENT/FAMILY STATUS

Check one

POINTS

Foster Parent(s)	75	
Single Parent	50	
Grandparent(s) or Guardian(s)	50	
Two Parent	25	

DISABILITY

Check one

POINTS

Diagnosed/Multiple (IFSP/IEP provided)	50	
Suspected	25	

MOBILITY STATUS

Check one

POINTS

Migrancy (within previous 24 months)	50	
Seasonal	15	

OTHER FACTORS

Check one

POINTS

Homeless	75	
Refugee family	75	
SNAP/TANF/SSI	35	
Domestic/Family Violence	25	
Currently incarcerated parent/guardian	25	
Mental Illness (diagnose) of a parent	5	
Teen parent (under 19 yrs. at birth of child applying)	5	



**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT/SEASONAL HEAD START**

Recent death of parent/guardian or sibling (w/in 12 months)	5	
Permanently disabled custodial parent/guardian	5	
Military family, including veterans	5	

Total Points _____



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

Policy Number: 13	Relates to CFR #: 1302.13	Page #1 of 2
Notes:		

SUBJECT: Recruitment

PERFORMANCE OBJECTIVE: The program reaches out to those most in need of Head Start services.

OPERATIONAL PROCEDURE:

1. The program focuses recruitment efforts to those families most in need of the program's services. The recruitment process is designed to actively inform all families eligible for services within the recruitment area of the availability of services and encourage them to apply for admission to the program. Recruitment is a continuous process and efforts begin prior to the program term start date and occur throughout the program year.
2. General Recruitment
 - a. Staff will maintain the ERSEA binder that includes a waitlist, with monthly waitlist updates.
 - b. At the beginning of the year, staff will call waitlisted participants and potential participants to inform them that the program has resumed.
 - c. ERSEA Specialist will distribute list of potential children from the Migrant Student Information Network at the beginning of the year.
 - d. The recruitment team will develop a recruitment plan monthly/weekly (Recruitment Plan form).
 - e. Staff must engage in active recruitment when the number of center vacancies and waitlist does not reflect sufficient waitlisted children to maintain full enrollment in each of the classrooms (See ChildPlus Waitlist).
 - f. Active recruitment involves outreach activities that include but are not limited to calling potential participants, door-to-door recruitment, recruitment events,

contacting local radio stations, or posting flyers at local businesses, presentations at local agencies.

- g. Posting flyers: The program reaches out to families working in agriculture by posting recruitment flyers in community locations where families go to seek services and where they reside. Locations include but are not limited to stores, restaurants, housing complexes, public service offices, medical offices, laundromats, schools, special events, and employers:
 - Staff will ensure they have permission from the owner or manager before posting flyer.
 - Staff will only use flyers approved by central office.
3. Staff will document all recruitment efforts and place in ERSEA binder.
4. Staff can request additional recruitment materials to ERSEA Specialist.
5. The ERSEA Specialist will monitor and evaluate the recruitment process. An individual recruitment plan of action is established when recruitment efforts are lacking.
6. Disabilities Recruitment
 - a. Staff will ensure recruitment takes place at locations where potential participants with disabilities may be located. This includes, but is not limited to, Regional Centers and School Districts.
 - b. Staff will maintain a working relationship with local school districts, Regional Centers, and other programs to ensure referrals. Disabilities Specialist will work with Local Education Agency (LEA) and Regional Centers (RC) through Memorandum of Understandings (MOU) and follows up with letters, phone calls, and in person visits.
 - c. Recruitment material, as applicable, will inform potential participants that children with disabilities are eligible for the program.
7. Recruitment team (Advocates/Center Directors) will receive training from the ERSEA Specialist. Training topics will include:
 - a. Recruitment, Selection, Enrollment/Re-Enrollment
 - b. Application Process
 - c. Eligibility – review prior trends or any new Head Start eligibility changes, as applicable.



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

Policy Number: 12	Relates to CFR #: 1302.12	Page #1 of 4
Notes: 645(a)(2) of the Act		

SUBJECT: Determining, Verifying and Documenting Eligibility

PERFORMANCE OBJECTIVE: Children must meet Head Start eligibility requirements to be enrolled in the program. All infants and toddlers served in Migrant/Seasonal Head Start remain eligible for the duration of their enrollment or until they turn 3 years old.

OPERATIONAL PROCEDURE:

1. Applications:

- a. Advocates will complete an in-person interview with each family. If an in-person interview is not possible due to family circumstances, staff may conduct the interview over the phone. All documents used to verify eligibility become part of the child's eligibility determination record.
- b. All data regarding income, date of birth, immunization status, migratory move, and any special circumstances will be verified by Head Start staff completing the application and designated management staff.
- c. Disabilities must be verified by a current IEP/IFSP document.
- d. During the application process, parents will be informed of their eligibility status and their child's name will be placed on the electronic waiting list. Parents will be provided information about other childcare programs in the area if they do not meet the Migrant Head Start eligibility requirements. All completed applications will be inputted into the electronic database.
- e. For re-enrollee children who are under three years of age, the family income will not need to be re-verified until the child turns three years old. For re-enrollee children who are three years old and older, income will not need to be re-verified until the third year of services.
- f. For re-enrollees, staff will verify that the family has worked in Agriculture yearly for eligibility purposes only.

2. Age Eligibility: In order to participate in one of the Head Start programs the child must meet the age requirement:

- a. A child will be age eligible if they are between the ages of 6 weeks and five years by the date used to determine eligibility for public school attendance, September 1st of funded year.

- b. A child may be older than 5 (60+ months) if their birthday is after September 1st of the funded year and the child is not eligible for kindergarten.
- c. A child with the age of 6 weeks may be enrolled if they have all of the required immunizations.
- d. To verify the age of a child staff must request at least one of the following documents:

- Birth Certificate
- Hospital Certificate of Birth
- Baptismal Certification
- Immunization Record
- Court Documents
- Social Services Documents

3. **Mobility eligibility:** Children of migrant families that have moved within the previous 24 months, or a seasonal family that has not moved in the previous 24 months, will be eligible. To verify mobility of families, staff must obtain at least one of the following documents, which include name and/or previous address:

- | | |
|--|---|
| <input type="checkbox"/> Income tax report | <input type="checkbox"/> Public School |
| <input type="checkbox"/> W2 form(s) | <input type="checkbox"/> Utilities Bill |
| <input type="checkbox"/> Pay Stubs | <input type="checkbox"/> Bank Statements |
| <input type="checkbox"/> WIC, TANF, SSI, or SNAP | <input type="checkbox"/> Rent Receipt |
| <input type="checkbox"/> Child Support | <input type="checkbox"/> Rental Agreement |
| <input type="checkbox"/> Unemployment Benefit | <input type="checkbox"/> Official written statement from employer |
| <input type="checkbox"/> Disability Documentation | <input type="checkbox"/> Child's Immunizations Records |
| <input type="checkbox"/> Passport with date and location of all family members | |
| <input type="checkbox"/> Travel itinerary or tickets with date and location of all family members. | |
| <input type="checkbox"/> Other (Self Declaration – required approval). | |

4. **Income eligibility:**

Advocates will verify income for the last 12 months or preceding calendar year by examining any of the following documents:

- Individual income tax forms 1040, W-2 forms, pay stubs, pay envelopes, written statements from employers, and documentation showing current status as recipients of public assistance (TANF/SSI/SNAP), or self-declarations.
- Self-declaration will be used when a family is unable to provide income due to lost documents, teen parent being supported by parents, cash payments, and when only one parent is reporting income for the household – each case will be reviewed by the ERSEA Specialist to determine if family is meeting income requirements.
- Income verification from military families will be reviewed and any income/pay for hostile fire/imminent danger and basic housing allowance will not be considered as part of their wages/total income.
- Applications will be reviewed to assure families are eligible and that at least one family member earned 50% or 51% agriculture income, and whether they are migrant or seasonal.

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

5. **Homeless:**
 - a. To verify whether a family is homeless staff must obtain documentation from a homeless services provider, school personnel, or other service agency attesting that the child is homeless. Staff may also obtain any other documentation that indicates homelessness, including documentation from a public or private agency, a declaration, information gathered on intake forms, or notes from an interview with staff to establish the child is homeless.
 - b. The family will have to submit proof of employment in agricultural work, or agriculture labor.
6. **Foster child:**
 - a. To verify whether a child is in foster care, staff must obtain documents such as a court order or other legal or government-issued documents, a written statement from a Child Welfare official that demonstrates the child is in foster care, or proof of a foster care payment.
 - b. The foster family will have to submit proof of employment in agricultural work, or agriculture labor.
7. Copies of all documents provided to verify income will be kept with the child's file. Information will be documented on the ChildPlus application. Parent and Advocate will sign the application to verify that the information is true and correct.
8. The ERSEA Specialist will review applications and complete the Eligibility Verification form to ensure income and age has been verified. The ERSEA Specialist's signature will certify that the family's documentation is present and valid.
9. The ERSEA Specialist will utilize established criteria to ensure families who are at or below the income guidelines are selected first.
10. The family income is verified by the Advocate and ERSEA Specialist before determining that a child is eligible to participate in the program:
 - a. Children enrolled in the Migrant/Seasonal program will be eligible to remain in the program for a second year without re-establishing income eligibility if the child is not age-eligible for kindergarten.
 - b. Families will need to verify income yearly to ensure that at least one family member earned 50% or 51% agriculture income.

11. If a program determines from the Community Assessment there are families experiencing homelessness or children in foster care that would benefit from services, they may reserve up to 3% of their funded slots for 30 days for this population. If these slots are not filled in the 30 days, they are considered vacant slots and must be filled in 30 days.
12. Programs may allow children enrolled with the criteria of homeless or foster to attend without immunizations or other records for up to 30 days. Advocates must work with families to obtain required documents.
13. All governing body, policy council, management, and staff who determine eligibility on applicable federal regulations and program policies and procedures will be trained:
 - ✓ Management and staff members who make eligibility determinations will receive training within 90 days of hiring new staff.
 - ✓ All governing body and policy council members within 180 days of the beginning of the term of a new governing body or policy council.
14. Staff that intentionally enroll ineligible families into any of the Head Start programs under CAPMC will be held accountable and disciplinary actions will apply. CAPMC does not tolerate:
 - ✓ The willful violation or disregard of any federal, state, and local law by an employee during the course of that person's employment.
 - ✓ The disregard or circumvention of program and/or CAPMC's policy or engagement in unscrupulous dealings.
 - ✓ The manipulation or disregard of policies or provisions to secure a benefit for friends and/or family members.

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



Report to the Board of Directors

Agenda Item Number: D-16

Board of Directors Meeting for: April 10, 2025

Author: Sandra Ramirez

DATE: April 10, 2025

TO: Board of Directors

FROM: Sandra Ramirez, Finance Director - Operations

SUBJECT: 2023-2025 One-Time Funds Budget Revision

I. **RECOMMENDATION:**

Review and consider approving Community Action Partnership of Madera County 2023-2025 One-Time Carryover Funds Comparison Budget Revision to Stanislaus County Office of Education. Comparison Budget included.

II. **SUMMARY:**

We have prepared comparison budget revision based on the agency's funding allocations for the 2023-2025 guidance and amounts received from Stanislaus County Office of Education (Scoe).

III. **DISCUSSION:**

Scoe amendment #5 to extend the obligation and liquidation period and reflect the award of MHS One-Time funds for the purpose of addressing flooring and fire system for Los Ninos Head Start Center. Amendment includes additional non-federal share.

A. One-Time Funds

- a. Transfer net savings from 6d Equipment over \$5,000 to 6h Other categories.
- b. Other 6h – increase costs to replace flooring and repair fire alarm to Los Ninos Head Start Center.
- c. Indirect 6i – increase from additional cost from Los Ninos project.
- d. Non-Federal Share – increase to volunteer services.

- The 2023-2025 One-Time Funds Budget Revision will be presented to the Policy Committee for review and approval on April 8, 2025.

IV. **FINANCING:** Additional funds \$41,594 and addition non-federal shares \$10,399.

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
NFS BUDGET COMPARISON REVISION
March 1, 2023 - February 28, 2025**

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

NFS Amendments #5		Approved Budget	Modification Changes Amend #3	Approved Budget	Modification Changes Amend #5	Revised Budget
6a	Personnel	755,090		755,090	-	755,090
6b	Fringe	222,520		222,520	-	222,520
6c	Travel	-		-	-	-
6d	Equip >5,000	-		-	-	-
6e	Equip <5,000	-		-	-	-
6e	Supplies	20,873		20,873	-	20,873
6f	Contracts	-		-	-	-
6g	Renovations	-		-	-	-
6h	Other	417,714	154,992	572,706	10,399	583,105
	Total Direct	1,416,197	154,992	1,571,189	10,399	1,581,588
6i	Indirect	-	-	-	-	-
Total		1,416,197	154,992	1,571,189	10,399	1,581,588

Explanation of requested variance/changes:

Changes

6a	No Change		-
6b	No Change		-
6c	No Change		-
6d	No Change		-
6e	No Change		-
6e	No Change		-
6f	No Change		-
6g	No Change		-
6h	Net Increase:	Increase. Amendment #5 award for additional MHS One Time funds for the purpose of addressing flooring and fire system for Los Ninos HS center. Amendment included additional non-federal share.	10,399
6i	No Change		-
Total			10,399

Approval Section	
Delegate Director:	Date:
Agency Executive Director:	Date:
Policy Committee Approval:	Date:
Board Approval:	Date:
Grantee Director:	Date:

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
BLENDED BUDGET COMPARISON REVISION
March 1, 2023 - February 28, 2025**

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

MHS One-Time Funds Amendment #5		Approved Budget	Modification Changes	Revised Budget
6a	Personnel	-	-	-
6b	Fringe	-	-	-
6c	Travel	-	-	-
6d	Equip >5,000	300,066	(200.00)	299,866
6e	Equip <5,000	-	-	-
6e	Supplies	-	-	-
6f	Contracts	-	-	-
6g	Renovations	-	-	-
6h	Other	360,336	38,308	398,644
	Total Direct	660,402	38,108	698,510
6i	Indirect	32,791	3,486	36,277
	Total	693,193	41,594	734,787

Explanation of requested variance/changes:

Changes

6a	No Change	-
6b	No Change	-
6c	No Change	-
6d	Net Decrease: Decrease. Transfer savings to 6h Other category.	(200)
6e	No Change	-
6e	No Change	-
6f	No Change	-
6g	No Change	-
6h	Net Increase: Increase. Amendment #5 award for additional MHS One Time funds for the purpose of addressing flooring and fire system for Los Ninos HS center.	38,308
6i	Net Increase: Increase. From the additional costs in category 6h Other for repairs and maintenance for Los Ninos HS center..	3,486
Total		41,594

Approval Section	
Delegate Director:	Date:
Agency Executive Director:	Date:
Policy Committee Approval:	Date:
Board Approval:	Date:
Grantee Director:	Date:

**2023-2024 AGREEMENT FOR DELEGATION OF ACTIVITIES
UNDER HEAD START GRANT NO. 90-CM-9830/05**

Agency: Community Action Partnership of Madera County

AMENDMENT #5

This is an amendment to the 2023-2024 Agreement for Delegation of Activities under Head Start Grant # 90-CM-9830/05 extends the period of March 1, 2023, through February 29, 2024, to **March 1, 2023 through February 28, 2025**. This amendment reflects **extending the obligation and liquidation period and reflects the awarding of MHS One Time funds for the purpose of addressing Flooring and Fire System for Los Ninos**. All contract funds must be obligated for their designated usage by the end of the contract period. Any funds not used for the specified purposes by the end of the contract period will be returned to ACF.

1.0 Grant Amount

The maximum contract sum to be paid to SUBRECIPIENT from ACF funds shall be amended by deleting reference to **\$6,810,310** and inserting **\$6,851,904** in place thereof.

- a. Migrant Head Start Basic funds shall be amended by deleting reference to **\$6,778,465** and inserting **\$6,820,059** in place thereof.
- b. Migrant Head Start T&TA funds shall not change, remaining at **\$31,845**.
- c. The minimum non-federal share shall be amended by deleting reference to **\$1,571,189** and inserting **\$1,581,588** in place thereof.
- d. The maximum administrative cost rate shall not change, remaining at **9.5%**.

2.0 Service Requirements

The total minimum number of children shall not change, remaining **479**.

- a. The minimum number of MSHS Migrant children shall not change, remaining at **259**. place thereof.
- b. The maximum number of MSHS Seasonal children shall not change, remaining at **220**.

3.0 The advance payment schedule shall be amended by removing Attachment D from the Cola Quality Amendment and referencing the one attached to this amendment.

4.0 Required Reports/Documents

a) Continue to submit Delegate Agency Claims. Separate MHS Basic, and any other type of one-time funding amounts identified in this or other amendments to the agreement. (s) *Due 15th of month for prior month.*

b) Final DELEGATE Agency Claim revised due date of April 14, 2025.

c) Final perpetual equipment inventory list submitted with the final claim.

In witness whereof, OFFICE and SUBRECIPIENT have executed this agreement on this 4th day of December 2024.

Mattie Mendez
Executive Director
Community Action Partnership of
Madera County

Julie A. Betschart
Deputy Superintendent
Stanislaus County Office of Education

Julie A
Betschart

Digitally signed by Julie A
Betschart
Date: 2025.01.13
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Signature

Signature

Date

Date

06-5230-4-5829-0001-1000-000-7020-XX = +/- \$0
06-5230-4-5129-0001-1000-000-7020-XX = + \$41,594
06-5230-4-5129-0001-1000-000-7120-XX = +/- \$0

Account No.

Ramona
Trejo

Digitally signed by
Ramona Trejo
Date: 2024.12.17
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Budget Office Approval

Marissa
Duran

Digitally signed by
Marissa Duran
Date: 2024.12.17
11:50:12 -08'00'

Department Approval

Anthony
Jordan

Digitally signed by
Anthony Jordan
Date: 2024.12.18
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Division Approval



Report to the Board of Directors

Agenda Item Number: D-17

Board of Directors Meeting for: April 10, 2025

Author: Maritza Gomez-Zaragoza

DATE: March 28, 2025

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Community Assessment Update for Community Action Partnership of Madera County-Fresno Migrant/Seasonal Head Start

I. RECOMMENDATION:

Review and consider approving the 2025 Community Needs Assessment Final Report for Community Action Partnership of Madera County-Fresno Migrant/Seasonal Head Start

II. SUMMARY:

The Community Assessment describes and reviews the geographic area, the economy and workforce, characteristics of residents, available resources, and the needs of Migrant Seasonal Head Start eligible families.

Staff is providing the 2024-2025 Community Assessment Final Document for review and consideration.

III. DISCUSSION:

- Under the new Head Start Program Performance Standards, a program must complete a comprehensive community assessment to identify the needs of the community and the need for Migrant Seasonal Head Start services at the beginning of the 5-year grant cycle and updated every year thereafter.
 - CAPMC has conducted the community assessment for Fresno County. The process for the completion of the assessment included gathering of demographic data from the census, data on crop fluctuations if any, data on migrant patterns, and data on community resources.
 - The information gathered was utilized to establish goals for the program, revise/update selection criteria if changes are needed, and identify any areas in need of Fresno Migrant Head Start services.
- The 2025 Community Needs Assessment Final Report for Community Action Partnership of Madera County-Fresno Migrant/Seasonal Head Start will be presented to the Policy Committee for review and approval on April 9, 2025.

IV. FINANCING:

Minimal

COMMUNITY ASSESSMENT

FRESNO MIGRANT / SEASONAL
HEAD START

2025

Data about the migrant / seasonal farmworker
population in the service areas of Fresno County.

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INTRO: STATE OF THE GRANTEE

Community Action Partnership of Madera County (CAPMC), a 501(c)(3) non-profit organization, has dedicated its programs and services to address the needs of the low-income population for over the past four decades. Although Madera County is the primary focus, CAPMC has also been awarded funds to expand Regional Head Start services to families in Mariposa County and Migrant/Seasonal families in Fresno County.

OUR HISTORY

Community Action originated with the passage of the Economic Opportunities Act of 1964 as a part of President Lyndon B. Johnson's "War on Poverty." The act established a federal Office of Economic Opportunity headed by Sargent Shriver, and created organizations called Community Action Agencies that would develop strategies to "eliminate the paradox of poverty in the midst of plenty." Community Action Partnership of Madera County, Inc., formerly known as the Madera County Action Committee, Inc., was chartered in 1965, and falls under the direction of the Madera County Board of Supervisors.

In 1966, CAPMC became the grantee for the Regional Head Start program in Madera County. The original grantee allocation of slots was 50 children. In addition, the same year, CAPMC became a delegate for the Migrant/Seasonal Head Start program with the Stanislaus County Office of Education, contracting to serve 60 children during Madera County's high season for production of agricultural products (May through September). In 1995, CAPMC became a delegate for the Fresno County Migrant/Seasonal Head Start program with the Economic Opportunity Commission of San Luis Obispo.

For nearly 60 years, Head Start key management staff have worked in partnership with each designated Policy Group to develop, review, and approve or disapprove program policies and procedures of most core areas, such as family applications, procedures for program planning, personnel policies and procedures, personnel actions, recruitment, selection and enrollment procedures, and the key elements of program design and management.

The Head Start program has grown tremendously over the past forty years, extending services for low-income children and families in Madera County (Regional / Migrant/Seasonal families), Mariposa County (Regional families), and Fresno County (Migrant/Seasonal families).

OUR AGENCY

VISION:

CAPMC will be recognized as a premier social service agency that eliminates the effects of poverty by helping people obtain knowledge and skills to achieve self-reliance and economic stability...one life at a time.

MISSION:

Helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence.

STRUCTURE:

The Madera County Board of Supervisors has designated the governance and fiduciary responsibility of CAPMC to a 15 member tri-partite Board of Directors. The Board was established to allow for local decisions to be made by the residents of the community in which they live and work. The Board's configuration consists of five members from elected public officials, five members from the private sector (one seat dedicated to a Policy Council Member from Madera/Mariposa Regional Head Start), and five members from low-income target areas of the community. In compliance with the Head Start Act, there is community representation on the board from (1) a fiscal manager or accountant, (2) an expert in early childhood education and development, and (3) a licensed attorney.

Reporting directly to the Board of Directors is the Executive Director, who ensures the successful and efficient completion of all aspects of agency operations and objectives. This includes proper execution or implementation of Board policies and all appropriate local, state and federal laws and regulations.

Below defines the structure of the agency divisions:

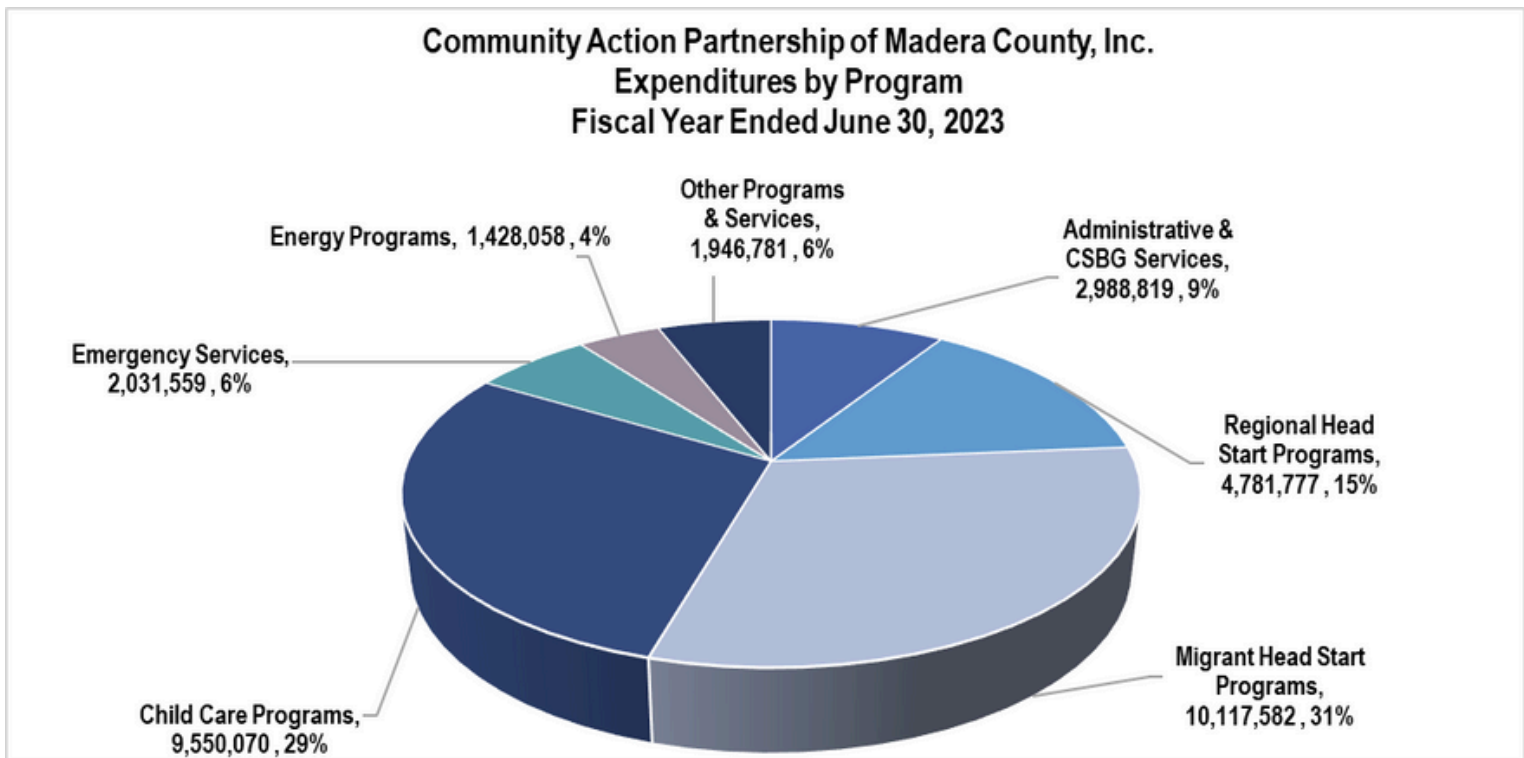
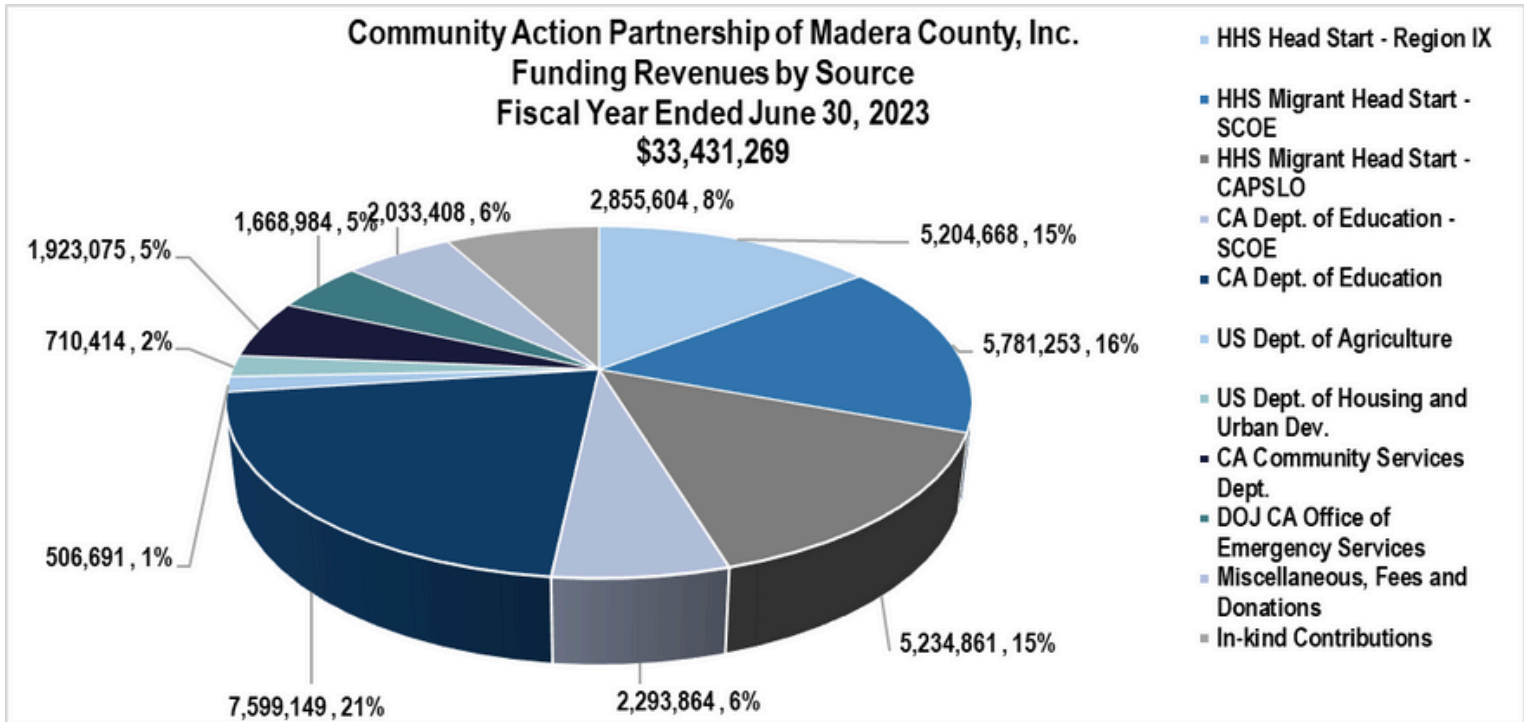


The agency is a non-profit public benefit corporation organized under the Nonprofit Public Benefit Corporation Law – State of California Corporation for public and charitable purposes. CAPMC employs more than 310 employees annually, and during the peak period of Head Start, over 390 employees.

OUR AGENCY

FINANCES:

A majority of CAPMC's \$33,431,269 annual funding allocation comes from state and federal sources. These funds are focused on services for low-income and disadvantaged populations of our community. Table 1 illustrates expenditures by program, while table 2 exhibits the funding revenues by source:



OUR MIGRANT / SEASONAL HEAD START PROGRAM

Program Director Maritza Gomez-Zaragoza continues to lead the Fresno Migrant/Seasonal Head Start Management Team. Mrs. Gomez-Zaragoza and has been a part of the program for over thirty years. The team has extensive experience in the field of Child Development and Early Childhood Education. It consists of a Deputy Director – ECE, one Deputy Director – Family Services, three Education Area Managers, one Disability / Mental Health Specialist, one Health Content Specialist, one ERSEA Specialist, one Nutrition Content Specialist, one Professional Development Coach, one Executive Administrative Assistant and one Human Resources Specialist.

FUNDED ENROLLMENT

In the 2025-2026 program year, CAPMC plans to serve 469 children (409 migrant and 60 seasonal) from 6 weeks to 5 years of age, for at least 122, and up to 164, days in a center-based setting. The State of California’s Community Care Licensing Department, under Title 22, regulates and monitors all Head Start sites.

2025-2026 Proposed Enrollment

Selma	35 infants/toddlers	57 pre-k
Orange Cove	16 infants/toddlers	20 pre-k
Reedley	16 infants/toddlers	20 pre-k
Mendota	16 infants/toddlers	20 pre-k
Firebaugh	24 infants/toddlers	44 pre-k
Five Points	35 infants/toddlers	57 pre-k



CURRENT ENROLLMENT

The table below displays each site’s capacity and enrollment for October 2024.

Fresno County	Capacity	Infants	Toddlers	Preschoolers
Selma	28	0	8	13
Orange Cove	46	13	8	17
Reedley	46	13	8	22
Mendota	23	0	7	13
Firebaugh	37	11	8	12
Five Points	40	6	0	9

KEY PARTNERSHIPS AND COLLABORATIONS

CAPMC Head Start has established many key partnerships that allow families to access an array of services.

- **Adventist Health**
- **California Rural Legal Assistance**
- **CalFresh**
- **California Department of Education**
- **Central Valley Children's Services Network**
- **Central Valley Regional Center**
- **Central Valley Opportunity Centers**
- **Coalinga Huron Unified School district**
- **Department of Social Services**
- **Dr. Cristian I. Panoff, DSS**
- **Educational Employee Credit Union**
- **Exceptional Parents Unlimited**
- **Firebaugh Unified School district**
- **Fresno Child Development Consortium**
- **Fresno County Children Behavioral and Mental Health Services**
- **Fresno County Help Me Grow**
- **Fresno County Public Health Department**
- **Fresno County Publish Library**
- **Fresno County Superintended of Schools**
- **Fresno Economic Opportunities Commission -Tabacco Education**
- **FRIENDS Fresno Regional Infant Educators Nurturing Development Services**
- **KC Kids**
- **Kerman Unified School District**
- **Kings Canyon Unified School District**
- **Mendota Unified School District**
- **Orchard Medical Center**
- **Parlier Unified School District**
- **Proteus Inc.**
- **Riverdale Unified School District**
- **Salvation Army**
- **Safe Kids**
- **Selma Unified School District**
- **St. Anthony Family Dentistry**
- **Talk Team**
- **Unified Health Centers of San Joaquin Valley (CHDP)**
- **Women, Infant & Children (WIC)**

EXECUTIVE SUMMARY

The CAPMC Migrant/Seasonal Head Start program operated in Fresno County plans to serve 469 children (409migrant and 60 seasonal) from 6 weeks to 5 years of age, for at least 122, and up to 164, days in a center-based setting. The need for preschool programs serving income-eligible children in our communities is evident, and the data presented in this document continues to support that.

Fresno County is the 10th most populated county in California out of 58 counties. The total 2023 population for Fresno County was 1,012,152 resulting in an 2.21% increase in population from 2020. The state of California experienced a 0.2% decrease in population over the same period.

Demographic of the Migrant/Seasonal Head Start Eligible Children and Families:

Estimates for the number of migrant and seasonal children in the service area of Fresno County are based upon the number of workers who worked less than 150 days from the 2022 US Census of Agriculture and the 2022 US Census American Community Survey. From that number, a series of percentages are applied to estimate the number of children who are eligible for migrant / seasonal services. See the table below.

<i>Value</i>	<i>Description</i>	<i>Source</i>
17,860	Hired farm labor who worked less than 150 days	US Census of Agriculture 2022, Table 7, Fresno County
50%	Percentage of workers who are parents	National Agriculture Work Survey 2021-2022
35%	Percentage of workers who migrate with children	National Agriculture Work Survey 2021-2022
2	Average number of children per migrant / seasonal farmworker	National Agriculture Work Survey 2021-2022
98%	Percentage of children under the age of 18	National Agriculture Work Survey 2021-2022
30.6%	Estimated percentage age 5 or less	US Census American Community Survey, 2023 5 Year Estimates, B09001

1,874 ESTIMATED NUMBER OF MIGRANT / SEASONAL CHILDREN 0-5 IN FRESNO COUNTY

888	Of the estimated number of migrant/seasonal children in Madera County, the percentage of 0-3 year olds (47%)	US Census American Community Survey, 2023 5 Year Estimates, B09001
983	Of the estimated number of migrant/seasonal children in Madera County, the percentage of 3-5 year olds (52%)	US Census American Community Survey, 2023 5 Year Estimates, B09001

Source: Various (See above).



CHILD DEVELOPMENT AND CHILD CARE PROGRAMS SERVING HEAD START ELIGIBLE CHILDREN

Subsidized programs in Fresno County aim to serve low-income or at-risk families. The table below displays the childcare and development programs in Fresno County with the children ages 0-5, and children ages 6-12 each served in 2021-2022, data for 2024 was not available; the Office of Fresno County Superintendent of Schools collected the data.

<i>Child Care Program</i>	<i>Infant / Toddler (0-2)</i>	<i>Preschool (2-5)</i>	<i>School Age (6-12)</i>
Full-Day Center (CCTR)	224	189	270
CA State Preschool (CSPP) Full-day	0	679	0
CA State Preschool (CSPP) Part-day	0	2,765	0
FCCH Networks	12	19	31
Migrant	5	20	15
California Alternative Payment	337	651	1,000
CalWORKs Stage 1	347	1,349	1,564
CalWORKs Stage 2	170	340	461
CalWORKs Stage 3	200	498	1,237
Head Start	0	2,614	0
Early Head Start	618	0	0
CAPMC Fresno Migrant & Seasonal Head Start	226	146	0
Other: ASES	0	0	25,547
Transitional Kindergarten (for Preschool- aged children)	0	2,954	0
TOTAL CHILDREN SERVED	2,139	12,224	30,125

CHILDREN WITH DISABILITIES

CAPMC continues to serve children with disabilities through the Migrant/Seasonal Head Start program and other collaborative partnerships in the community. During the 2023-2024 program year 55 children with disabilities were served, which is approximately 15% of the cumulative enrollment. Securing and receiving timely diagnosis and services is a challenge due to families' migratory status. A network of resources and open lines of communication between service providers continues to make Fresno County's services for children with disabilities a highlight of the childcare and education programs.

DATA ABOUT THE EDUCATION, HEALTH & NUTRITION, AND SOCIAL SERVICE NEEDS OF MIGRANT/SEASONAL HEAD START ELIGIBLE CHILDREN

The education, health, nutrition, and social service needs of Head Start eligible children have continued to shift in some areas, while remaining constant in others.

EDUCATION

- In 2023, 13% of the Fresno County population over the age of 25 did not have a GED or high school diploma.
- The 2023 Fresno Unified School District 9-12 dropout rate was 8.6%. It decreased to 1% for the 2021 school year.
- In 2023-2024, 32.74% of third grade students in Fresno County met or exceeded the standard on the English Language Arts/Literacy CAASPP. California's average was 42.80%.
- Only 9% of the Fresno County population over 25 years of age had a Bachelor's or Graduate Degree in 2023.
- According to the Program Information Report for the 2023-2024 program year of the parents of children enrolled in the Fresno Migrant / Seasonal Head Start program, 35% have not completed high school.
- Of the 39 classroom teachers and assistant teachers in the program, 4 have a bachelor's degree and 26 have an associate degree. Since the 2011-2012 program year, all preschool classrooms have been assigned a teacher with an AA/AS degree to meet the mandate in the 2007 Head Start Act.

Health & Nutrition

- Data is showing that children are having health issues with, asthma, vision and obesity. According to the 2023-2024 PIR, 7 children were treated for asthma and 7 were treated for vision problems.
- The number of children in the Migrant/Seasonal Head Start program whose BMI is considered overweight and obese is 46, representing 12% of all enrolled children.
- The 2023-2024 program information report shows that 16 children were diagnosed with speech or language impairments, which is 4% of the children enrolled.

COMMUNITY RESOURCES

Due to the size and geographic diversity of Fresno County, many rural families are unaware of essential resources available to them or lack the means to reach these resources. However, families living within the city limits of Fresno may find services accessible through public transportation or personal vehicles. In contrast, rural communities such as Five Points, Mendota, Orange Cove, and Firebaugh are located about an hour away from Fresno and often lack the infrastructure and staff needed to provide adequate healthcare services. For instance, Mendota does not have a hospital, and several rural pharmacies have limited hours.

Families involved in the Head Start program receive valuable information through referrals, a resource book, and parent meetings. Unfortunately, many issues that families face are difficult to resolve. A significant concern is the lack of health coverage; this has been a persistent problem among families in the area. Undocumented immigrants are ineligible for Medi-Cal or Marketplace coverage, while uninsured families often cite the high cost of insurance as the primary reason they lack coverage.

Another challenge for families is the lack of educational opportunities, which stems from work pressures, high stress levels, and insufficient funds for academic enrichment. These factors contribute to lower levels of education within these families.

Overall, community resources in Fresno have remained stable, with no state budget cuts and limited resources available. While services may be smaller in scale and wait times longer, families in need have still been able to access assistance. Below is a summary of the types of resources available to Head Start families and other community members.

Primary Health Care

Fresno County has a robust network of community resources, as well as health and education institutions. The Fresno Migrant and Seasonal Head Start program works diligently to build strong relationships with local social service agencies and to maintain positive rapport with dentists and doctors in the community. The variety of community resources available to the children and families enrolled in the program is a testament to this effort. Additionally, the program's advocates assist parents in obtaining health documents by using a dedicated database. The program continually seeks out additional resources to support its participants.

Parent Education & Support

The program greatly aids parents in their educational efforts by enhancing parental resilience, fostering social connections, and increasing knowledge of parenting and child development. It also focuses on developing social and emotional competence in children. Furthermore, the program equips parents with the skills they need to prepare their children for school and support their success.

Mental Health

Of the 372 children enrolled in the program, all of them have Medi-Cal. Each county mental health plan contracts with the California Department of Health Care Services to provide mental and behavioral services to Medi-Cal beneficiaries. Specialized providers are contracted to assist parents with any concerns they may have.

One challenge the program has faced is providing mental health services to children. Behavioral health support requires parents to advocate for their children, but many parents are unable to do so due to their work schedules. As a result, their children often do not receive the necessary services.

Families are referred to various organizations for assistance, including United Health Center, Adventist Health Medical Center, Friends, All 4 U, Fresno County Mental Health Services, and Exceptional Parent Unlimited. United Health Care centers have expanded mental health services by creating group sessions and developing care plans for both parents and children.

Transportation

Public transportation is available for parents living within Fresno's city limits. However, families in rural communities serviced by Fresno Migrant & Seasonal Head Start do not have access to public transportation. At the Five Points Head Start center, the only means of transportation is a personal vehicle. The other centers are located in cities that offer public transportation options.

Childcare

In Fresno County, approximately 200,373 children ages birth to 12 have parents who are part of the labor force. Currently, there are 16,581 licensed childcare spaces and 5,132 licensed family childcare homes available. The county's regional market rates establish the maximum allowable reimbursement for parents receiving a state subsidy. The table below shows these rates for different child ages and types of care.

Among children aged 0 to 12 with working parents in Fresno County, the primary reasons parents seek child care are for employment (83%), job-related reasons (10%), and being in school or training (8%). Some parents also choose childcare for enrichment purposes. Since many parents work in agriculture, full-time care is essential for them to maintain their jobs. The availability of childcare, whether full-time or part-time, has remained consistent since 2019.

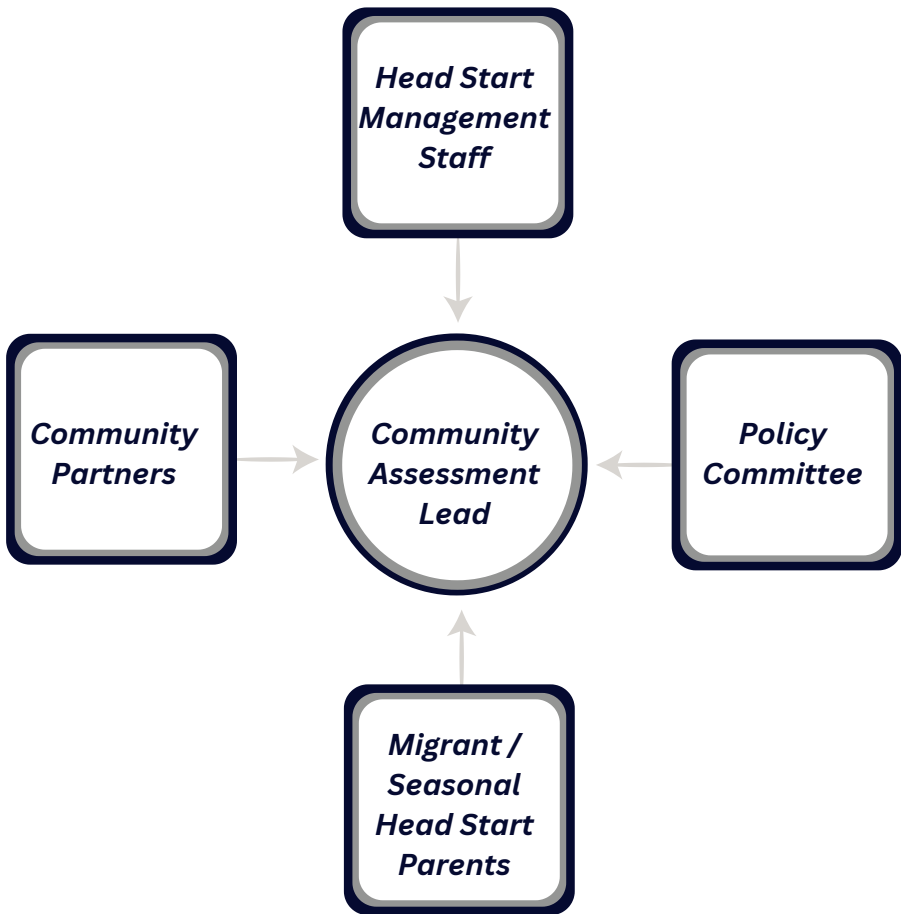


The Community Assessment is a powerful tool for helping to shape the quality of life for everyone in Fresno County. The completed document contains not only extensive data, but thorough, knowledgeable analysis.

The Community Assessment is developed over a five year cycle: year one is a longer and more extensive report, with the other years providing brief updates. The data in these reports provides a panoramic picture of the state of our community: what trends and/or troubling conditions are affecting our community, the quality of life here, and the challenges facing our community.

Process

The Fresno Migrant/Seasonal Head Start Community Assessment was developed by a lead staff person, working closely with staff, community partners, and parents with children enrolled in the program via existing committees, as shown below. The Community Assessment team, as noted later in this document, is a combination of all of these members.



Attaining a high level of success requires that our agency become more innovative and creative in the delivery of human services. This depends on identifying the emerging trends of the past three to five years, analyzing those trends to better understand their impact on our service delivery, and to plan strategically based on those noted changes.

Our community offered a wide variety of information with which to determine current situations and identify issues for action. There are several reasons why our agency needed to secure accurate information about the needs of our community. Like many others, our community experiences a continual flux in demographics: births and deaths of citizens, people moving out and new people moving in, and a natural growth and development of the community overall. As a consequence, what was once an appropriate policy or program can eventually become inappropriate. The character and attitudes of a community can shift as a result of the interplay of services, as well as cultural and economic changes.

The Community Assessment team found a vast array of information, helping to provide an early understanding of the area’s problems and providing insight into the community that most citizens may not have. The data the Community Assessment team accumulated came from a broad variety of services, including internal and external sources. A large amount of statistical data was collected through various avenues; Table 8 identifies various data collection of internal and external sources.

<i>EXTERNAL</i>	<i>INTERNAL</i>
<ul style="list-style-type: none">• American Community Survey• California Budget Project• California Department of Education• California Department of Public Health• California Economic Development Department• California Employment Development Department• California Farm Bureau Federation• California Resource and Referral Network• Center for Social Services Research, UC Berkeley• Early Childhood Learning and Knowledge Center• News articles• Fresno County Ag Commissioner’s Office• National Center for Farmworker Health• US Department of Agriculture• US Department of Housing & Urban Development	<ul style="list-style-type: none">• ChildPlus Head Start Waiting List• Delegate Directory• Policies and Procedures• Program Information Report• Program Staff

Limitations of Data

Because of the prohibitive cost of primary research, the 2025-2026 Community Assessment relies on statistics and information that others have compiled, and therefore, has its limitations. To assure that the information provided by the Community Assessment is deciphered and implemented most effectively, it is important to be aware of the following limitations.

Geographic Limitations

The intent of the Community Assessment is to track conditions in Fresno County. However, not all data is available at the local or county level. In some cases, available regional, state, national prevalence rates, or survey results, can be extrapolated to the local level. However, this assumes that the same rate that applies nationally also applies to local conditions. This may or may not be the case, but the technique allows for an estimate of local conditions.

Availability

The Community Assessment relies on data that can be collected and analyzed to help determine if, and to what degree, a problem or need exists. In some cases, data may not exist that directly applies to a certain need or condition. The committee structure and review process help to offset this drawback to some extent. CAPMC representatives and community experts had the opportunity to identify any such needs and ensure that they are considered in the priority-setting process.

Format

Data is not always collected in the format that is best suited to the purposes of the report. For example, data is often reflected in pie graphs, charts, figures and pictures.

Reporting Periods

Reporting periods can vary by calendar year, frequency, and fiscal year. Some data is reported on a calendar-year basis, and other data on a fiscal-year basis. Different jurisdictions and organizations have different fiscal years.

Accuracy & Validity

We have been very careful in collecting, analyzing, and presenting data from a variety of sources. Where any question about accuracy or validity of the data occurred, that data was not included in the Community Assessment. Drafts of the report were reviewed multiple times by staff and outside experts.

However, it was not possible to authenticate all data. In some cases, expert opinion was included in the analysis regarding the state or condition of a certain issue. We have made every effort to properly document this independent judgment.

Even though the data may be valid, questions about accuracy may still arise. While under-reporting is a concern about data in general, it can be of particular concern when dealing with certain types of data. These areas include: crime, family violence, migrant status, child abuse, and school dropout rates. There are a number of reasons why individuals fail to report certain conditions, such as:

- Suspicion of authority
- Language or cultural barriers
- Immigration status
- Concerns about retribution
- Attempts to protect someone or to keep a problem in the family
- Subjective definitions about what constitutes a certain indicator

While under-reporting can make it difficult to gauge the true size of a problem, if it is considered to be fairly constant then trends over time can still be identified.

Capacity

The availability of services can substantially influence reporting. When particular resources are limited those individuals in need of that service may not be able to obtain it. This can result in that section of the community not being counted in the total. Public awareness is similar to capacity in that reports of certain conditions may increase based on the public profile of an issue or event.

Subjectivity

One of the primary objectives of the Community Assessment is to recommend areas of emphasis for future human service investment. As such, volunteer committees are called upon to make value judgments about the relative importance or size of a problem or need, based on the available data and other information.

The data is subject to interpretation as individuals or groups come to conclusions about what the data suggests. The process of determining priorities for CAPMC through group consensus is intended to partially offset this limitation. At the same time, the report and accompanying data are intended to serve as a resource to other individuals and groups in the community. Other users have the ability to review the data and develop their own interpretations and/or priorities.

Baseline

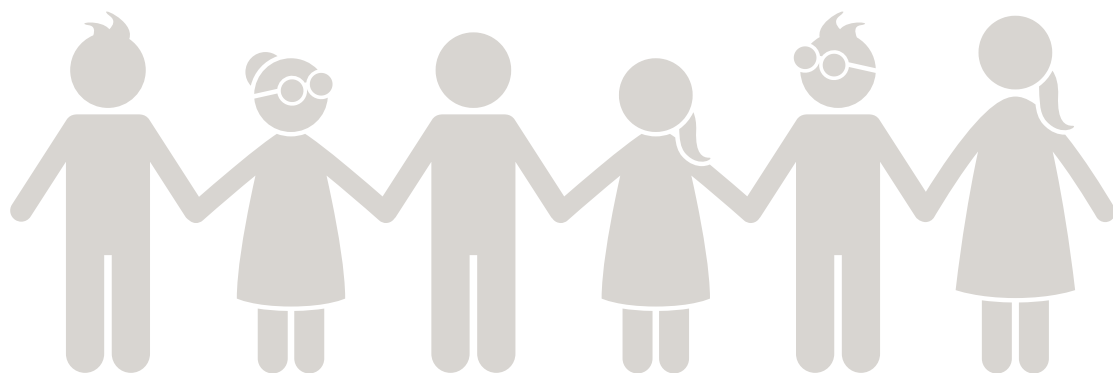
By collecting time-series data whenever possible, trends can be identified. However, because data is available in differing time frames and individuals interpret the data differently, the determination of trends is often subjective.

Causation

Reporting certain conditions or trends does not provide information about their causes. Certain studies suggest a correlation between cause and effect.

Finally, it should be noted that when collecting and using data that provides merely a “snapshot” of conditions at a particular point in time, any changes in the conditions of particular individuals or households are not taken into account. Individuals who are poor one year may not necessarily be poor at a later date, while others may readily replace them.

In addition to the limitations listed above, the unavailability of migrant/seasonal specific data for the local service area poses challenges. Historical internal data, as well as general service area data, were used to determine information regarding the migrant /seasonal population. Although the agency was faced with the noted limitations, the information provided is the most accurate account possible of the migrant /seasonal farmworker population in Madera and County as it relates to eligibility in the Madera Migrant/Seasonal Head Start program.



Definition of Qualifying Terms

The definition used to qualify a migrant family for the Migrant/Seasonal Head Start program is as follows according to 45 CFR §1305.2:

“Migrant family means, for purposes of Head Start eligibility, a family who changed their residence by moving from one geographic location to another within the preceding 2-year period with the intent to engage in agricultural work and whose family’s earned income comes primarily (more than 50%) from agricultural work in the last 12 month or calendar year.”

The definition used to qualify a seasonal family for the Migrant/Seasonal Head Start program is as follows:

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

Prioritization Process

The Community Assessment team has collected the most current information available for more than 40 indicators in four impacted areas: demographic conditions, social conditions, economic conditions, and childcare conditions. Each impacted area has a set of indicators that provide information about the magnitude of certain needs, social problems or contributing factors; and the overall performance in the community in addressing issues, needs or problems.

The Community Assessment team organized the following issues. The team met to review and discuss data and then identify and prioritize the needs of families. Factors taken into consideration are: budget, staffing, and scope of work.



IDENTIFIED PRIORITIES

- Access to inexpensive and healthy food
- Mental Health Resources
- Transportation Resources
- Health Insurance Eligibility
- Educational Resources
- Affordable Housing / Cost of Living
- Hospital
- Staffing

SERVICE AREA DATA

FRESNO COUNTY GEOGRAPHY



Fresno County, California, stands out as a remarkable gem in the Central Valley, offering a diverse landscape of elevations and climates. Nestled between the majestic Sierra Nevada to the east and the stunning Coast Range to the west, this county is strategically located at the heart of the San Joaquin Valley, just south of Stockton and north of Bakersfield. Spanning an impressive 6,011 square miles, Fresno County is perfectly situated between breathtaking coastal mountain ranges and the awe-inspiring Sierra Nevada.

The abundance of water sources—including the San Joaquin River, Kings River, Delta-Mendota Canal, Big Creek, Friant-Kern Canal, Helm Canal, and Madera Canal—nurtures the land and fuels its agricultural prosperity. Recognized as the most agriculturally rich county in the United States, Fresno County boasts a vibrant economy driven by high-value crops such as grapes, almonds, cotton, peaches, and nectarines. This remarkable agricultural output not only supports local communities but also contributes significantly to the nation's food supply, making Fresno County a key player in America's agricultural landscape.

Fresno County enjoys approximately 83% sunshine throughout the year, accounting for about 303 sunny days. The region experiences an average annual rainfall of 10.95 inches and receives about 0.10 inches of snowfall, contributing to its varied climate conditions. With elevations ranging from the towering 14,000-foot peaks of the Sierra Nevada to the valley floor, which is just 100 feet above sea level at its lowest point, Fresno County offers a diverse array of climate experiences.

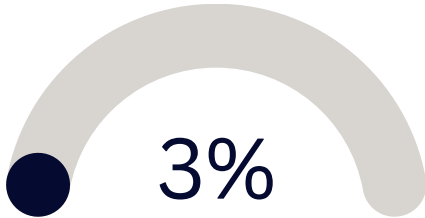
Beyond its climate, Fresno County has made notable strides in areas such as education, health, longevity, family composition, and economic growth. These advancements reflect the community's resilience and determination. Nevertheless, it is essential to acknowledge that challenges persist, notably the increasing likelihood of children being born into poverty or within families that lack health insurance.



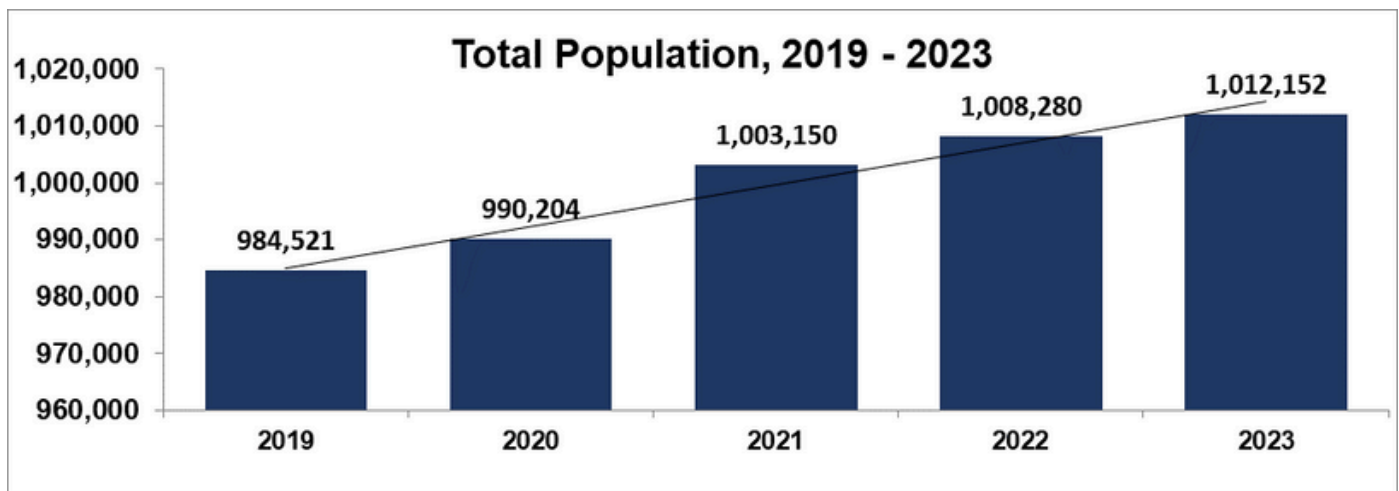
DEMOGRAPHIC FEATURES

POPULATION

Fresno County's population has risen steadily since 2019 by:



The American Community Survey revealed the most recent population in 2023 is 1,012,152. The population rate increased despite some of the regions the program serves being primarily rural and offering fewer employment opportunities. However, agriculture attracts a substantial flow of immigrants from Mexico and Central America, and importantly, a small but steady flow of Asian and Eastern Asian groups to the area, contributing to the diversity and growth of the community.



Source: U.S. Census Bureau, American Community Survey 2019-2023, 5-Year Estimates. B01003.

The American Community Survey indicates that the population of children aged 0 to 5 years in Fresno County has declined over a specific timeframe. While the overall population of the county has grown by 3%, the number of children in this age group has decreased by 6% during the same period.

Fresno County Population of Children Age 0-5

Ages	2019	2020	2021	2022	2023
Under 3	44,630	43,106	42,336	40,995	41,156
3 and 4 years	33,009	33,193	32,671	31,582	30,716
5 Years	14,800	15,281	15,845	15,707	14,889
Total	92,439	91,580	90,852	88,284	86,761

Source: U.S. Census Bureau, American Community Survey 2019-2023, 5-Year Estimates. B09001.

POPULATION



The service area is limited to the rural areas of Fresno County. Recruitment is determined by three factors: the location of growers and agricultural areas, the location of the program center, and acceptable transportation times per the Head Start Performance Standards. Our center-based program operates in the following six cities:

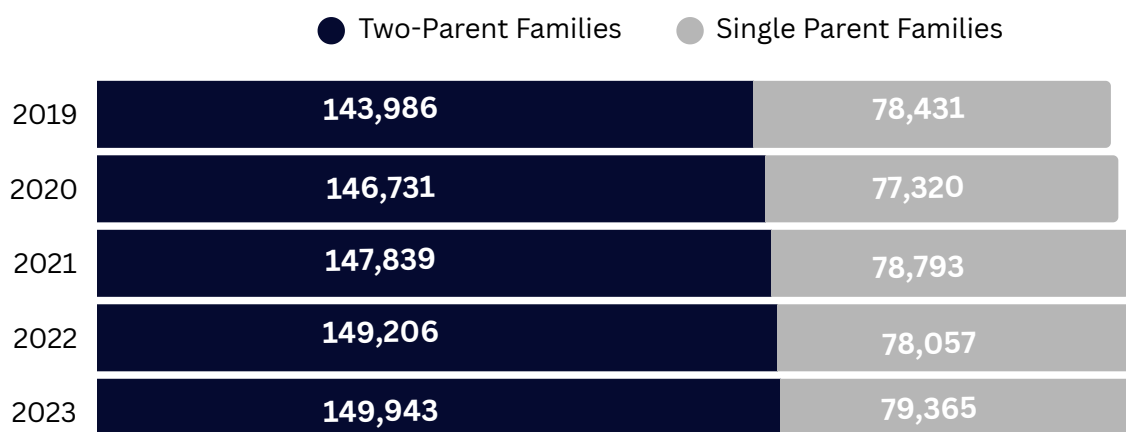
CITY	POPULATION	CHILDREN UNDER 5
Selma	24,467	5.6%
Orange Cove	9,497	7.0%
Reedley	25,958	8.8%
Mendota	12,530	9.1%
Firebaugh	8,547	7.3%
Five Points	892	NA

Source: United States Census Bureau (Quick Facts July 1, 2023)

FAMILY & HOUSEHOLD SIZE



According to the newly released 2023 American Community Survey data, the average household size in Fresno County is now 3.08 people, a slight decrease since 2019's value of 3.14. Also, the average family size in 2023 in Fresno County was 3.66 people, a slight decrease since 2019 value of 3.69. The charts below display family type of the Fresno County populations with children under 18 years of age. The data shows an increase on two-parent families and single parent families from 2019 to 2023.

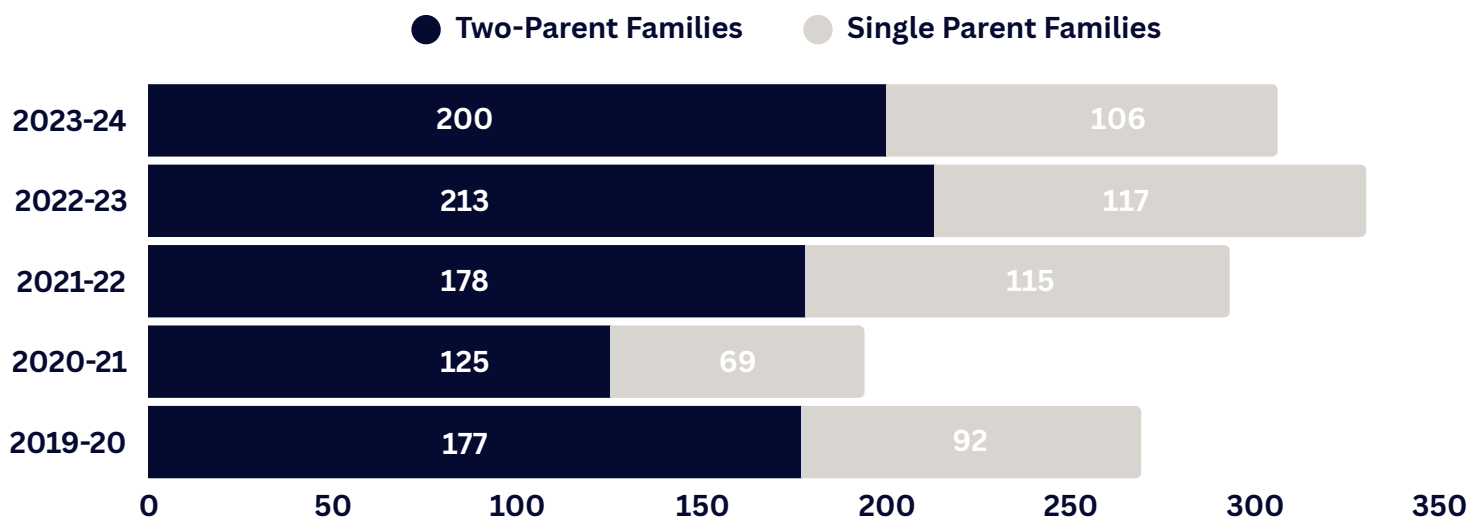


Source: U.S. Census Bureau, American Community Survey 2023, 5 Year Estimates. B11003.

CAPMC HEAD START FAMILY SIZE



The table below displays data from the families served at CAPMC Migrant/Seasonal Head Start Program. Compared to the county-wide data, the parents in the program have a much higher rate of two-parent households. Also, there was a slight decrease in the total number of families served in 2023-2024, which was 306. In 2020-2021, it was lower, a total of 194 families served due to COVID-19 restrictions implemented during the pandemic and lack of agriculture employment.



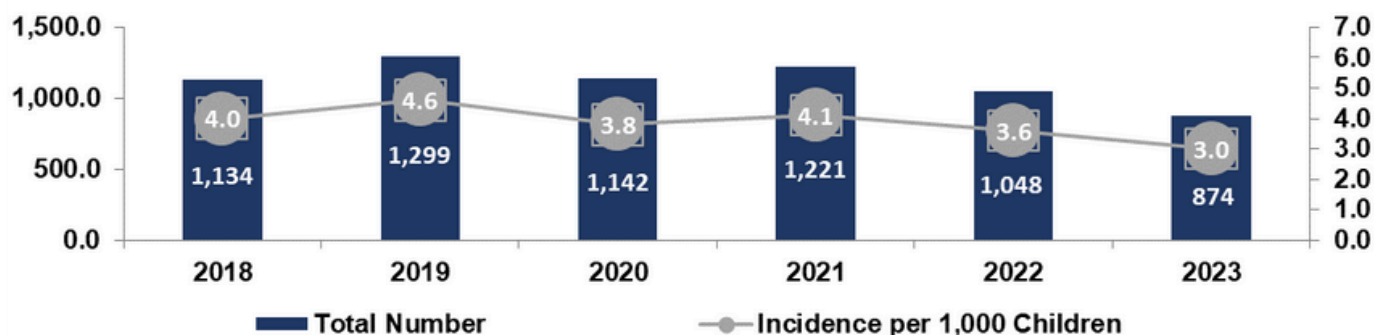
Source: Program Information Report, CAPMC, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24. C.34 a-b.

FOSTER CHILDREN



The number of foster children in Fresno County has fluctuated from 2018 to 2023, with a spike in 2019. However, 2023 data show a significant decrease from previous years. Below is a display of the children with entries to foster care, child population (0-17), and incidence rates data.

Children with Entries to Foster Care, Child Population (0-17), and Incidence Rates



Source: Center for Social Services Research, University of California at Berkeley. Children with Entries to Foster Care, Child Population (0-17), and Incidence Rates.

HOMELESS CHILDREN

The total number of public school students from Pre-k to 12th grade identified as homeless in the 2021 school year was 3,641, with a increase of 1.1% from the 2020 school year. However, if you see the data below, you'll notice a significant decrease in grades 6 to 8 identified as homeless during 2017-2021.

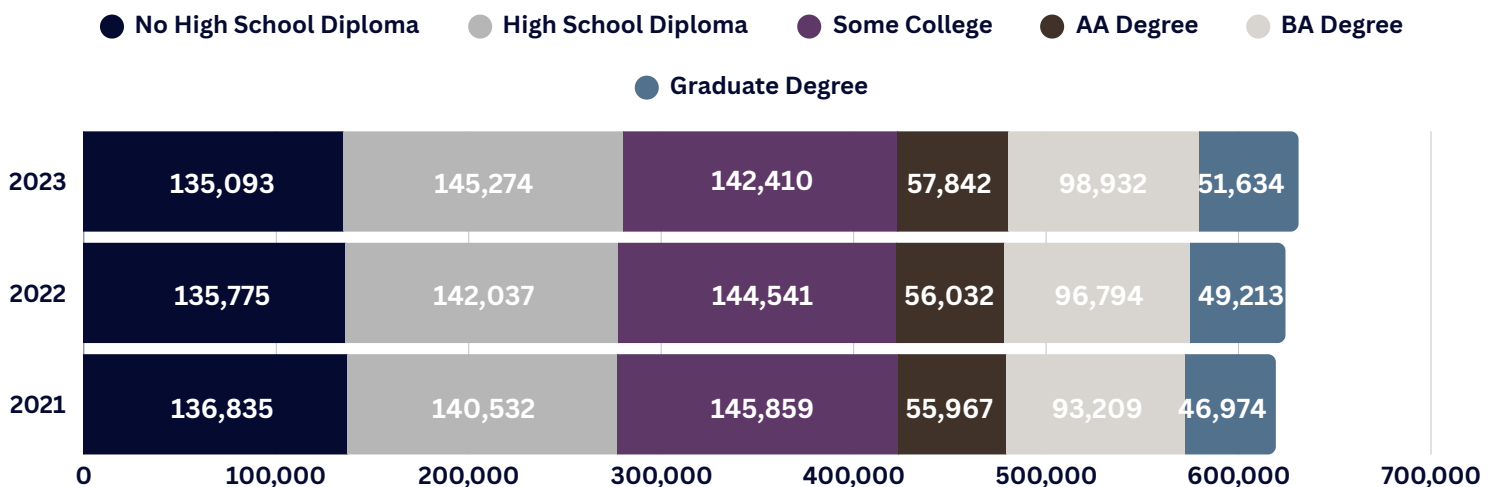
FRESNO COUNTY	NUMBER				
GRADE LEVEL	2017	2018	2019	2020	2021
Pre-K to Grade 5	2,866	2,457	2,232	1,547	1,805
Grades 6 to 8	1,187	1,061	1,005	617	742
Grades 9 to 12	1,352	1,300	1,229	875	1,094

Source: KidsData (Homeless Pulibc School Students , by grade level)

EDUCATION LEVEL



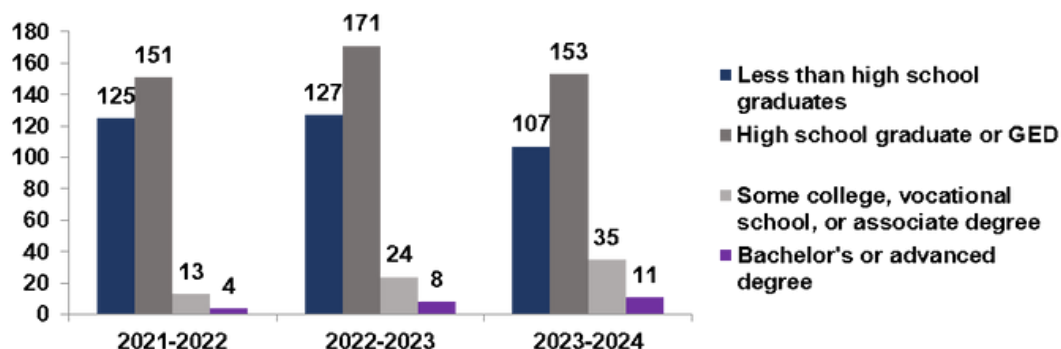
The educational attainment of the Fresno County population has continued to fluctuate, with the number of people with no high school diploma and those with a diploma or higher. Although higher education is available to all students, the cost of college in California has deterred many who might otherwise pursue it. Also, with the impacted job market flooded with college graduates needing help finding work, some see that a college degree does not ensure employment. Below is the educational attainment for population 25 years and older in Fresno County.



Source: U.S. Census Bureau, American Community Survey 2021-20223, 5 Year Estimates. S1501.

EDUCATION LEVEL

Most parents in the CAPMC Migrant/Seasonal Head Start program have less than a high school diploma or GED, as displayed in the data below the educational level of parents served in the program.



Source: Program Information Report, CAPMC, 2021-22, 2022-23, 2023-24 C.36 a –d.

EDUCATIONAL INSTITUTIONS

A variety of higher education institutions are available to the communities in the CAPMC services area, including state-run local community colleges and universities and private for-profit and non-profit colleges and universities. The educational institutions in Fresno County include State Center Community College (Madera Center) and San Joaquin Valley College. Fresno City College, California State University-Fresno, and Fresno Pacific University are located in the metropolitan area of Fresno, but many students from the surrounding areas attend these large universities. Also, the University of California Merced, established in 2005, is only 39 miles east of Madera County.



HEALTH & NUTRITION

Health/nutrition continues to be an ongoing point of referrals for Migrant/Seasonal families. Family Advocates work with them to obtain benefits/coverage, as well as a medical and dental home. The most prevailing trends in health/nutrition are asthma, obesity, physical activity levels, and the accessibility of promoted healthy choices.

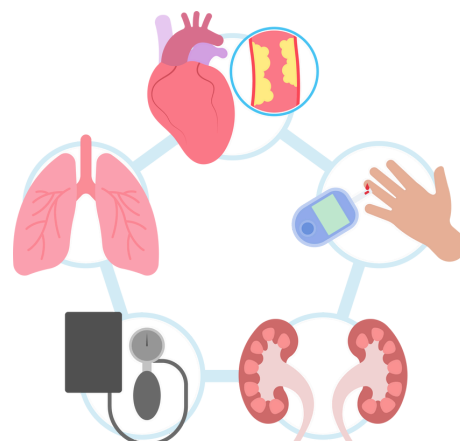
Asthma

According to the California Air Resources Board, Fresno's poor air quality can worsen asthma symptoms and trigger asthma attacks. The California Health Interview Survey indicates that 19% of Fresno County residents have been diagnosed with asthma. Many children are treated with medication for asthma, which can lead to more serious respiratory problems. To address these concerns, CAPMC has created an Asthma/Respiratory Plan form to ensure that all symptoms, medications, and training are thoroughly documented.



Obesity

Obesity leads to childhood and adult diabetes, heart disease, high blood pressure and other obesity-related illnesses. Obesity rates among low-income families is still much higher than the Healthy People 2022 target nationwide. According to the PIR Report for 2023-2024 year, the number of obese children in CAPMC's Migrant/Seasonal Head Start Program was 25, or 6.7%. This data shows that obesity continues to be major medical concern for Head Start families. CAPMC staff worked with community partners and health providers to attempt to get a more accurate portrayal of the data for obesity. CAPMC endorses Rethink Your Drink and works with children at the center.



Physical Activity Levels

A growing concern nation-wide and locally is the level of activity that children are getting on a daily basis. Head Start works with the CAL Fresh and IMIL (I am Moving I am Learning) to promote physical activity among children and parents.



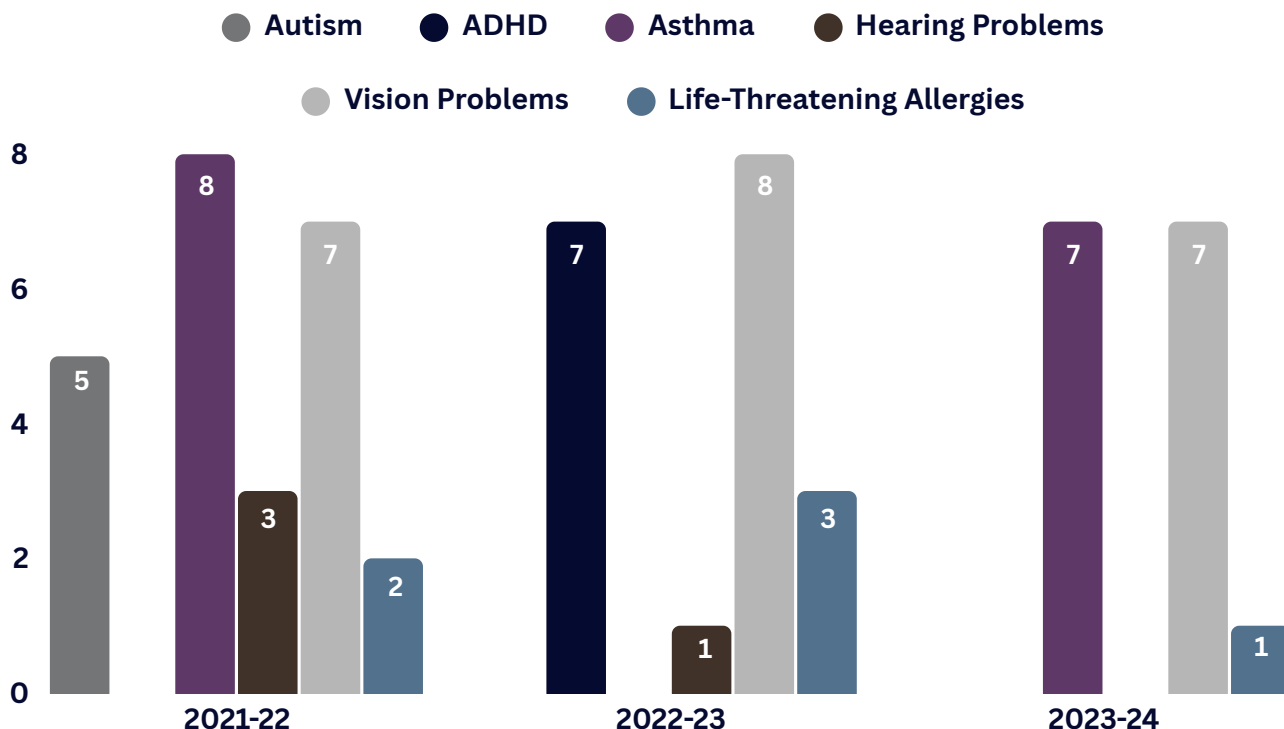
Healthy Choices

A trend in the Central Valley is emerging regarding accessibility. Although many programs are promoting healthy choices, some of those options are not available at small, neighborhood markets where families shop. WIC (Women, Infants & Children) has been taking the lead in advocating for this issue.



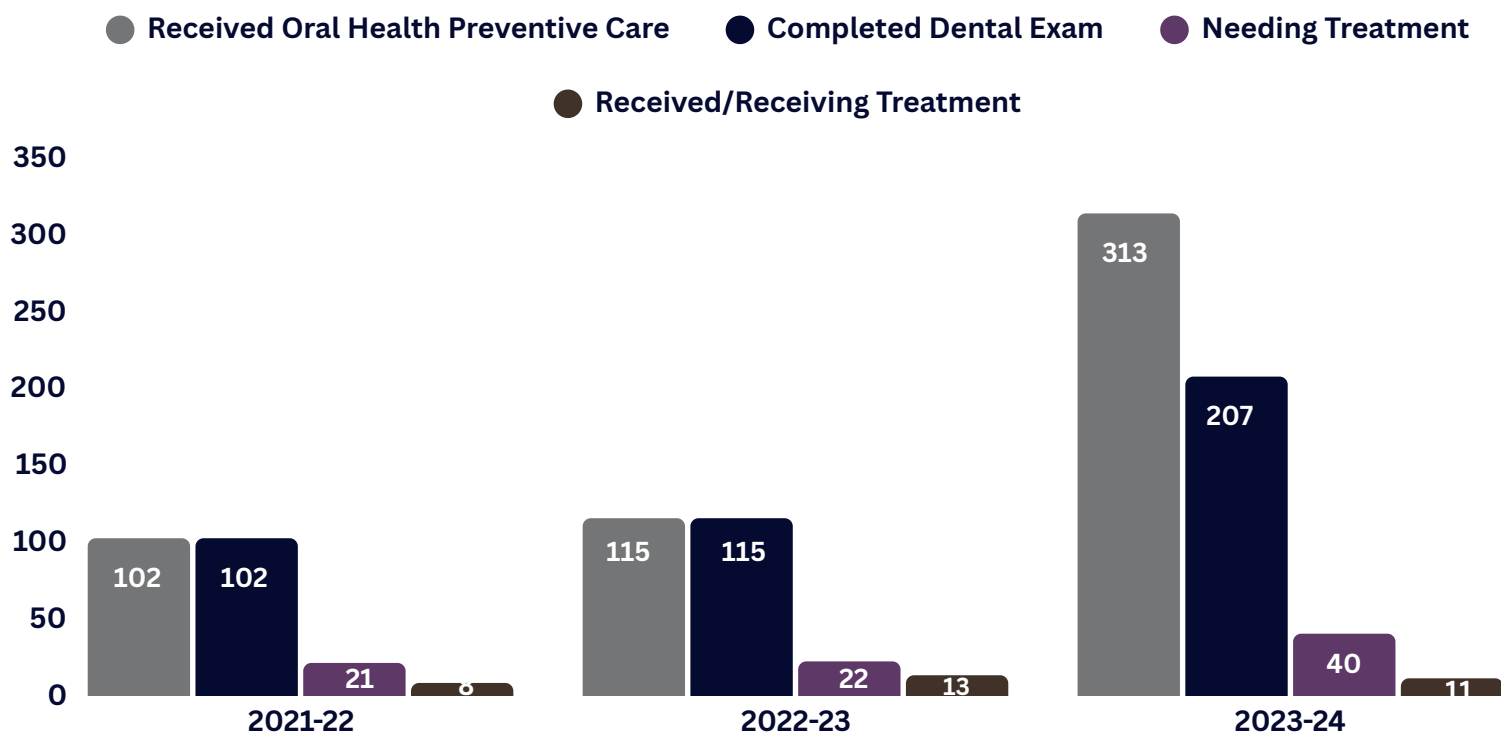
HEALTH & NUTRITION

The first graph displays data on the medical treatment of enrolled children in the CAPMC Migrant / Seasonal Head Start. As shown below, Asthma and Vision problems continues to be the highest medical treatment among the children in the program.



Source: Program Information Reports, CAPMC, 2021-2022, 2022-2023, 2023-2024 C.9 a – i.

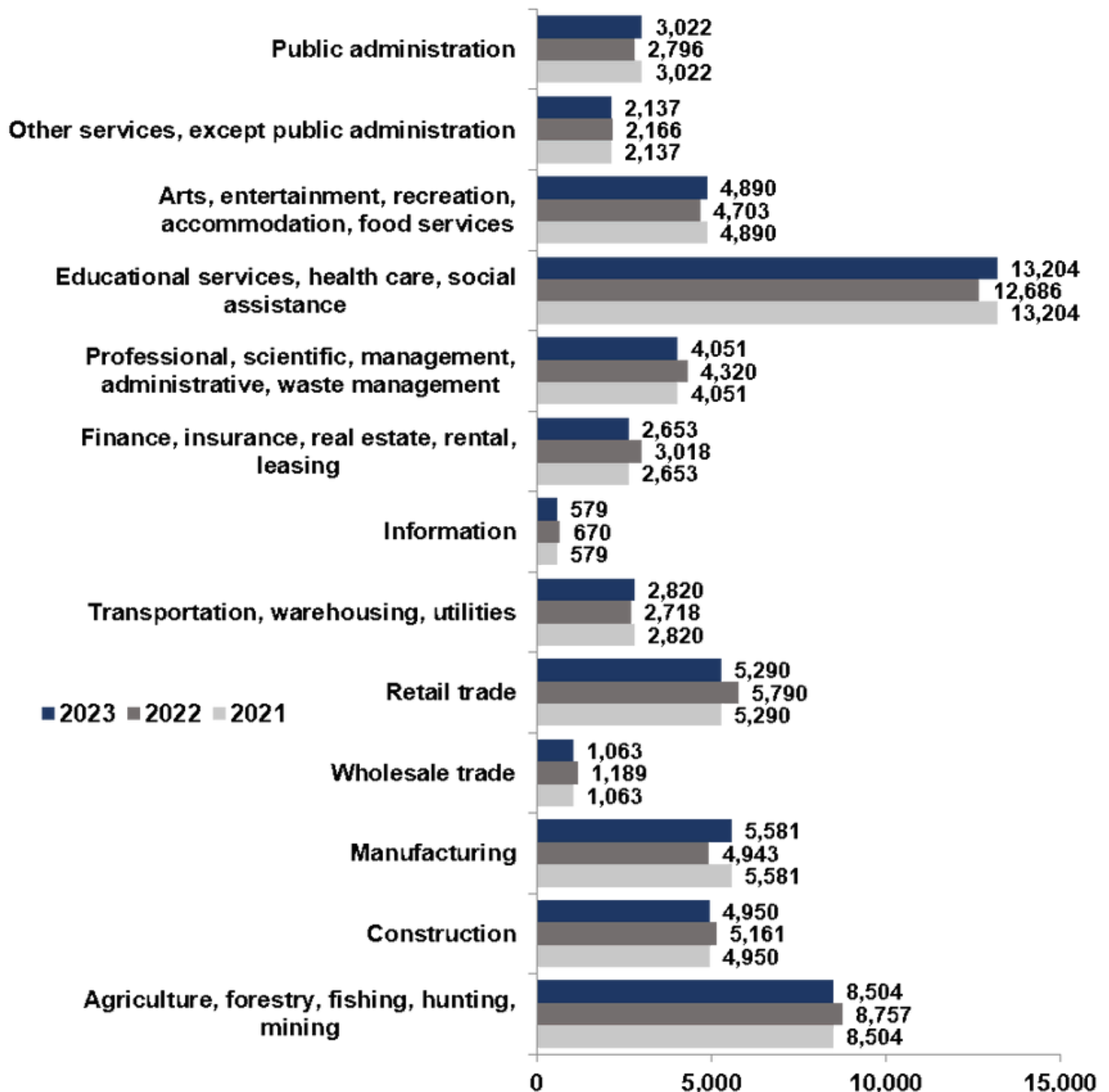
The second graph displays data on the dental treatment of enrolled children in the CAPMC Migrant / Seasonal Head Start. As shown below, 84% of the children in the program have received oral health preventive care during the 2023-2024 program year.



Source: Program Information Report, CAPMC 2021-2022, 2022-2023, 2023-2024 C.18, C.19.

ECONOMIC FEATURES

The Employment Development Department of California identified hospitals, Amazon Fulfillment Service Center and Fresno State University (1,000 to 4,999 employees) as the major employers in Fresno County for the year 2023. According to the American Community Survey, the top three industries in Fresno County for 2023 were education, agriculture and retail trade. Displayed below is the civilian population's industry of employment for the years 2021-2023.

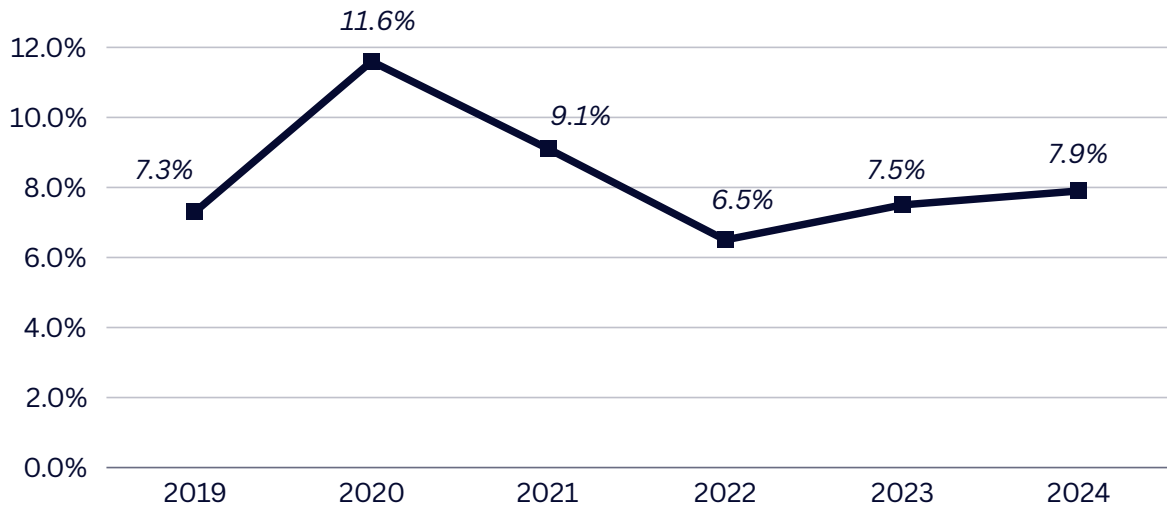


Source: U.S. Census Bureau, American Community Survey 2021, 2022, 2023 5 Year Estimates. C24030.

UNEMPLOYMENT RATE



The unemployment rate in the Fresno County was 7.9 percent in December 2024, up from a revised 7.8 percent in November 2024, and below the year-ago estimate of 8.1 percent. This compares with an unadjusted unemployment rate of 5.2 percent for California and 3.8 percent for the nation during the same period. The Chart below displays the annual unemployment data since 2019.



Source: California Economic Development Department, Labor Market Division, Annual Labor Data 2019-2024. Report 400C.

Between November 2024 and December 2024, total industry employment decreased by 900 jobs (down 0.2 percent), to total 433,900. Nonfarm employment declined by 1,900 jobs (down 0.5 percent), while farm employment rose by 1,000 jobs (up 3.2 percent).

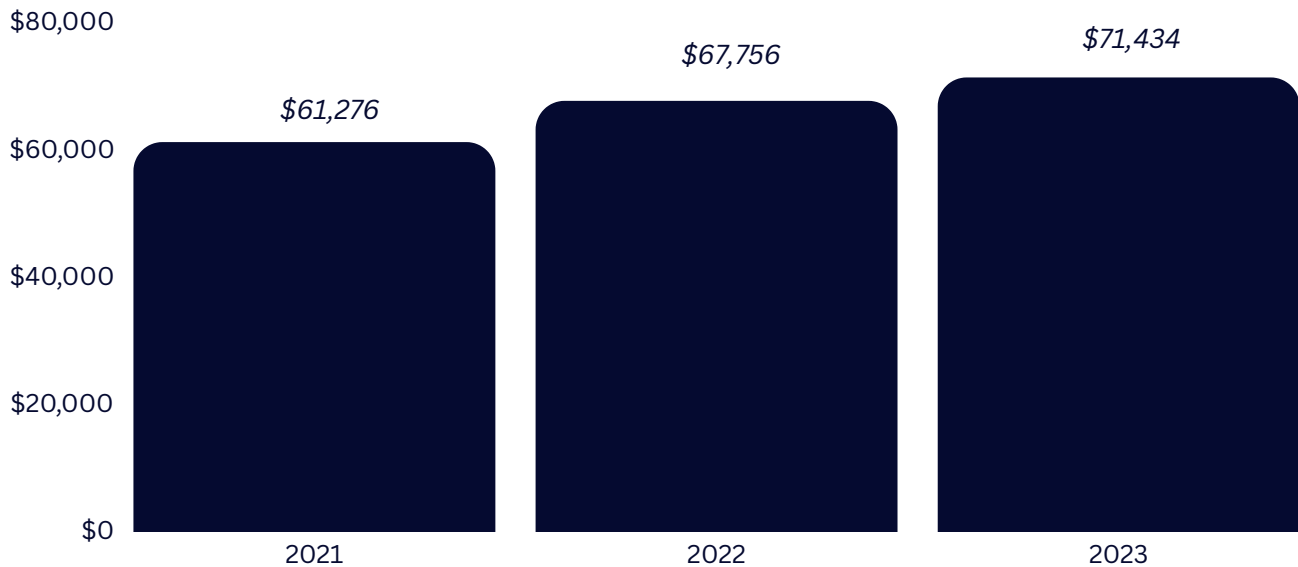
- Government recorded the largest month-over decline with a drop of 2,300 jobs. Losses were in local government (down 2,100 jobs), state government (down 100 jobs), and federal government (down 100 jobs).
- Professional and business services posted a month-over drop of 200 jobs.
- Manufacturing experienced a decrease of 100 jobs. The loss was concentrated in nondurable goods.
- Meanwhile, farm employment reported the largest month-over gain with the addition of 1,000 jobs.
- Two industry sectors posted employment gains of 200 jobs each: trade, transportation, and utilities and private education and health services.

Source: [https://labormarketinfo.edd.ca.gov/file/lfmonth/frsn\\$pds.pdf](https://labormarketinfo.edd.ca.gov/file/lfmonth/frsn$pds.pdf)

HOUSEHOLD INCOME LEVELS



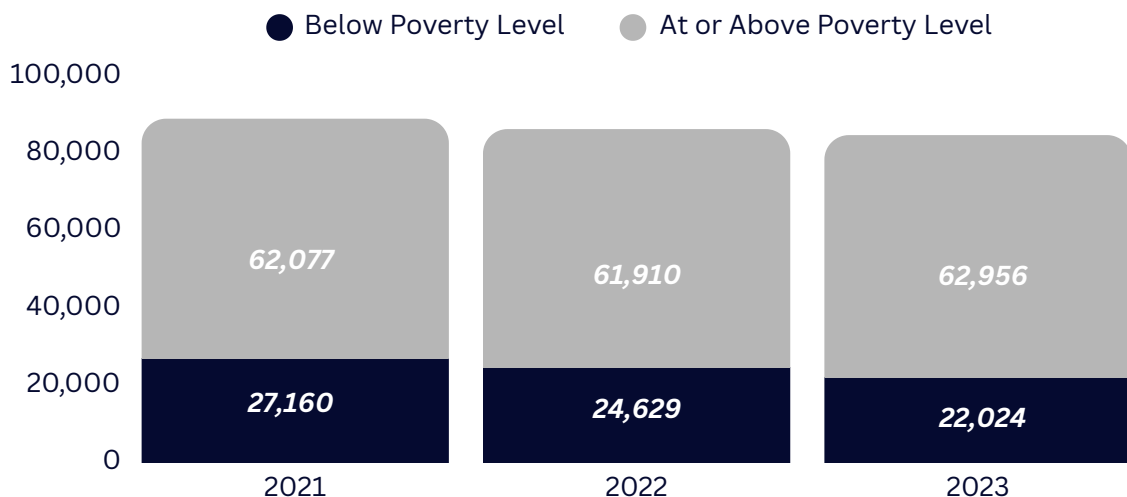
The income levels for the service areas have increased over the period 2021 to 2023. With agricultural changes, industry adjustments, and the 2021 inflation-adjusted dollars, families have been affected. Unemployment also plays a large role in the median income level. The graph below displays the median household income in Fresno County which has gone up by 14% from 2021.



Source: U.S. Census Bureau, American Community Survey 2021-2023, 5 Year Estimates. B19013.

POVERTY

Over the past decade there has been a growing concern with the overall poverty rate in Fresno County but of highest concern are children living in poverty. Based on information gathered from the U.S. Census, children under the age of five have a poverty rate of over 9% which means that more than 1 in 3 children in Fresno County live in poverty. The graph below displays data of children under 5 in poverty.



Source: U.S. Census Bureau, American Community Survey 2021-2023, 5 Year Estimates. B17001.

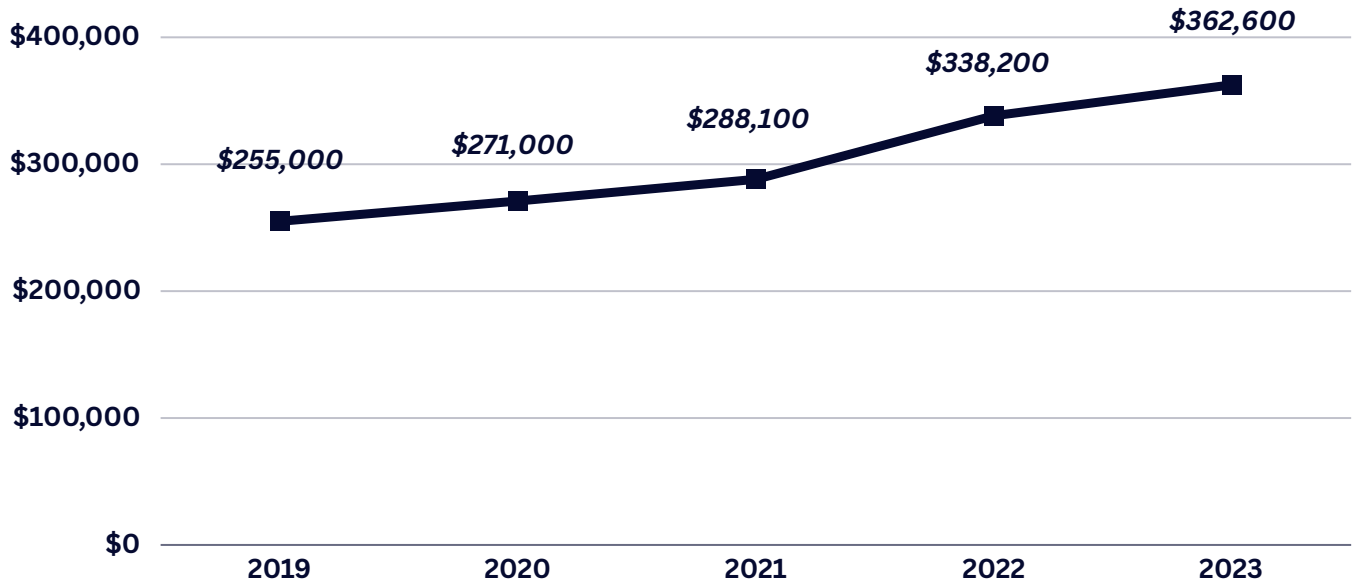
The economy in California has been turbulent over the past several years and has left many individuals without jobs, and families with reduced or no income. The cost of food, health care, childcare and other basic needs have increased, causing many Fresno County residents to struggle to survive. Below are the 2025 Poverty Guidelines (eligible for many social services) released by the Office of the Assistant Secretary for Planning and Evaluation (ASPE).

2025 POVERTY GUIDELINES				
PERSONS IN FAMILY	POVERTY GUIDELINE	<125% FEDERAL POVERTY LEVEL	<130% FEDERAL POVERTY LEVEL	<138% FEDERAL POVERTY LEVEL
1	\$15,650	\$19,562.50	\$20,345	\$21,597
2	\$21,150	\$26,437.50	\$27,495	\$29,187
3	\$26,650	\$33,312.50	\$34,645	\$36,777
4	\$32,150	\$40,187.50	\$41,795	\$44,367
5	\$37,650	\$47,062.50	\$48,945	\$51,957
6	\$43,150	\$53,937.50	\$56,095	\$59,547
7	\$48,650	\$60,812.50	\$63,245	\$67,137
8	\$54,150	\$67,687.50	\$70,395	\$74,727
For families / households with more than 8 persons, add \$5,500 for each additional person.				

Source: <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>

HOUSING ENVIROMENT & CONDITIONS

The median purchase price of a home in Fresno County has increased 30% over the period 2019 to 2023, after COVID-19. Qualifying for a home loan is becoming more and more difficult as the Federal Reserve tightens the availability of lending dollars; but first-time homebuyers have access to assistance in the form of grants and programs. The data below displays the median home values in Fresno County.

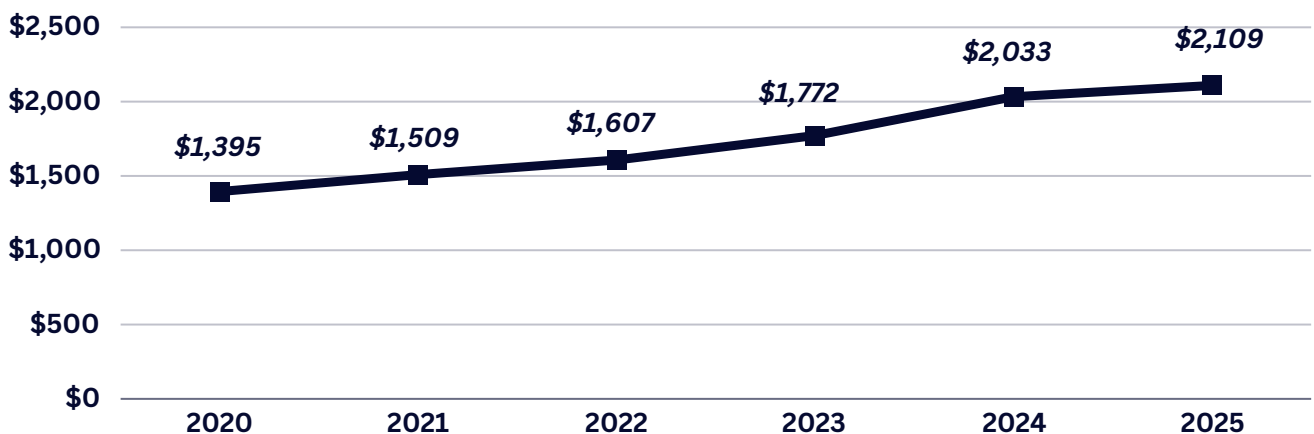


Source: U.S. Census Bureau, American Community Survey 2019-2023, 5 Year Estimates. DP04.

According to the FRED economic data, the current housing inventory median listing price in Fresno County as of January 2025 is \$475,000 which is 25% higher than in 2020.

FAIR MARKET RENT

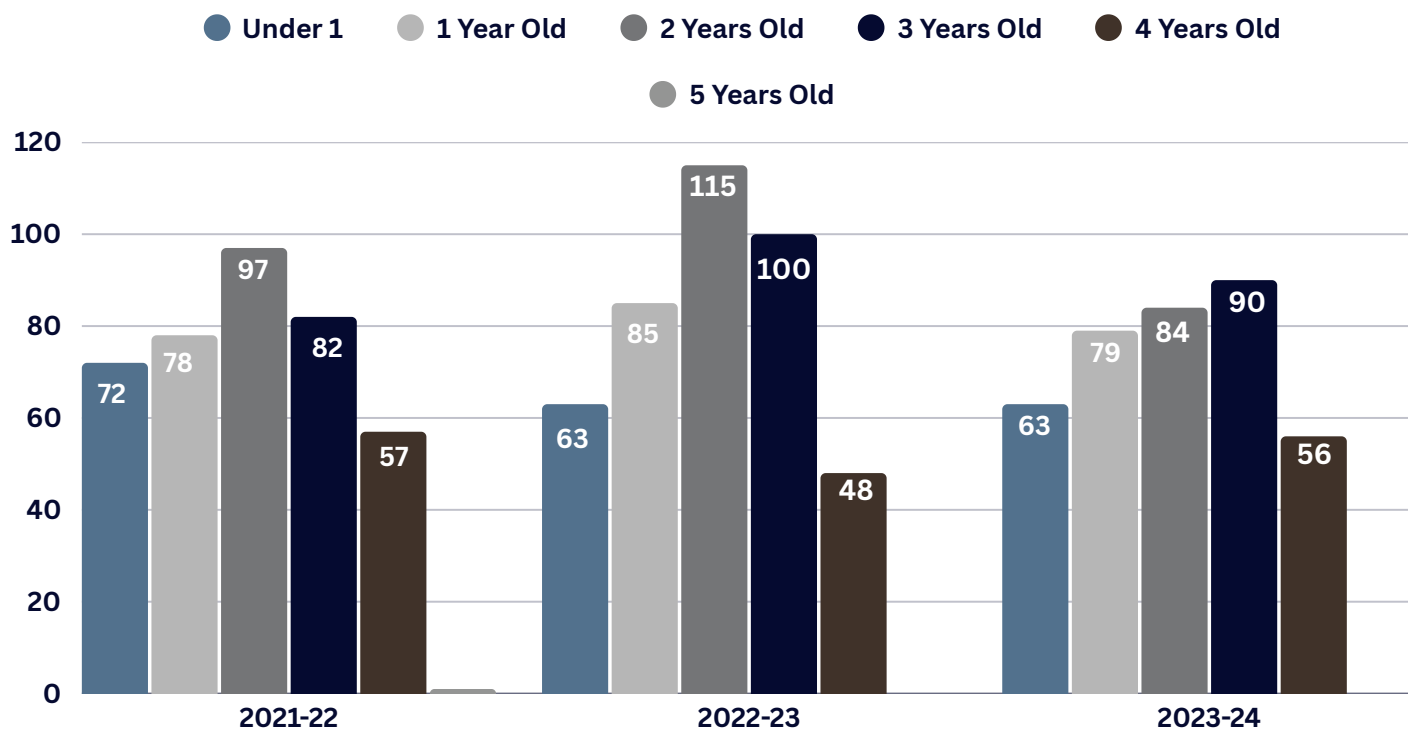
The downturn in the economy has caused many individuals and families to lose their homes and forced them to find alternatives. The table below reflects the continuous market instability of houses for rent from 2020 to 2025. In 2020, the cost to rent a three-bedroom home in Fresno County was \$1,395. The cost to rent the same three-bedroom home in 2025 increased 34% to \$2,109. The data below displays the fair market rent for 3-bedrooms in Fresno County.



Source: U.S. Department of Housing and Urban Development. Fair Market Rents, 3-bedroom, 2020-2025.

ENROLLED CHILDREN

Based upon data from the Program Information Report (PIR) for the last three program years, the following chart displays the ages of children enrolled. Due to the lack of staffing, fewer parents migrating or working in agriculture, and the COVID-19 Pandemic, the Fresno Migrant / Seasonal Head Start program did not meet the funded enrollment. The CA Department of Education limited the number of children per classroom to prevent exposure between children and staff. The data below displays the ages of enrolled children in the CAPMC Migrant / Seasonal Head Start Program from 2021 to 2024.



Source: Program Information Report, CAPMC, 2021-22, 2022-23, 2023-24 A.10 a -g.



LOCATIONS OF CENTERS WITHIN SERVICE AREA

SERVICE AREA

ADDRESS

Firebaugh

1777 Thomas Conboy
Firebaugh, CA 93622

Five Points

18849 W. Excelsior Road
Five Points, CA 93624

Mendota

435 Sorenson
Mendota, CA 93640

Orange Cove

315 Adams Street
Orange Cove, CA 93646

Inez C Rodriguez

1501 Del Altair
Reedley, CA 93654

Selma

12898 S. Fowler Ave.
Selma, CA 93662



AGRICULTURE

According to the 2023 Annual Crop & Livestock Report of the Fresno County Department of Agriculture, crop values can vary yearly due to production, market, and weather conditions. Grapes are the leading agricultural commodity in Fresno County with a gross value of \$1,339,412,000, which represents 15.59% of the total gross value of all crops produced in 2023. Almonds remain in rank 2, while Pistachios are number 3 rank, tomatoes rank 4 and Cattle & Calves stated in rank 5.



Commodity	2023 Rank	2023 Dollar Value	2022 Rank
Grapes	1	\$1,339,412,000	1
Almonds	2	\$1,023,658,000	2
Pistachios	3	\$862,021,000	3
Tomatoes	4	\$601,389,000	7
Cattle & Calves	5	\$572,418,000	6
Poultry	6	\$546,119,000	5
Milk	7	\$538,349,000	4
Peaches	8	\$365,871,000	8
Garlic	9	\$309,396,000	9
Nectarines	10	\$246,369,000	11

Source: Fresno County Annual Crop & Livestock Report, Ten leading Crops, Fresno County, 2023.

AGRICULTURE

According to the Fresno Annual County Crop & Livestock report the total gross production value for 2023 is \$8,589,054,000. This represents an increase of \$493,508,000 or 6.1% over the previous year's total of \$8,095,546,000.

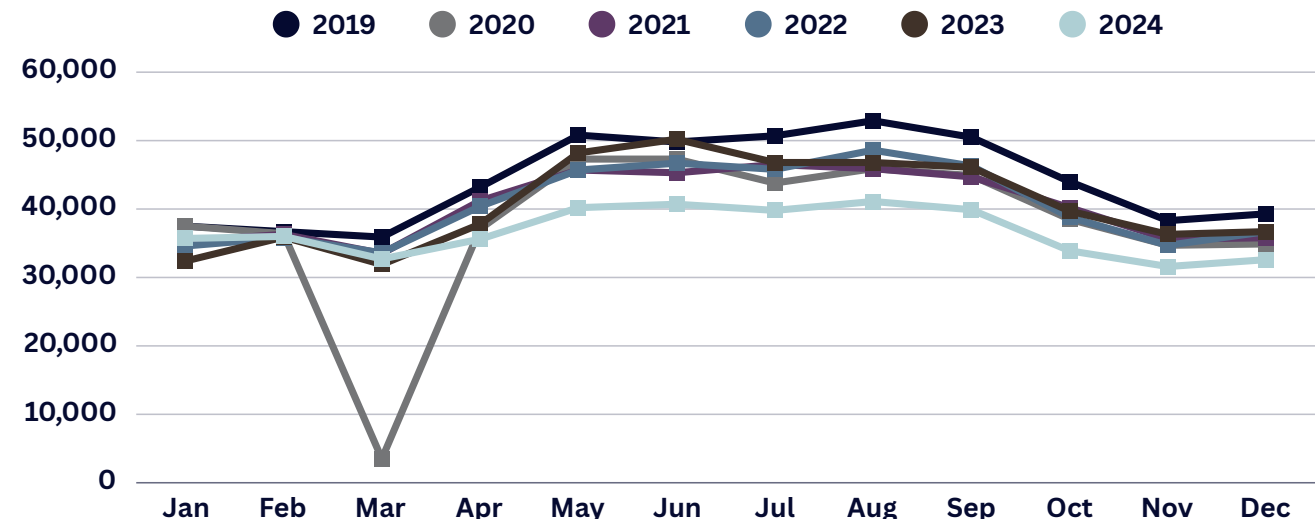


Year	Agriculture Value
2017	\$7.0 billion
2018	\$7.8 billion
2019	\$7.7 billion
2020	\$7.9 billion
2021	\$8.0 billion
2022	\$8.0 billion
2023	\$8.5 billion

Source: Fresno County Annual Crop & Livestock Reports, 2017-2023

AGRICULTURAL JOBS

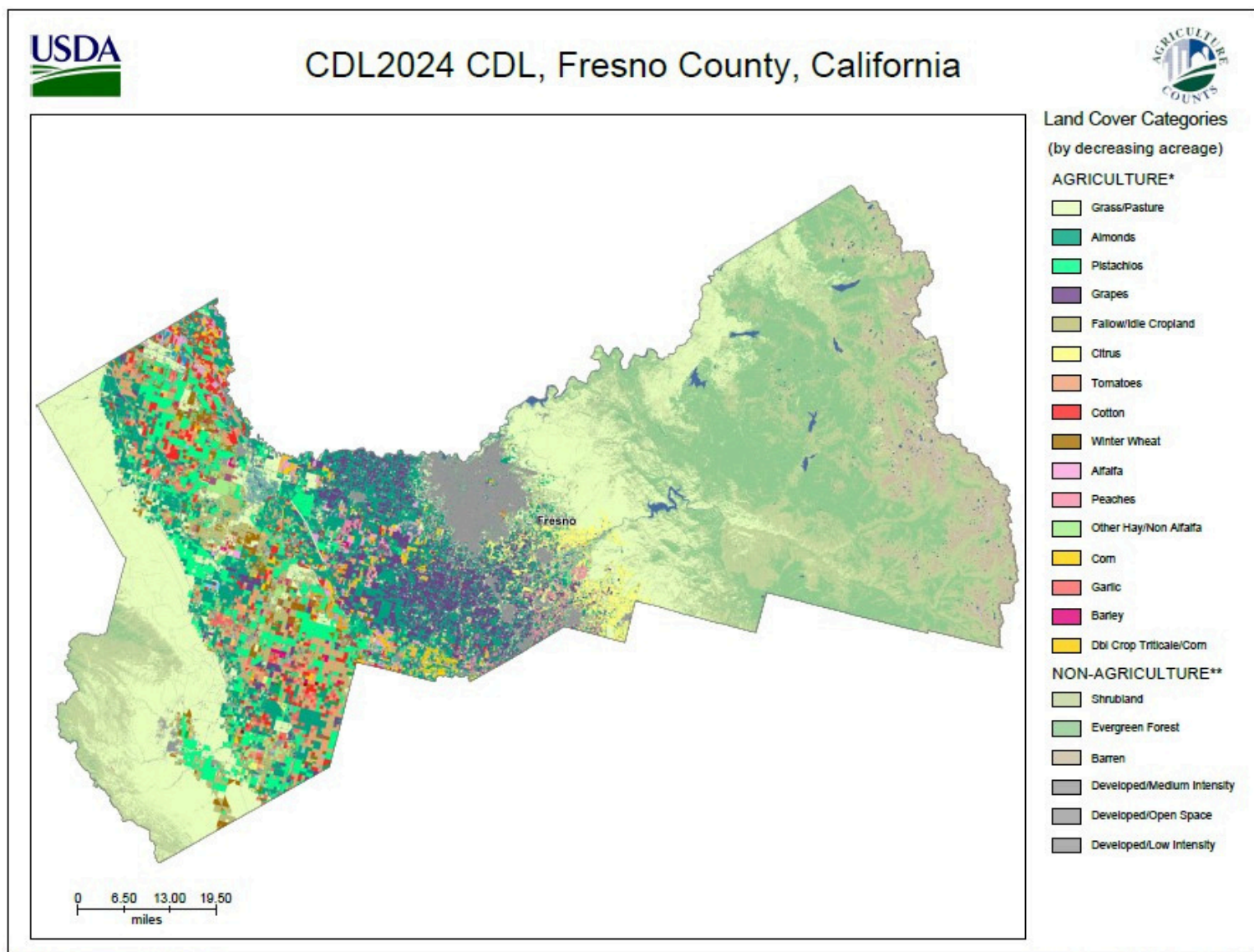
Most families in the program work either in the fields or in a packing house. From 2019 until 2024, the number of people employed in farm work in Fresno County has decreased by 15%. As of December 2024, 32,600 people were employed in farm work in Fresno County, a 20% decrease from previous years within that same month. The data below displays the number of people employed in farm work in Fresno County over the past six years.



Source: State of California Employment Development Department, Employment by industry. 2019-2024.

AGRICULTURE

The United State Department of Agriculture mapped land cover categories according to 2024 data, as shown below.



Source: US Department of Agriculture. Land Cover Categories. 2024

Fresno County's agricultural strength is based on the diversity of crops produced. Included in the 2023 report are over 300 different commodities, 73 of which have a gross value in excess of \$1,000,000. Although individual commodities may experience difficulties from year-to-year, Fresno County continues to supply the highest quality of food and fiber nationwide and abroad to more than 90 countries around the world.

SEASON FOR CROPS AND AFFECTS ON PROGRAM SERVICES

In recent years, due to the ongoing drought, many farmers opted for planting and harvesting fruit trees and nuts, specifically almonds, which today is the number two commodity being harvested in Fresno County. In the past, harvesting grapes was one of the top agricultural earners. The grape picking continues to be a leading employment source for migrant farm working families. However, with the increase of fruit trees and almonds, which require less workforce, many families are migrating to other areas seeking employment.

Fruits and Nuts			
Almonds	Sep/mid-Oct	Oranges, V	April-July
Apples	mid-Aug/Oct	Nectarines	May-Sept
Apricots	mid-June/July	Peaches	mid-May/mid-Sept
Blueberries	mid-March/mid-May	Pears	Aug/mid-Sept
Cherries	June	Pecans	Nov
Figs	June/Oct	Persimmons	Oct-Nov
Grapes	mid-July/Oct	Pistachios	Sept-Nov
Kiwi	Nov	Plums, Prunes	June/mid-Aug
Lemons	Nov-Dec	Pomegranates	Oct-Nov
Olives	Oct-Nov	Raisins, Dried Fruit	end-June/Sept
Oranges, Navel	Nov/mid-May	Walnuts	mid-Sept/mid-Nov

Vegetables, Berries, Melons			
Asparagus	mid-Mar/mid-June	Peas	Feb-Apr/Aug-mid-Oct
Boysenberries	mid-May/mid-June	Limas	Feb-Apr/Aug-mid-Oct
Broccoli	Mar-June/mid-Sept-Jan	Snap Beans	Feb-Apr/Aug-mid-Oct
Cabbage	Mar-June/mid-Sept-Jan	Pumpkins	Oct
Cauliflower	Mar-June/mid-Sept-Jan	Radishes	Mar-May
Carrots	Mar-June/Aug-Sept	Squash	mid-April/Oct-Nov
Celery	mid-July/mid-Oct	Strawberries	May-Sept
Greens	Dec-Jan/Apr	Sweet Corn	mid-July/mid-Oct
Lettuce	Mar-Apr/Oct-Dec	Sweet Potatoes/Yams	Nov-Dec/mid-Feb-mid-Mar
Melons	June/mid-Oct	Tomatoes	June/mid-Aug and Sept/mid-Nov
Onions	Aug-Oct	Turnips	Nov-Jan.Mar-Apr

Field Crops	
Alfalfa, Hay	mid-Apr/Sept
Beans (dry)	mid-Sept-Oct
Clover Seed	mid-Sept-Oct
Corn (grain,silage)	Sept-Oct
Cotton	Oct-Dec
Potatos	June-Dec
Rice	Sept-Oct
Safflower	July-Aug
Sorghums (grain)	Sept-Oct
Sugar Beets	mid-July/Oct
Wheat, Oats, Barley	May/mid-Aug

AGRICULTURE

Fresno County is home to 1.88 million acres of some of the world's most productive farmland, according to the Fresno County Annual Crop & Livestock Report. Agricultural operations cover nearly half of the county's total land area, which is 3.84 million acres. Farmers in this region cultivate more than 350 different crops, contributing billions of dollars to the California economy and supporting 20 percent of all jobs in the Fresno area. Many of the crops grown here are not produced commercially elsewhere. For every dollar generated on the farm, an additional \$3.50 is created in the local and regional economy.



Immigration reform, the debate over e-verify, and high workman's compensation insurance rates have come to the forefront over the past few years, and the farming community continues to track these issues.

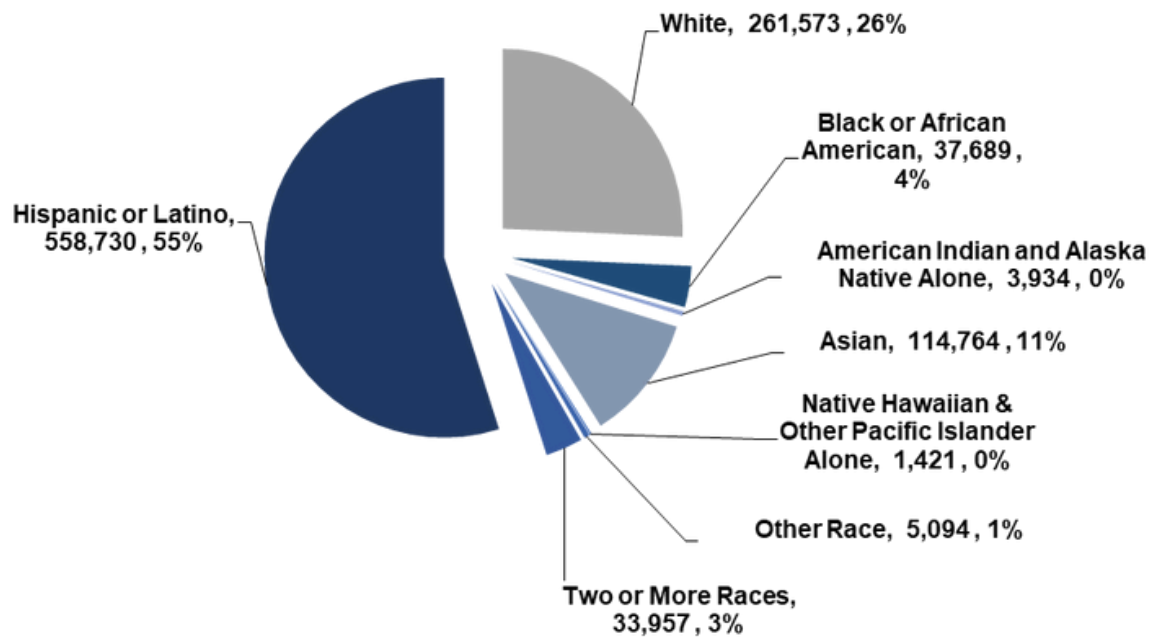
Minimum Wage Increase: California's minimum wage is \$16 an hour, while overtime pay for farm workers will kick in after 40 hours instead of 60, two years ago. However, on January 1, 2024, Governor Gavin Newsom increased the California minimum wage for all businesses to \$16.

The Central Valley is currently experiencing a moderate drought, even with rain in the forecast, according to the latest report from the US Drought Monitor. Since early September 2024, the region has been classified as abnormally dry. This situation has raised concerns among farmers, particularly those who depend on snowpack for their water allocations from the state. In contrast, farmers in Fresno County had a promising harvesting potential in 2023 due to record levels of rain and snowpack.

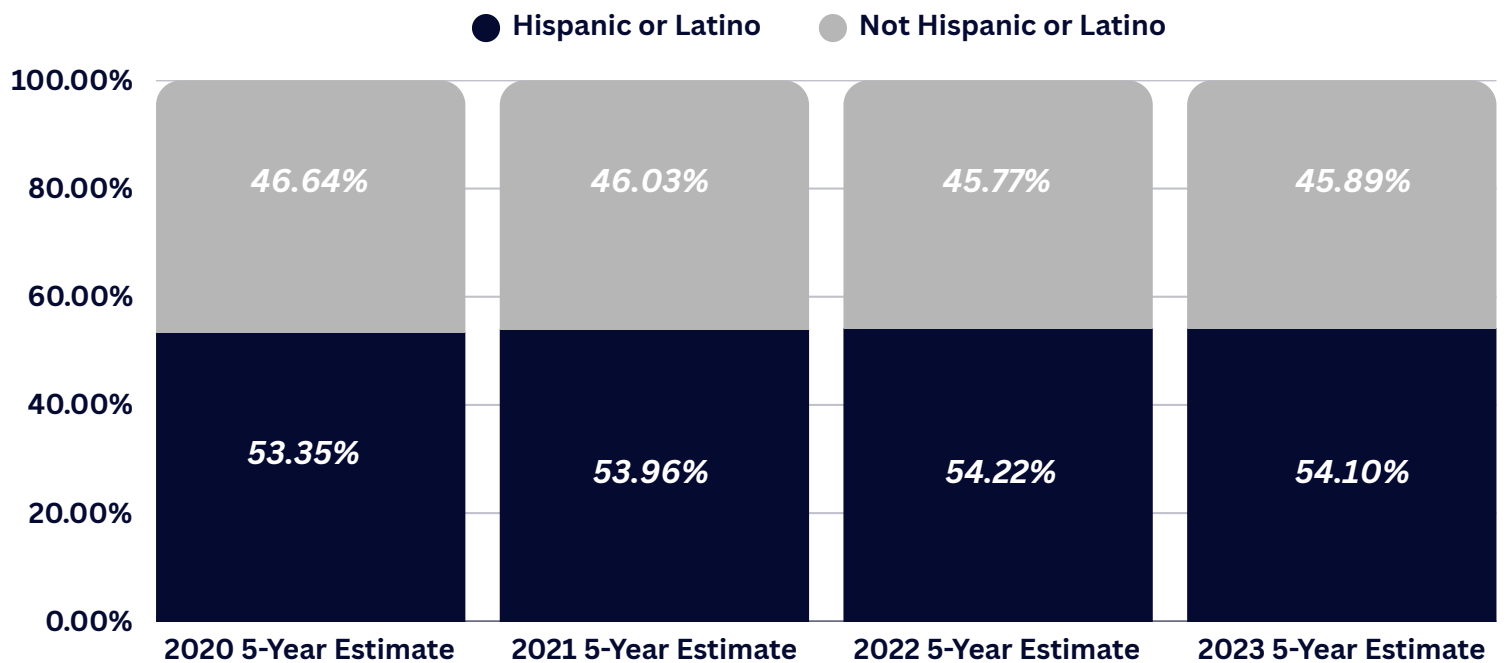


RACE / ETHNICITY

In Fresno County, the white non-Hispanic population has been decreasing while the Hispanic/Latino population has increased. The data below displays the race and ethnicity breakdown for Fresno County. In 2019, the percentage of Hispanic/Latinos accounted for 46% of the population, and in the most recent data 2023, they account for over 55%.



Source: U.S. Census, American Community Survey, 2023. C03002.

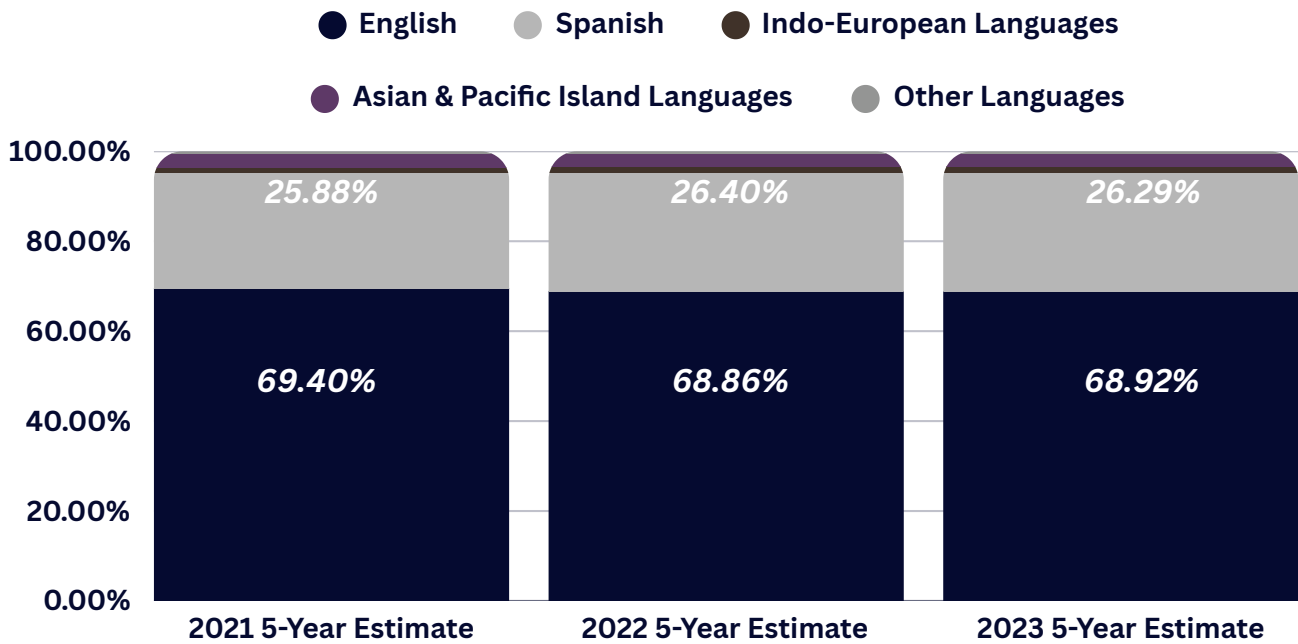


Source: U.S. Census, American Community Survey, 2020-2023. B03002.

The race and ethnicity of our Migrant/Seasonal Head Start children and families is much different than the service area data. The Migrant/Seasonal Head Start enrolled family ethnicity was identified 100% Mexican, according to the program information report of 2023-2024.

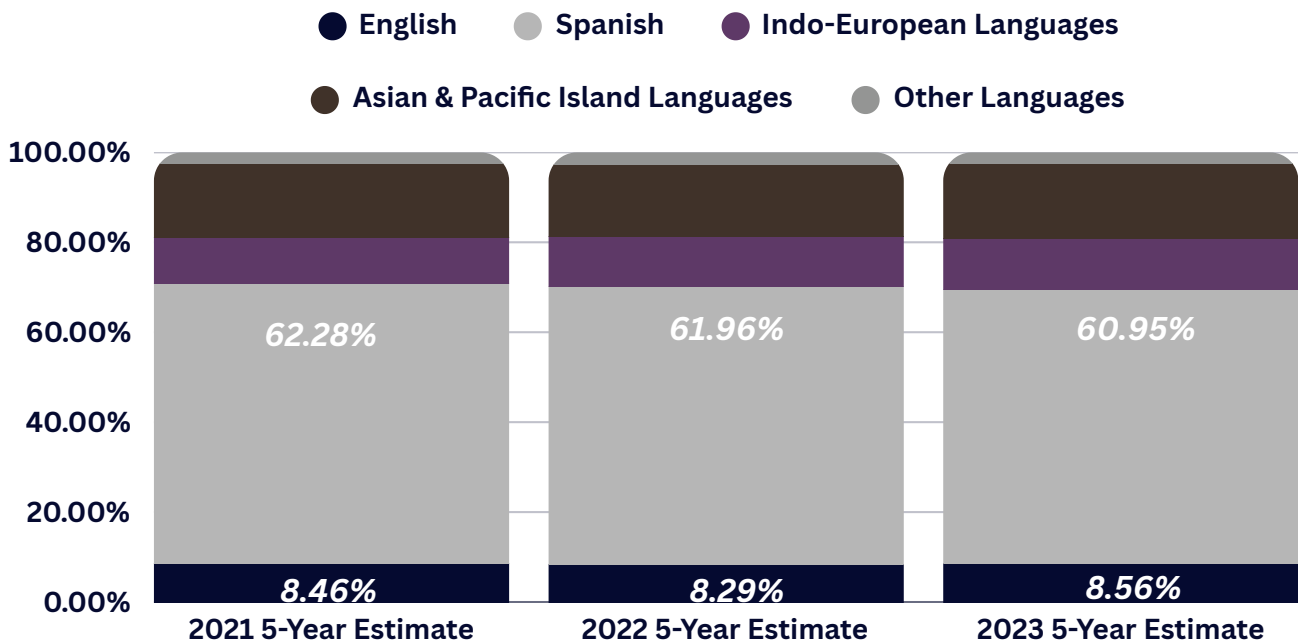
LANGUAGE

The language spoken at home does not show a significant change from 2021 to 2023. The English language is still the primary language spoken at home for over 69% of the population in Fresno County. The data below displays the language spoken at home by residents of Fresno County.



Source: U.S. Census, American Community Survey, 2021-2023. B16005.

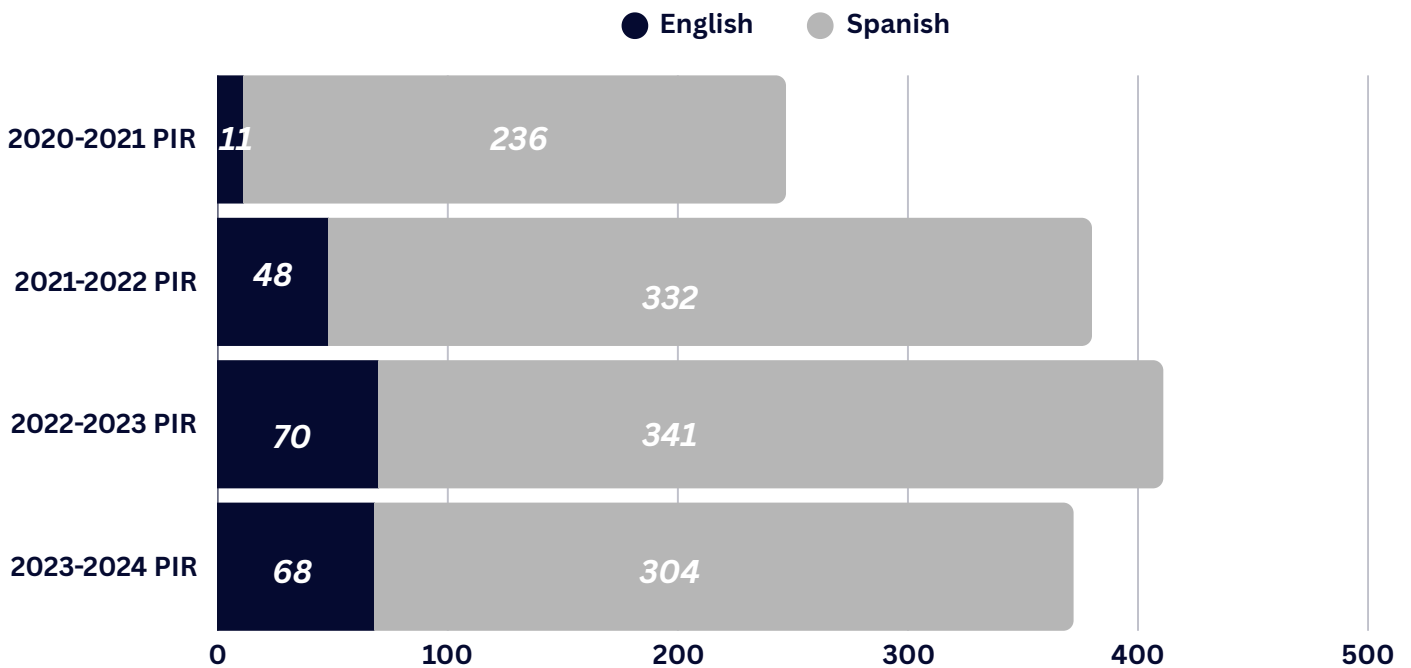
The language spoken at home by those foreign residents paints a much different picture. Of the 198,810 foreign born residents of Fresno County, 61% of those speak Spanish at home. Of those who speak Spanish, only 28% indicate they speak English well or very well. The data below displays the language spoken at home by foreign-born residents of Fresno County.



Source: U.S. Census, American Community Survey, 2021- 2023. B16005.

LANGUAGE

The language of our Migrant/Seasonal Head Start families is more extreme than that of the county of Fresno. While in 2023 60.95% of foreign-born residents in Fresno County speak Spanish in the home, 82% of the Head Start families speak Spanish in the home.



Source: Program Information Report, CAPMC, 2020-21, 2021-22, 2022-23, 2023-24. A.26.a – A.26.m.

CULTURE

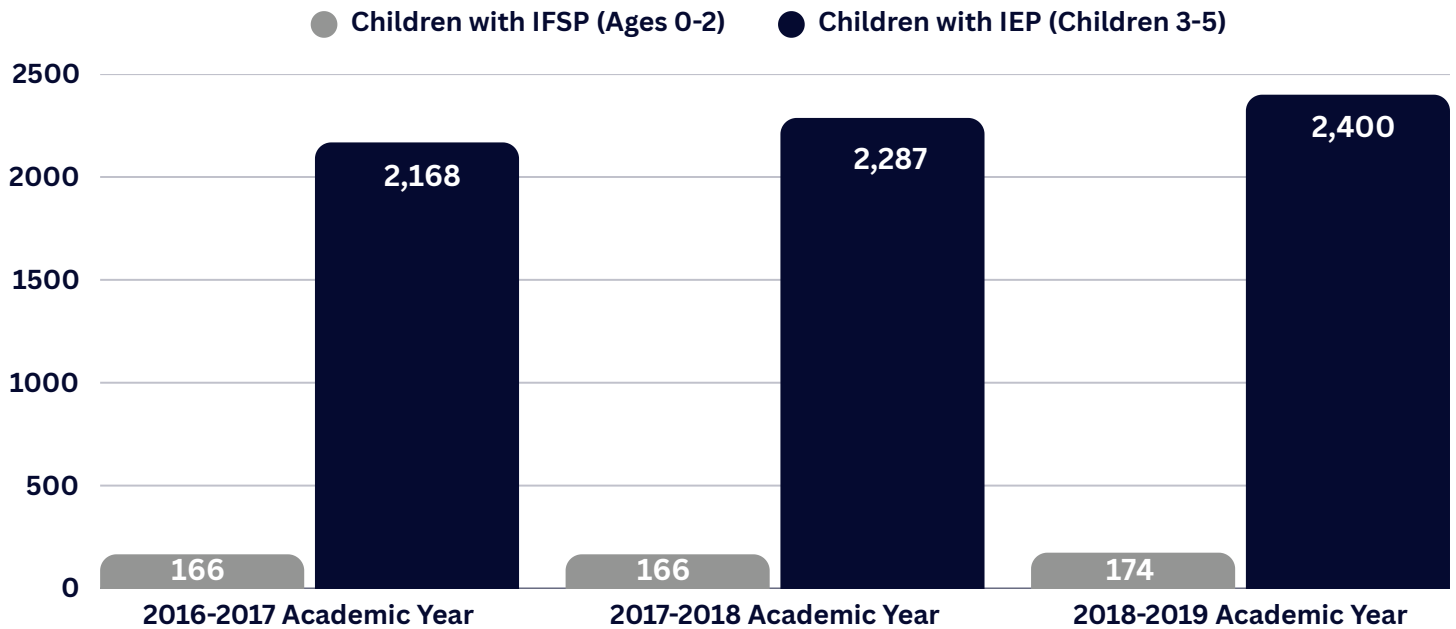
The Fresno Migrant and Seasonal families primarily speak Spanish. Although there may be higher numbers, when parents identify their primary language, they may refer to it as a dialect. This can create communication challenges, as there is no standardized written form for these dialects, and even within the dialects, there are variations in spoken language. A significant percentage of these families come from Mexico, while a smaller number are from Central or South America, and a few are U.S.-born second-generation individuals.

One unique aspect of the Migrant and Seasonal Head Start families is that 65% come from two-parent households. They often have extended family living nearby, which provides them with a strong support system. This emphasis on family and community ties reflects their resilience and strength.

Despite facing challenges, education levels among the families vary. Some parents have not completed elementary school—up to 6th grade. However, it is important to recognize that some parents do have formal education, having graduated from high school or pursued further education. Unfortunately, due to language barriers and other factors, they are often limited to job opportunities in agriculture. Their resilience in the face of adversity is truly inspiring.

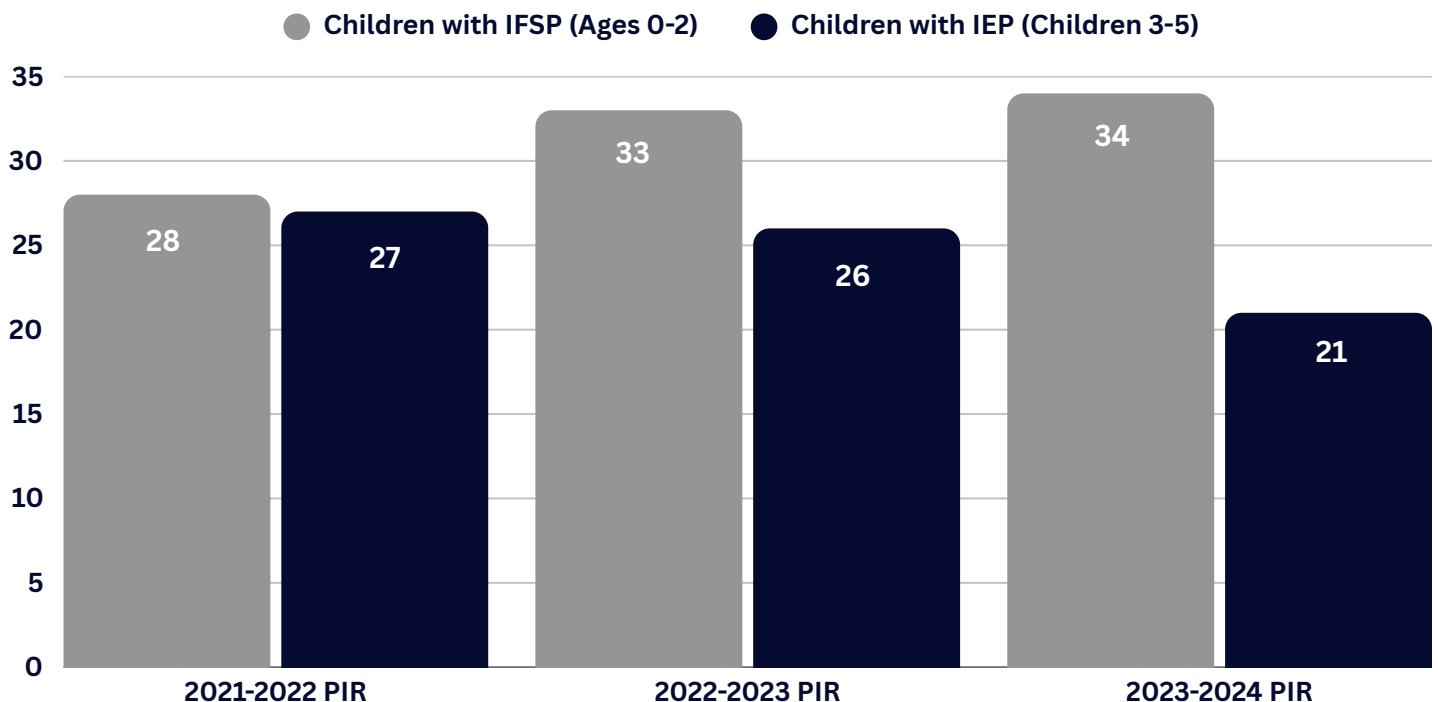
CHILDREN WITH DISABILITIES

The California Department of Education provides information on the number and type of disabilities for children ages 0-22 in Fresno County. The number of children ages 0-5 with disabilities has increased from 2,334 in 2016-17 to 2,574 in 2018-19. Data for the year 2019-2020 was not reported due to the COVID-19 Pandemic and schools being closed and offering distance learning from home. No current data available.



Source: California Department of Education, Data Quest, Enrollment by Age and Disability, 2016-2019.

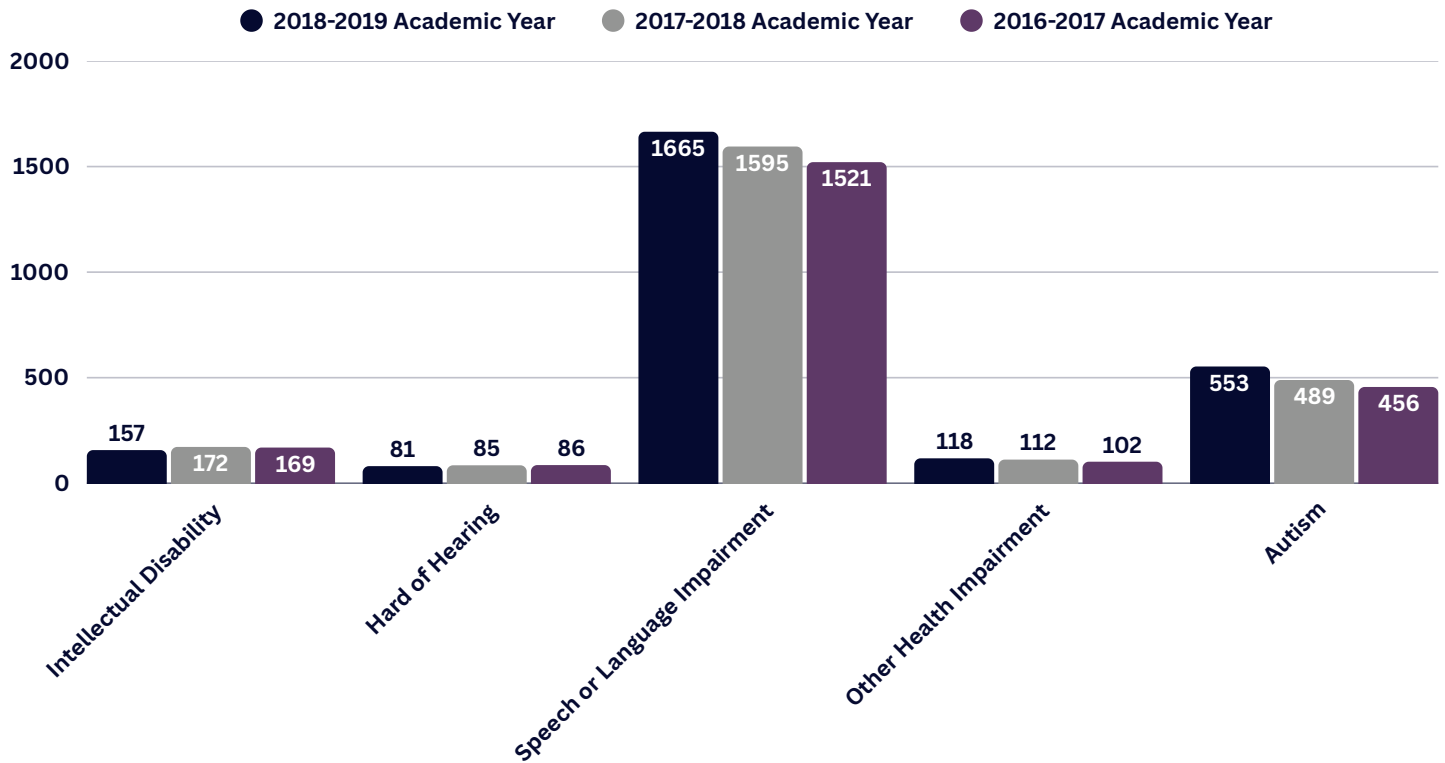
Of the 372 children ages 0-5 enrolled in the Fresno Migrant / Seasonal Head Start program in 2023-2024, (15%) were identified with a disability.



Source: Program Information Report, CAPMC, 2021-22, 2022-23, 2023-24. C.24 – C.25.

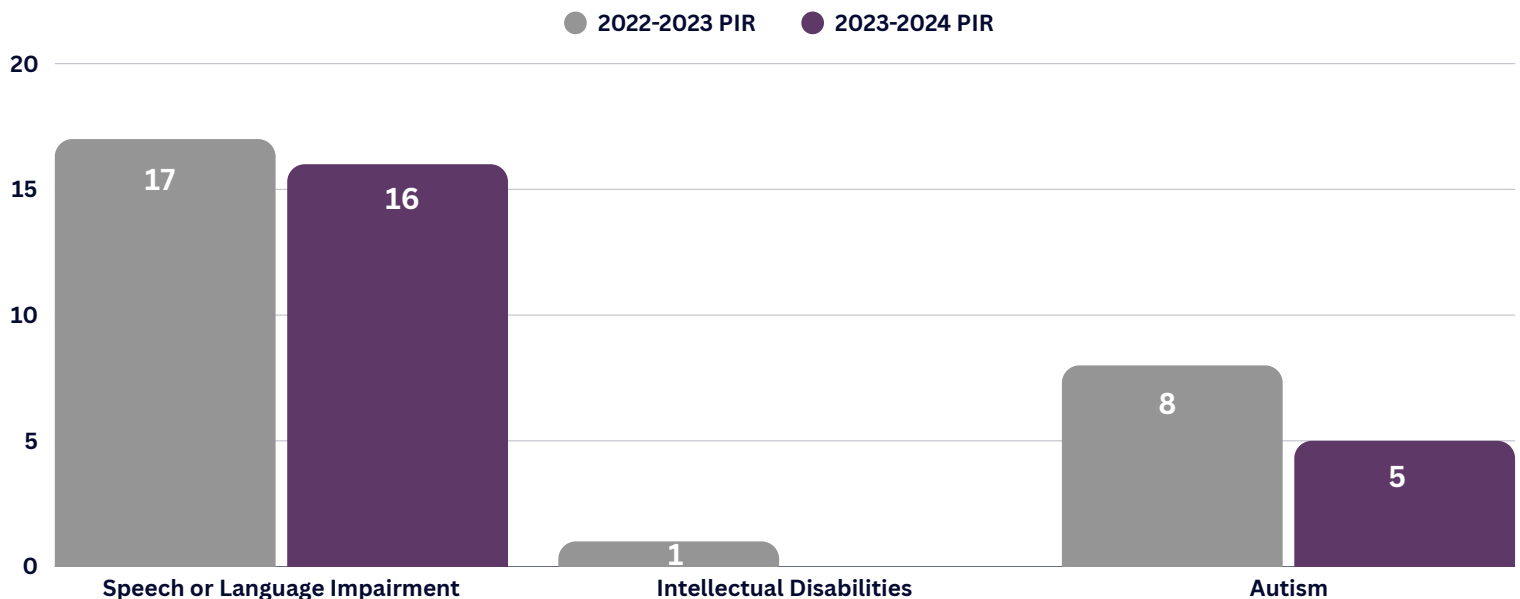
TYPES OF PREVALENT DISABILITIES

The majority of identified disabilities in the Fresno Migrant/Seasonal Head Start program are for speech or language impairments, which follows the same trend as the Fresno County data. Of the 2,574 Fresno County children 0-5 diagnosed with some type of disability in 2018-2019, 1,665 (65%) were diagnosed with a speech or language impairment. Below is a chart reflecting the types of disability throughout Fresno County, according to California Department of Education. No current data available.



Source: California Department of Education, Data Quest, Enrollment by Age and Disability, 2016-2019. Values under 11 are not noted.

The data below displays the types of disabilities of children 0-5 served by Fresno Migrant / Seasonal Head Start. (2021-2022 data not available.)



Source: Program Information Report, CAPMC, 2022-2023, 2023-2024 C.25.a – C.25.m.

DATA ANALYSIS OF MIGRANT SPECIFIC INFORMATION

An average migrant/seasonal farmworker family looks much different than an average family from the service areas of Freno County. The data collected by family advocates displays that information below:

**NO HIGH SCHOOL
DIPLOMA OR GED**



**EARNs OVER
\$16 AN HOUR**

**SPEAK AND READS
ENGLISH "NOT AT
ALL" OR "VERY
LITTLE"**



**LIVES IN A HOUSE OR
APARTMENT**



**COMMUTES 25-74
MILES TO WORK**



**PAYS OVER
\$1000 OF RENT**



**WORKS 8 TO 12
HOURS PER DAY 6-7
DAYS PER WEEK**



AVAILABILITY AND ACCESSIBILITY OF RESOURCE PROGRAMS TO ELIGIBLE CHILDREN AND FAMILIES

According to program staff (Family Advocates) and family records, the most referred issues are health (especially dental), food, clothing, and mental health related to stress. After a Focus group with the parents enrolled in the program, it was revealed that the gaps in community services are:

Eligibility: for social services, specifically in Customer Service. Family Advocates report that families do not feel that they are treated well when applying for eligibility for social / community services. Some issues that came up were availability of bilingual staff, lack of clear guidelines and requirements for services, and long wait times for services or returned phone calls.

Housing: many families struggle to find a safe place to live in Fresno County. They report that the conditions in the homes in which they live are dire, but they do not know their rights or the laws to protect themselves and their families. Also, with the current economic inflation, affordable housing is a big issue, and more Section 8 apartments are needed in Fresno County.

Connecting Undocumented Parents to Services: the specific population of undocumented parents have had an especially hard time getting connected to services, especially those related to housing and medical.

Adult Health, Dental Care and benefits: while the community has addressed the issue of child health and dental care with many affordable benefit programs, adult health and dental care remains expensive or inaccessible. Many times, parents / adult go untreated for health conditions or dental care.

Health Care Access: Fresno County's rural communities are facing a critical challenge: limited access to emergency medical care. Many residents live 30 minutes to an hour away from the nearest hospital, making it difficult to receive timely assistance in emergencies. Alarming, numerous farmworkers are excluded from health insurance due to their residency status, leaving them vulnerable when health issues arise. In response to this pressing need, committed health officials in Fresno County are taking action by implementing free mobile healthcare clinics—roving vans staffed by compassionate doctors and nurses dedicated to bringing care directly to those who need it most. Launched in February 2023, the new Rural Mobile Health clinic is a powerful collaboration between Fresno State's Mobile Health Unit, UCSF Fresno, and Saint Agnes Medical Center. This initiative focuses on reaching the most isolated areas of Fresno County, ensuring that every individual has access to the healthcare they deserve.

External data was collected from sources such as the U.S. Census, California Department of Education, and various local sources. That data supports and reinforces the issues came forth via internal data: high rates of parent education levels of GED or less, high rates of obesity and asthma, high rates of unemployment, high mortgage rates / cost of living, no rental housing available and no local hospital in rural Fresno County Areas.



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM
MONTHLY REPORTING – [March 2025](#)**

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

General Contract - CAPP	558
CalWORKs Stage 2 – C2AP	140
CalWORKs Stage 3 – C3AP	110
Bridge Program - BP	31
Total Children Enrolled	839

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

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	44
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	46
LICENSE-EXEMPT CHILD CARE PROVIDERS	84
Total Providers Enrolled	174

RESOURCE & REFERRAL LICENSED PROVIDERS

ACTIVE - LICENSED CHILD CARE PROVIDERS	145
CLOSED - LICENSED CHILD CARE PROVIDERS	1

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Promoting Your Child Care Business – 5 attendees
- Promoting Your Child Care Business (Spanish) – 21 attendees

Family, Friend and Neighbor Activity:

- No activity

Emergency Child Care Bridge Program for Foster Children:

- No activity



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM
MONTHLY REPORTING – [APRIL 2025](#)**

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

General Contract - CAPP	568
CalWORKs Stage 2 – C2AP	133
CalWORKs Stage 3 – C3AP	119
Bridge Program - BP	27
Total Children Enrolled	847

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

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	40
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	45
LICENSE-EXEMPT CHILD CARE PROVIDERS	85
Total Providers Enrolled	170

RESOURCE & REFERRAL LICENSED PROVIDERS

ACTIVE - LICENSED CHILD CARE PROVIDERS	146
CLOSED - LICENSED CHILD CARE PROVIDERS	N/A

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Best Practices for Child Care Contracts – 0 attendees
- Best Practices for Child Care Contracts (Spanish) – 21 attendees

Family, Friend and Neighbor Activity:

- None for this month

Emergency Child Care Bridge Program for Foster Children:

- None for this month



Monthly Community Services Report to the Board of Directors

March 2025

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

Program	Monthly Households Served	11-1-2021 to December 31, 2024 Fiscal YTD Total
HEAP 2024 – Non-Emergency	0	426
FAST TRACK 2024 – Emergency	0	514
WPO 2024 – WOOD/PROPANE/OIL	0	19

Program	Monthly Households Served	11-1-2021 to December 31, 2024 Fiscal YTD Total
HEAP 2025 – Non-Emergency	89	454
FAST TRACK 2025 – Emergency	18	84
WPO 2025 – WOOD/PROPANE/OIL	0	16

HOMELESS PROGRAMS

PROGRAM	Residents	Vacancies
Shunammite Place	46	4
Madera Mental Health Services Act	12	0

Kaiser Permanente Housing for Health Grant Opportunity

Spending Period July 1, 2024 through June 30, 2025

	Application Submitted	YTD Expenses	Budget Balance	Achievement
Funding	\$25,000	\$22,576.70	\$2,423.30	90.30%
Objective	Goal	YTD Achieved	Balance	% Achieved



Report to the Board of Directors

Month: April 2024

Program Manager: Jennifer Coronado

UPDATES:

- April is Sexual Assault Awareness Month
- April is Child Abuse Prevention and Awareness Month
- All six programs VOCA data statistics are due on the 14th
- Child Advocacy Center (KC) end of year report due April 30th

UPCOMING EVENTS:

- April 1st, Wear teal for sexual assault awareness day
- April 2nd, City of Madera proclamation for Sexual Assault Awareness Month
- April 4th, Wear blue for child abuse prevention and awareness day
- April 8th, Madera County Board of Supervisors Child Abuse proclamation
- April 8th, City of Chowchilla proclamation for Sexual Assault Awareness Month
- April 11th, National Crime Victims' Rights Week, Memorial and Awards Event
Head Start Conference Center at 5:30 pm. (see flyer)
- April 25th, Walk a Mile in Her Shoes, Courthouse Park, 5:30 pm
- April 30th, Denim Day

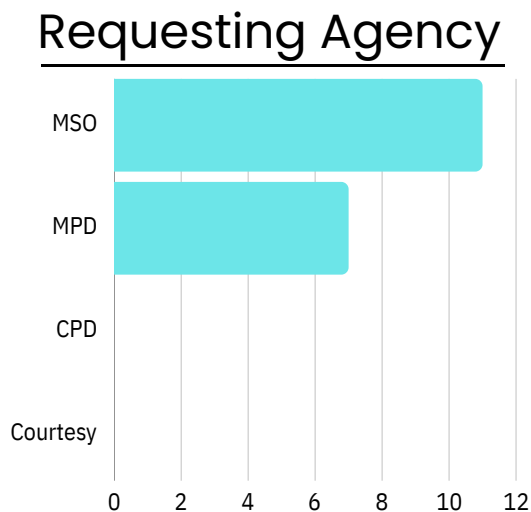
STATISTICAL REPORTS:

To be provided on a quarterly basis.



Madera County Child Advocacy Center (CAC)

January-March 2025



*Law Enforcement investigations are conducted as a joint response with Madera County Child Protective Services

Mental Health Services

Referrals Made:
0

Onsite Therapy
Sessions: 0



Child Forensic Interviews Year to Date

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2025	3	5	10									
2024 YTD	8	7	13	14	11	7	13	12	3	5	4	2

Community Action Partnership of Madera County
Madera Migrant/Seasonal Head Start Executive Policy Council Meeting
Tuesday, February 18, 2025

Minutes

The Madera Migrant/Seasonal Head Start Executive Policy Committee called to order at 5:43 p.m. by Catalina Venegas.

Committee Members Present

Catalina Venegas
Yuritsi Ortiz
Ramon Garcia
Juana Perez Lopez

Committee Members Absent

Fabiola Rendon
Pedro Angel
Guadalupe Galvez
Samantha Jacobo
Macaria Santiago

Personnel Present

Maribel Aguirre, Parent and Governance Specialist
Jissel Rodriguez, Executive Administrative Assistant
Maritza Gomez-Zaragoza, Program Director

Others

None

A. Public Comment

None.

B. Training

None.

C. Adoption of the Agenda

C-2 Catalina Venegas asked for a motion to approve the agenda as presented. Motion made by Yuritsi Ortiz, seconded motion by Ramon Garcia to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Catalina Venegas requested a motion to approve the minutes of the meeting on December 10, 2024. Motion made by Yuritsi Ortiz, seconded motion by Ramon Garcia to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review and consider approving the Community Action Partnership of Madera County 2024-2025 Basic, Blended, and Training & Technical Assistance (T&TA) Comparison Budget Revisions to Stanislaus County Office of Education – Ms. Gomez-Zaragoza reviewed the budgets. There were savings in certain areas in the budget. She reviewed the blended, T&TA and basic budget and where the funding would be allocated to.

Catalina Venegas requested a motion to approve Community Action Partnership of Madera County 2024-2025 Basic, Blended, and Training & Technical Assistance (T&TA) Comparison Budget Revisions to Stanislaus County Office of Education. Yuritsi Ortiz made the first motion, seconded by Ramon Garcia. Motion carried unanimously.

F-2 Review and consider approving the Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year - Ms. Gomez-Zaragoza went over the selection criteria. She mentioned there has not been a major change since last year.

Catalina Venegas requested the Enrollment Selection Criteria and the Recruitment Procedure for the 2025-2026 program year. Juana Perez Lopez made the first motion, seconded by Yuritsi Ortiz.

G. Administrative Reports

None.

H. Policy Committee Members Reports

H-1 Center Reports – Catalina (Pomona) – Father engagement projects will be judged.

H-2 Board of Directors Report – All the items for this month will be presented at the December meeting.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza mentioned to remind parents to ensure the gates are closed. As well as double checking, how many children there are in class and if the whiteboard matches.

I. Correspondence

J. Future Agenda Items

J-1 CAPMC Financial Audit

K. Adjournment

Catalina Venegas requested a motion to adjourn the session. Motion made by Juana Perez Lopez to adjourn the meeting at 5:59 p.m., in the afternoon, seconded by Ramon Garcia. Motion approved unanimously.



Report to the Board of Directors

Agenda Item Number: D-23

Board of Directors Meeting for: April 10, 2025

Author: Maritza Gomez-Zaragoza

DATE: March 28, 2025

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Director

SUBJECT: Fresno Migrant Head Start 2023-2024 Annual Report

I. RECOMMENDATION:

Review and consider approving the Fresno Migrant and Seasonal Head Start's 2023-2024 Annual Report.

II. SUMMARY:

Per the 2007 Head Start Act, CAPMC Fresno Migrant/Seasonal Head Start shall make available to the public a report that is published at least once each fiscal year. The report presented discloses information from the most recently concluded fiscal year of September 01, 2023 – August 31, 2024.

III. DISCUSSION:

The information will not reveal personally identifiable information about an individual child or parent. Staff have compiled data and information that includes:

(A) The total amount of public and private funds received by the CAPMC agency and the amount from each source.

(B) An explanation of budgetary expenditures and proposed budget for the 2023-2024 fiscal year.

(C) The total number of children and families served in the 2023-2024 Fresno Migrant/Seasonal Head Start program. The total enrollment and the percentage of eligible children served.

(D) The results of the most recent review by the financial auditor.

(E) The percentage of enrolled children that received medical and dental exams.

(F) Information about parent involvement activities.

(G) The agency's efforts to prepare children for kindergarten.

(H) Any other information that may be required by the Secretary of Health and Human Services in Washington, DC.

Staff gathered data collected from Child Plus, the 2023-2024 Program Information Report (PIR) and monitoring reports, Fresno Migrant & Seasonal Head Start is pleased to share their annual report.

- The policy committee will review the Fresno Migrant and Seasonal Head Start's 2023-2024 Annual Report on April 9, 2025.

IV. FINANCING: Minimal

CAPMC HEAD START



2024 ANNUAL REPORT

FRESNO MIGRANT / SEASONAL HEAD START

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OUR AGENCY

Community Action Partnership of Madera County (CAPMC), a 501(c)(3) non-profit organization, has dedicated its programs and services to address the needs of the low-income residents of Madera County for over the past four decades. Although Madera County is our primary focus for serving low-income individuals and families, CAPMC has also been awarded funds to expand Head Start services to Regional families in Mariposa County and Migrant/Seasonal families in Fresno County.



CAPMC was established in 1965 as a result of the Economic Opportunity Act (EOA) of 1964. The EOA was signed into law by President Lyndon B. Johnson to support his declaration of an unconditional “War on Poverty.” The act was established to promote school readiness, enhance children’s social and cognitive development by providing educational, health, nutritional, social, and other services to enrolled children and their families. Each county in the United States designated a community action agency to be responsive to the needs of the low-income individuals and families by providing programs and services that assist them in becoming stable and self-reliant.

CAPMC is a leader in “helping people, changing lives.” We have received local and national recognition for implementing creative, cost-effective programs to serve the low-income residents of Madera, Mariposa, and Fresno counties. As the region continues to grow and change, CAPMC is also transforming itself to best serve those in need. CAPMC continues to examine its current programs to ensure that they meet the highest levels of efficiency and effectiveness. As an agency, leaders regularly seek to initiate innovative programs that complement and broaden our existing ones, and search for the best practices from other agencies in our community action network. CAPMC continues to maintain the financial integrity of its programs to maximize resources to the greatest benefit of CAPMC program participants and other customers and stakeholders. Since its inception in 1965, CAPMC’s mission and vision have remained the same:

Mission: *Helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence.*

Vision: *CAPMC will be recognized as a premier social service agency that eliminates the effects of poverty by helping people obtain knowledge and skills to achieve self-reliance and economic stability...one life at a time.*



HEAD START DIRECTOR MESSAGE

Community Action Partnership of Madera County's Head Start Department would like to share important information regarding the services that the Fresno Migrant / Seasonal Head Start program provides to the children and families in Fresno County. The 2023-2024 Annual Report's data provide an overview of the funding, staffing, enrollment, attendance, school readiness results, and overall services provided by the program. Fresno Migrant / Seasonal Head Start is a Delegate of Community Action Partnership of San Luis Obispo. CAP of Madera County and CAP of San Luis Obispo enter into contract to serve a selected number of migrant / seasonal children. For the 2023-2024 program year, CAPMC was funded to serve 469 children. Enrolled children and families continue to receive comprehensive services inclusive of education, health, nutrition, mental health, and disabilities. CAPMC's primary goal is to provide families with opportunities to engage with their children, increase their knowledge of their children's development, and ultimately, assist them in becoming their children's lifelong educators.

A BIG thank you to our center staff; Center Director, Advocate, Teachers, Aides, Food Service, Janitors that are in the front lines providing services to the children and families. Without their dedication and commitment to serving the children and families in their communities; services to the children and families could not be possible.

Thank you to the Policy Committee, and Board of Directors for their continued support, and our community partners that make it possible for the program to provide assistance to families in need. This is truly a "community effort" to help families meet their needs and allow children to be successful in their educational path.

Respectfully,

Maritza Gomez-Zaragoza

*Head Start Program Director
Community Action Partnership of Madera County*



SHARED GOVERNANCE

BOARD OF DIRECTORS

Deborah Martinez
Department of Social Services

David Hernandez
Madera Unified School District

Leticia Gonzalez
Madera County Board of Supervisors

Steve Montes
Madera City Council

Jeff Troost
City of Chowchilla

Debi Bray
Madera Chamber of Commerce

Otilia Vasquez
Policy Council for Regional & Early Head Start

Donald Holley
Community Affairs Expertise

Eric LiCalsi
Criminal Defense and Labor Law

Molly Hernandez
Early Childhood Education

Martha Garcia
Central Madera/Alpha

Tyson Pogue
Eastern Madera County

Richard Gutierrez
Eastside/Parksdale

Diana Palmer
Fairmead/Chowchilla

Aurora Flores
Monroe/Washington

POLICY COMMITTEE

Firebaugh

Representative: Karina Garcia
Alternate: Lucero Garcia

Five Points

Representative: Marianayelly Angeles
Alternate: Anna Lisa Ayon

Mendota

Representative: Rosalia Ceja
Alternate: Mirium Torres

Orange Cove

Representative: Patricia Garcia
Alternate: Nevaeh Zapata

Selma

Representative: Guillermo Garcia
Alternate: Amelia Rodriguez

Inez C. Rodriguez

Representative: Jhoana Casillas Reynosa
Alternate: Josselyn Hurtado Soto

CAPMC Board of Directors

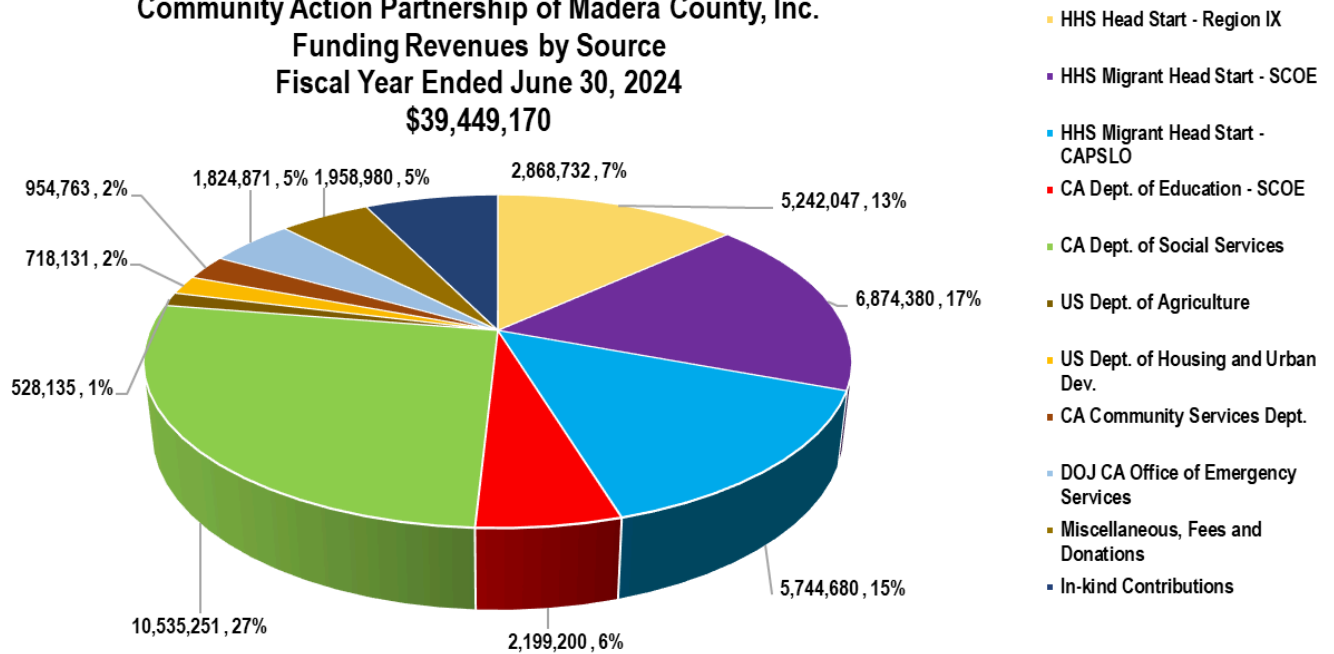
Representative

Aurora Flores

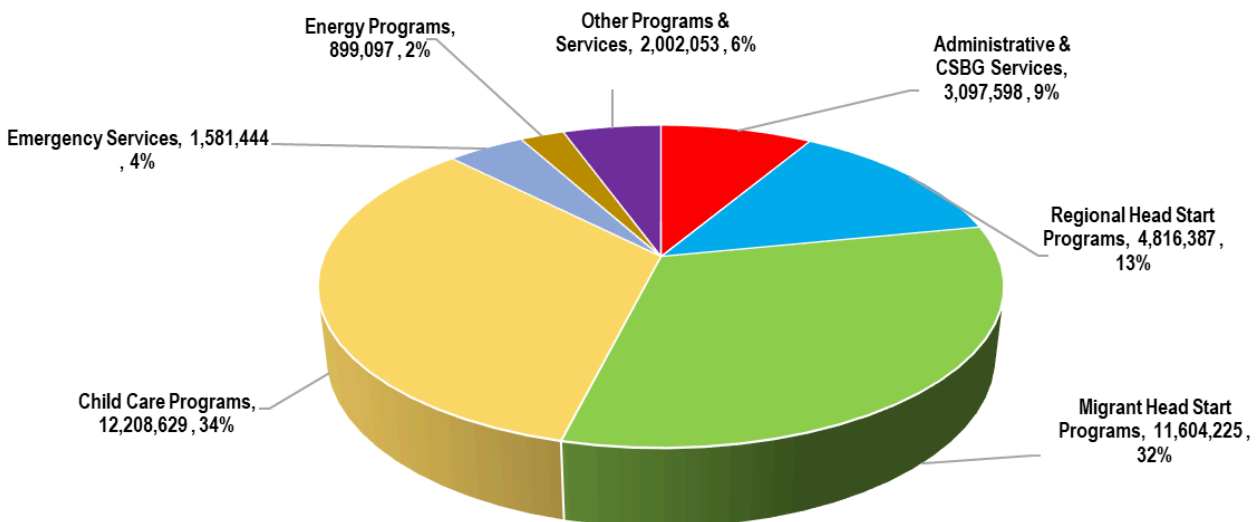


AGENCY BUDGET 2023-2024

**Community Action Partnership of Madera County, Inc.
Funding Revenues by Source
Fiscal Year Ended June 30, 2024
\$39,449,170**



**Community Action Partnership of Madera County, Inc.
Expenditures by Program
Fiscal Year Ended June 30, 2024**



An audit was conducted by Randolph Scott & Company as of June 30, 2024. In the auditor's judgment, he/she had no reservation as to the fairness of presentation of Community Action Partnership of Madera County financial statements and their conformity with Generally Accepted Accounting Principles (GAAP). A "clean opinion" was given without any reservations of the financial condition. There were no findings or questioned costs or any material or significant internal control weaknesses noted during the audit.



2023-2024 FRESNO MIGRANT / SEASONAL HEAD START BUDGET

Legal Name: Community Action Partnership of Madera County

Grant Number: 90CM9821-05

Number of Eligible Children Served in Fresno County:

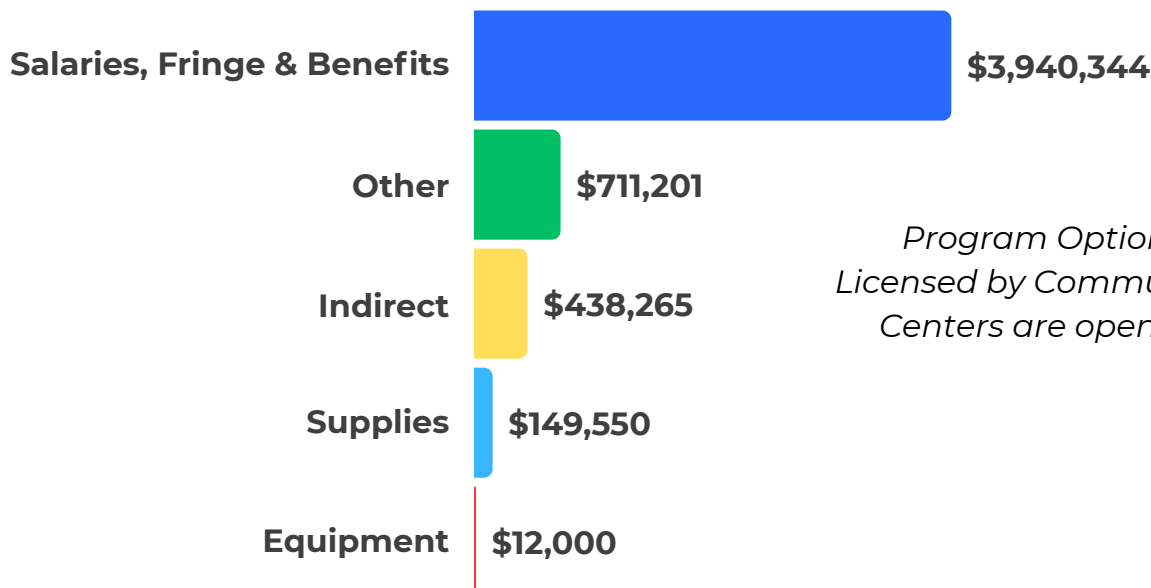
0-2 Year Olds 226

3-5 Year Olds 146

Total 372

TOTAL FUNDS AWARDED	
BASIC FUNDS	\$5,789,431
T&TA FUNDS	\$82,690
NON-FEDERAL FUNDS	\$729,416

In 2024 The office of Head Start acknowledge that Community Action Partnership of Madera County was in full compliance with all applicable Head Start Performance Standards, laws, regulations and policy requirements by issuing a letter based on a terminal review to Central California Migrant Head Start.



*Program Option: Center-Based
Licensed by Community Care Licensing
Centers are open 10 hours per day*



CHILDREN & FAMILIES SERVED

The Fresno Migrant Seasonal Head Start program was unable to meet its funded enrollment for the 2023-2024 program year. There have been changes in the various communities where the program provides services that has affected enrollment. CAPMC will continue to collaborate with community agencies and utilize a variety of strategies to recruit eligible children and families.

469

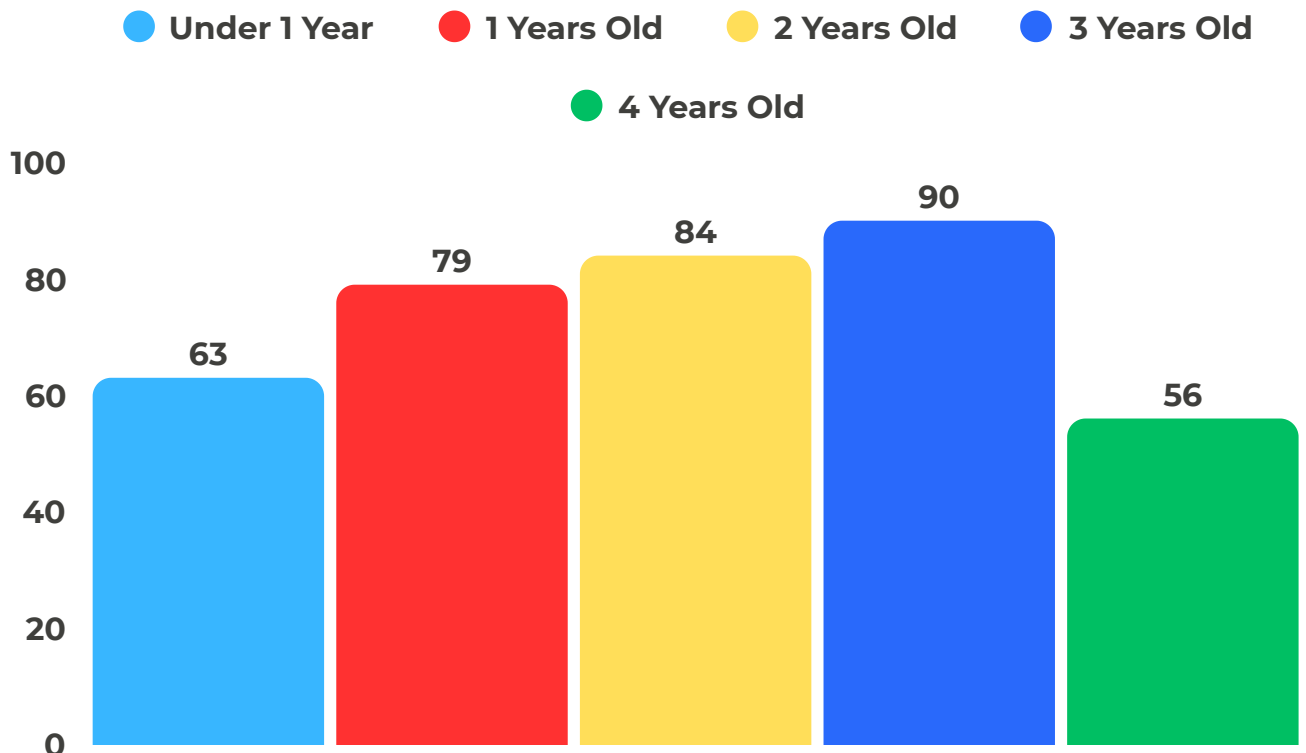
Funded Number of Children to be served in Fresno County

372

Total Number of Children Served in Fresno County

306

Total Number of Families Served



ENROLLMENT

Average Monthly Attendance
85%



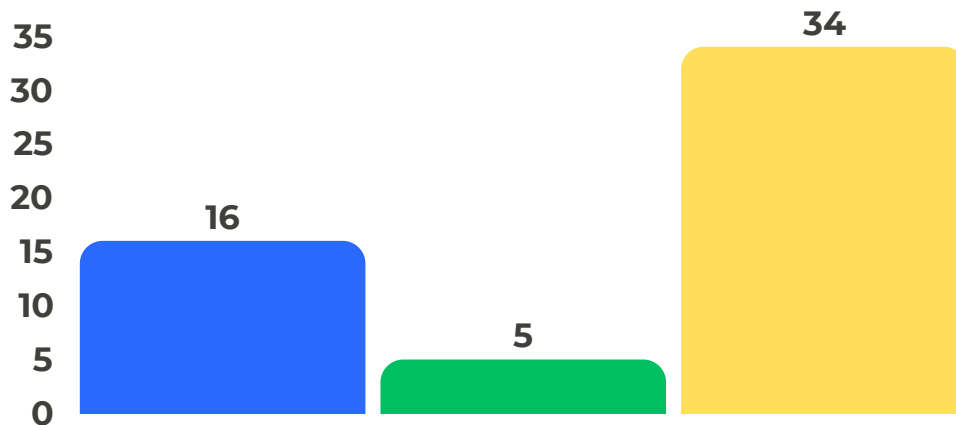
Eligibility	Children Enrolled
Income Below 100% of Federal Poverty Line	127
Receipt of Public Assistance	166
Foster Children	0
Homeless	0

CHILDREN WITH DISABILITIES PRESCHOOL IEP'S

● Speech or Language Impairment

● Autism

● Infant/Toddler IFSP'S



Enrolled Children with Disabilities
15%



MEDICAL & DENTAL SERVICES

The Fresno Migrant / Seasonal Head Start Program aims to provide comprehensive services to all children and families enrolled. Below are the health related services the children and families have received.

Medical Services



372	Number of children with health insurance.
88%	Percentage of children with up-to-date scheduled preventative health care.
99%	Percentage of children with up-to-date on all immunizations appropriate for their age.

Chronic Health Conditions

Number of children diagnosed with chronic condition needing medical treatment. 17

Recipients of treatment for chronic conditions

Asthma 7
Life-threatening Allergies 1
Vision Problems 7
Blood lead level test 4

Dental Services



344	Number of children with continuous, accessible dental care provided by a dentist.
313	Number of children who received oral health preventative care.
207	Number of children who completed a professional oral examination.

Body Mass Index

Underweight 6
Healthy Weight 90
Overweight BMI 21
Obese BMI 25



PARENT & FAMILY DATA

Parent Education Level

107	Less than high school graduate
153	High school graduate or GED
35	Associate degree or some college
11	Advanced or baccalaureate degree



Two-Parent Families

200

Single-Parent Families

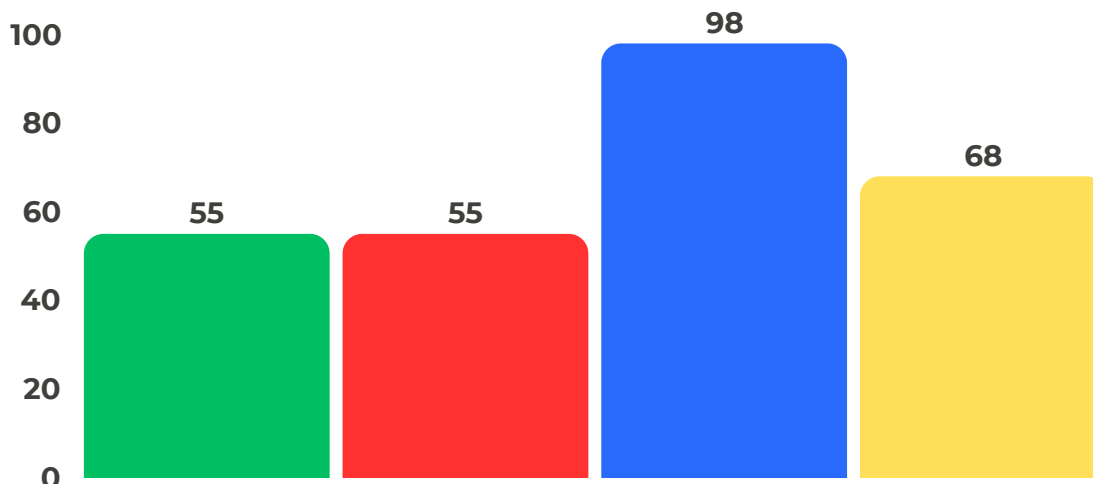
106

● Family Assessment

● Family Goal Setting

● Involvement in child's Head Start child development experi...

● Parenting Education Workshops



Father Engagement

Number of fathers / father figures who were engaged during the program year in the activities highlighted in the graph.



PROGRAM STAFF & QUALIFICATIONS

Mid-Management & Management Staff	
3	Graduate Degree
9	Bachelor's Degree



101

Total Number of Staff

19

Staff who are current or former Head Start Parents

	Preschool Classrooms	Infant / Toddler Classrooms
Graduate Degree	0	0
Bachelor's Degree	2	2
Associate Degree	11	15
Child Development Associate Credential	3	6
Total	16	23



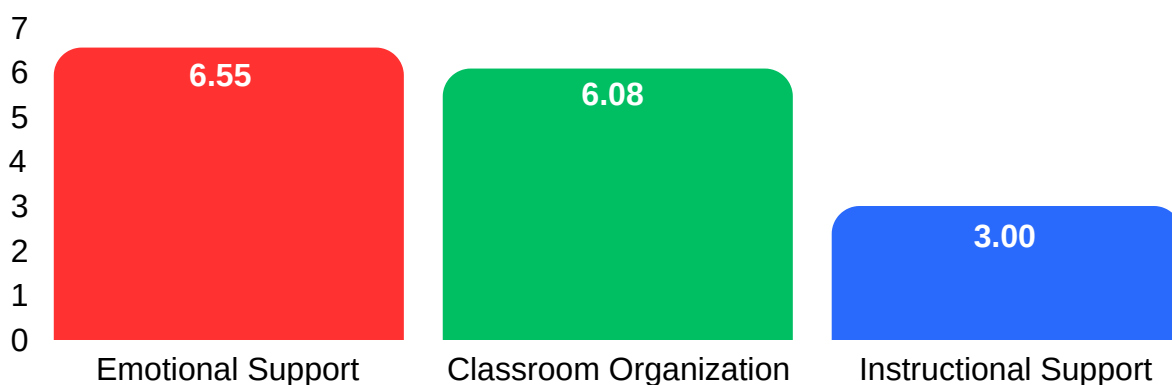
SCHOOL READINESS

The Fresno Migrant / Seasonal Head Start program uses Frog Street Curriculum, a bilingual and multi-cultural research-based curriculum for Infant & Toddlers. Meets children developmental needs, supports school readiness providing individualized activities and strategies to strengthen their physical growth, reading, math, writing, language and thinking skills. Children's social emotional development is supported through Conscious Discipline, which is embedded in Frog Street curriculum, building classroom communities where safety and caring are foundational and turn everyday situations into learning opportunities.



The FMSHS program uses the Creative Curriculum for preschoolers, which provides long-lasting learning opportunities. It empowers children to be confident, creative, and caring learners through play-based, hands-on investigations—a research-based approach that incorporates language, literacy, and mathematics throughout the day. The program reinforces learning with family-friendly activities designed for home and supports teachers through different resources when needed.

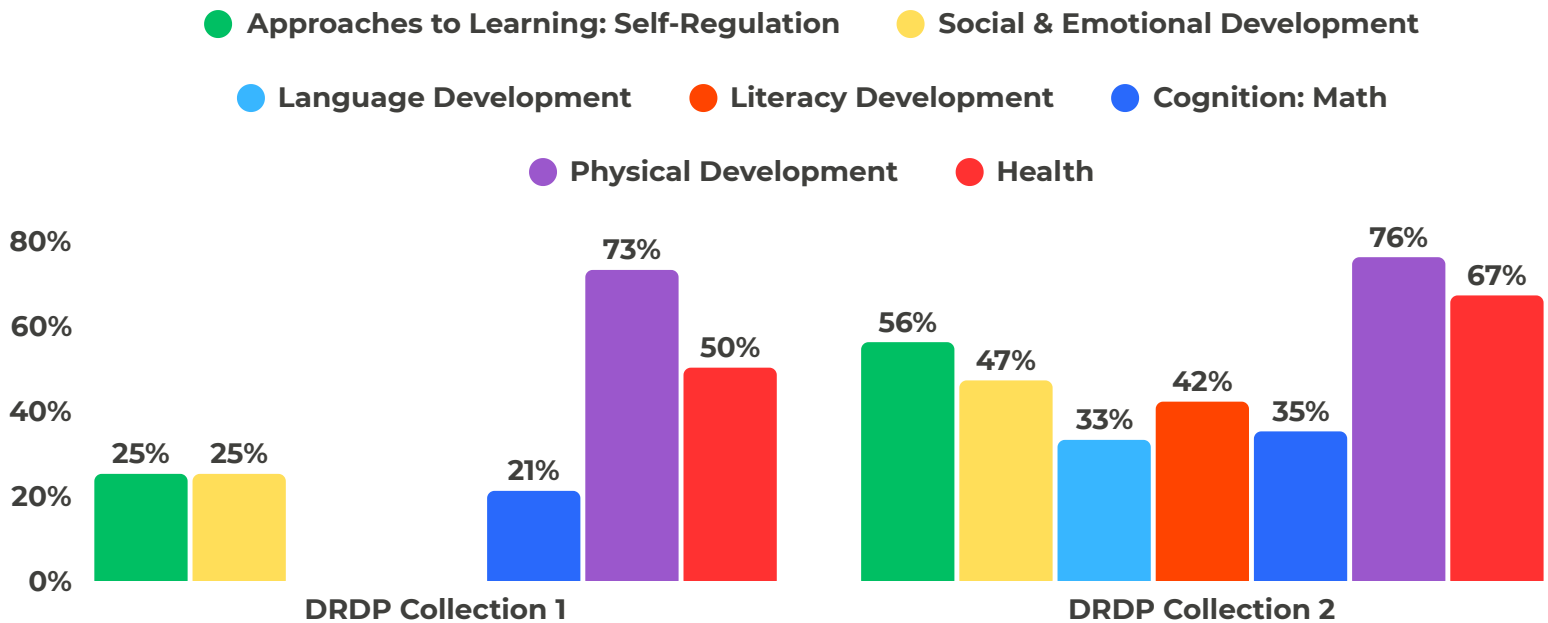
The Classroom Assessment Scoring System (CLASS) is implemented to assess teacher-child interactions in the classroom. Data collected from CLASS is used to provide staff with professional development opportunities to improve teacher-child interactions and teaching practices. The CLASS measure identifies and assesses different dimensions of classroom interactions that make a difference in children's learning. These dimensions are organized by age level, based on what is developmentally appropriate.



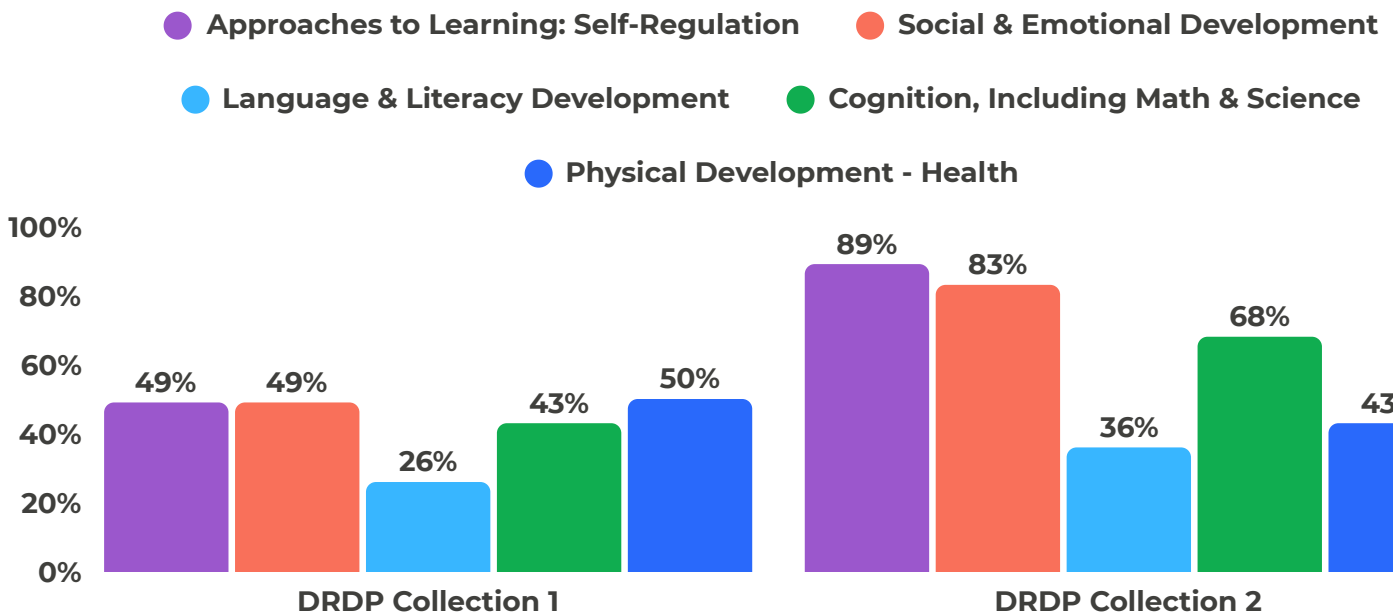
SCHOOL READINESS

The California Department of Education Early Learning and Care Division, Desired Results system is designed to improve the quality of programs and services to all children from birth through 12 years of age who are enrolled in early care and education programs. Desired Results (DRDP) are defined as conditions of wellbeing for children and families. FMSHS analyzes data three times per year. Teaching staff utilize child outcomes data to support children's learning and development in the following domains: Approaches to Learning, Social Emotional Development, Language and Literacy Development, English Language Development, Cognition including math & science and Physical Development. Below are the 2023-2024 DRDP collection results from early and late summer.

2024 DRDP Assessment Preschoolers



2024 DRDP Assessment Infant / Toddlers



SCHOOL READINESS GOALS

The Improving Head Start for School Readiness Act of 2007 and the School Readiness in Programs Serving Preschool Children Program Instruction (ACFPIOHS-11-04) require Head Start programs to adopt school readiness goals for preschool children. The School Readiness Plan describes how Community Action Partnership of Madera County/Fresno Migrant Seasonal Head Start will strategically integrate program services to improve the School Readiness Outcomes of Migrant Head Start children and families. The School Readiness Goals reflect that families are children's first teachers. The goals encompass the five essential domains of early learning and development from birth to 5 years for school and long-term success. The central domains are:



- Approaches to Learning
- Social Emotional Development
- Language and Literacy
- Cognition
- Perceptual, Motor and Physical Development.

Development of School Readiness Goals were developed in alignment with the Head Start Early Learning Outcomes Framework (HSELOF), California Infant/Toddler Learning & Development Foundations and California Preschool Learning Foundations.

FRESNO MIGRANT SEASONAL HEAD START SCHOOL READINESS GOALS:

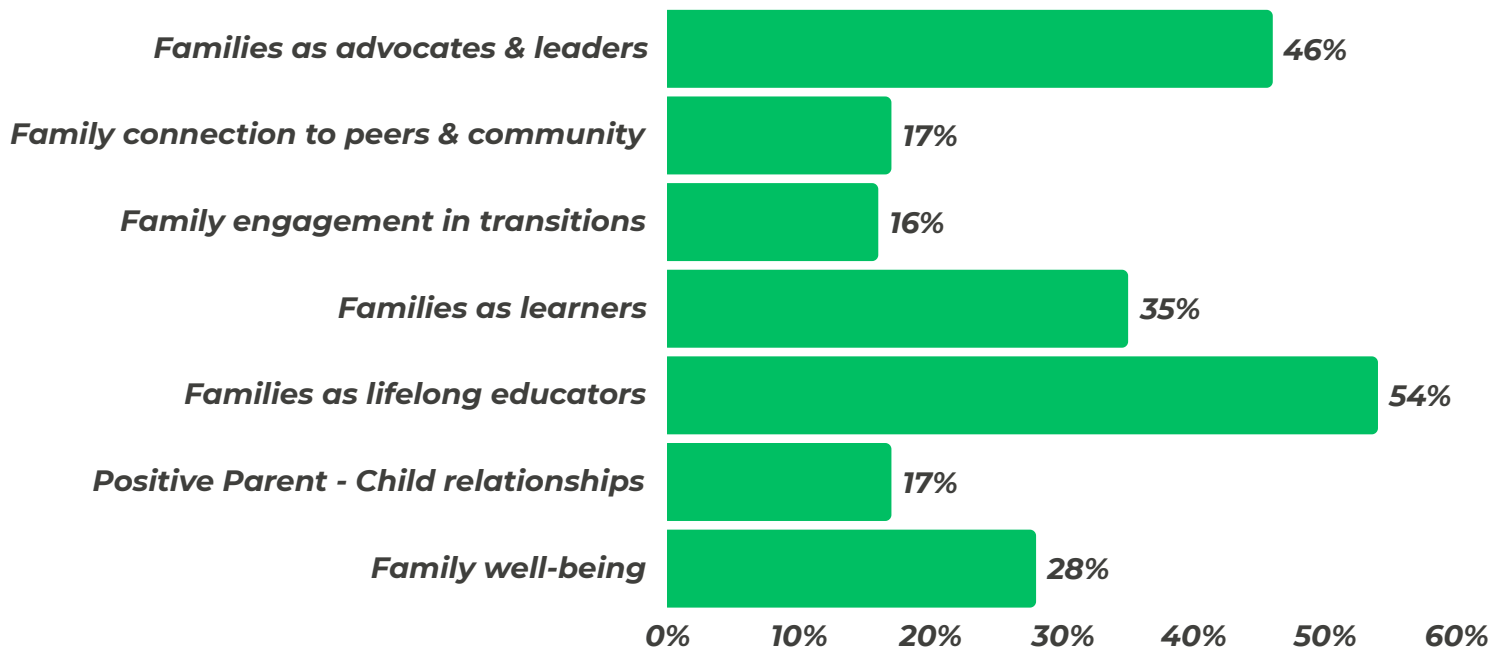
- 1** Children will demonstrate interest, curiosity and independence to learning including flexibility and behavior.
- 2** Children will show awareness of self and develop personal and playful relationships with other children.
- 3** Children will be able to demonstrate improvement on understanding complex communication, language and literacy skills increasing number of words used in communication with others.
- 4** Children will use math during daily routines and experiences, including sense of number and quantity, spatial awareness, and classification.
- 5** Children will demonstrate control, strength, and coordination of small and large muscles and demonstrate healthy behaviors.



2023-2024 FAMILY OUTCOMES

During the program year, families completed the family assessment to identify family strengths, interests, and immediate needs on where the program may support them with resources and / or referrals. The assessment aligns to the Head Start Parent, Family, and Community Engagement Framework (PFCE). The Assessment is composed of 7 outcomes and 25 indicators.

85% of families completed the pre and post family assessments. Overwhelmingly, parents had significant growth under each of the Parent, Family, and Community Engagement Framework Outcomes. These results are a strong testament from the respondents about how much the CAPMC contributes to families' well-being from the beginning to the end of the season.



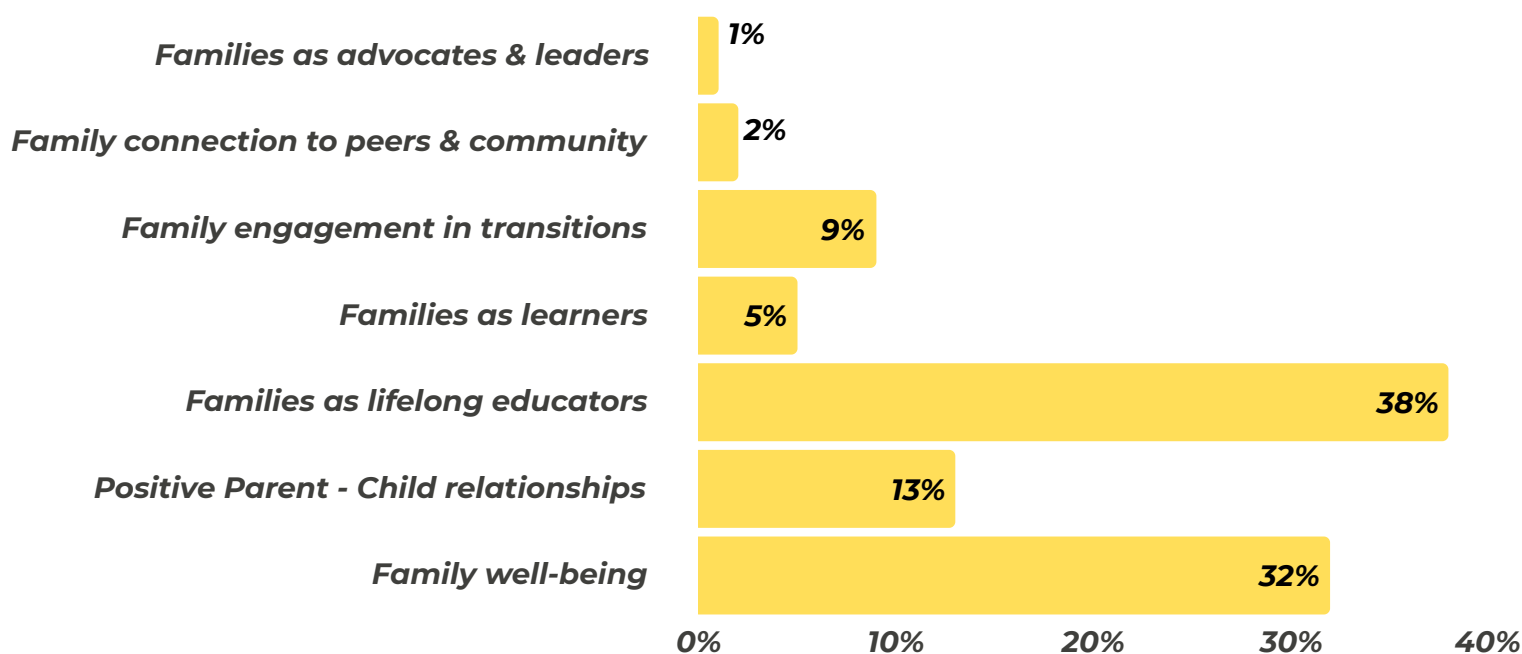
Based on the results from graph above, the top three outcomes having the most growth were Families as Lifelong Educators, Families as Advocates and Leaders, and Families as Learners.



2023-2024 FAMILY GOALS

Families are offered the opportunity to engage in the family partnership process that includes family partnership building and the activities to support family's needs, interests and or aspirations. Staff worked hand-in-hand with families to build trusting relationships that supports family well-being and help families to meet their goals for themselves and their children to reach their full potential in life.

96% of families participated in the family partnership process. 91% of families met their goals and 6% met their goals partially. Below is a summary of total goals established by Family Outcomes.



PARENT CURRICULUM - READY ROSIE

Head Start utilize Ready Rosie as the parent curriculum for the program. Ready Rosie is a research-based parenting curriculum that builds on parents' knowledge and has positive impacts on family behavior and child outcomes.

Ready Rosie harnesses the power of video and mobile technology to empower families and schools to work together to promote school readiness. Ready Rosie has one-to-five-minute videos in English and Spanish that are delivered to families via text or email.

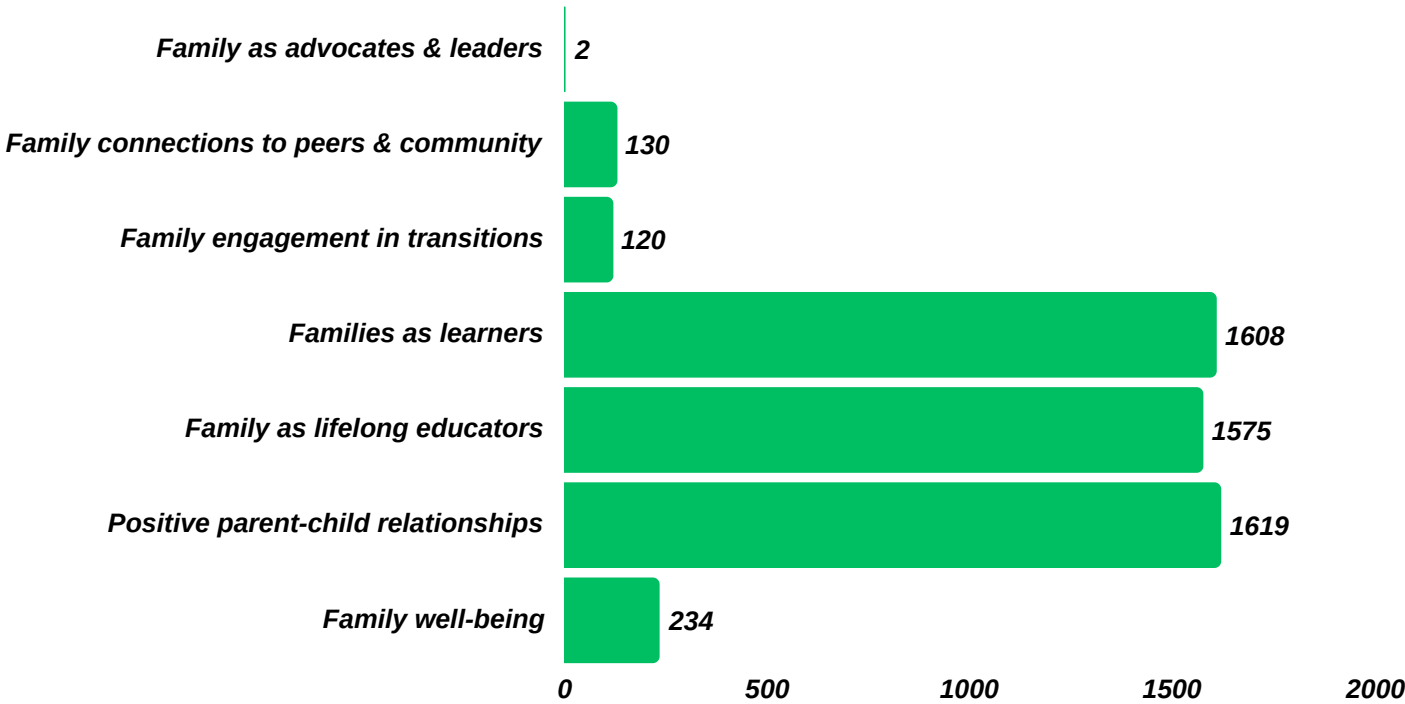
75% of parents were registered to participate in the Ready Rosie platform. Out of the 75% registered users, 65% were connected to a classroom.



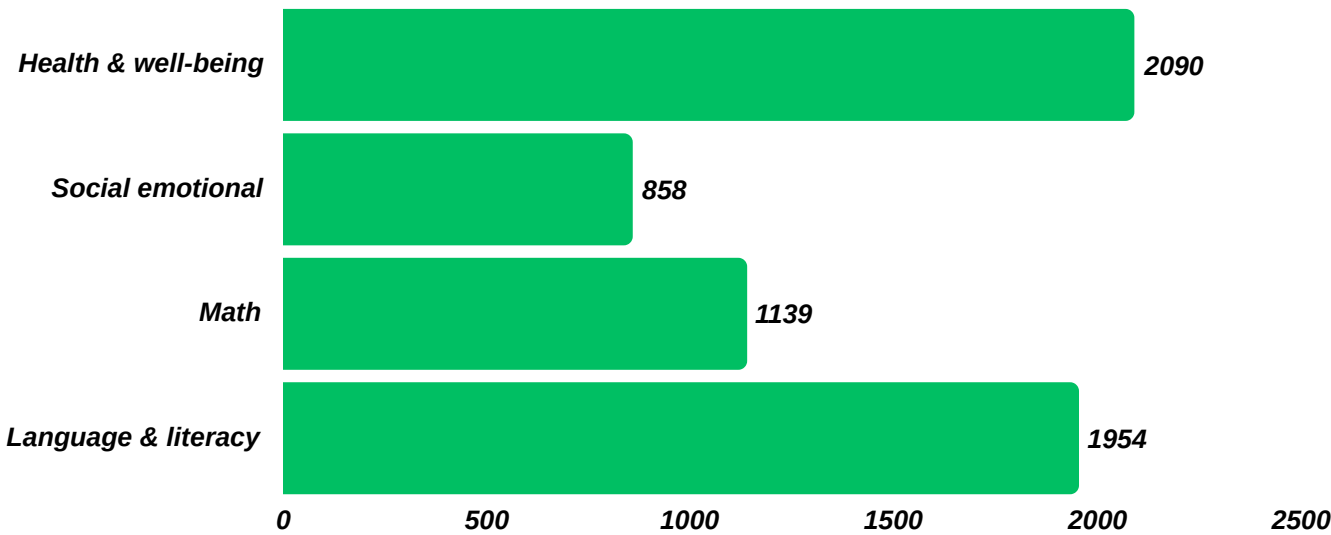
2023-2024 FAMILY OUTCOMES

Based on the platform data, 1,707 videos were viewed by parents. Out of 1,707 videos views, 5,288 views aligned to the Parent, Family, and Community Engagement Framework (PFCE) and 6,041 views to the Early Learning Outcomes Framework (ELOF). Below are the results by domain and family outcomes.

PFCE FRAMEWORK



ELOF FRAMEWORK



2023-2024 FAMILY OUTCOMES

Ready Rosie also has a variety of Educational Family Workshops that are offered to families during the parent meetings. The following educational workshops were offered during the program year:

- Positive Discipline Strategies
- Families as Leaders
- You Can Make the Difference
- Family For in Supporting Reading and Writing
- Relationships Matter
- Words Matter
- Ready for Kindergarten

The following additional educational topics were also provided to families:

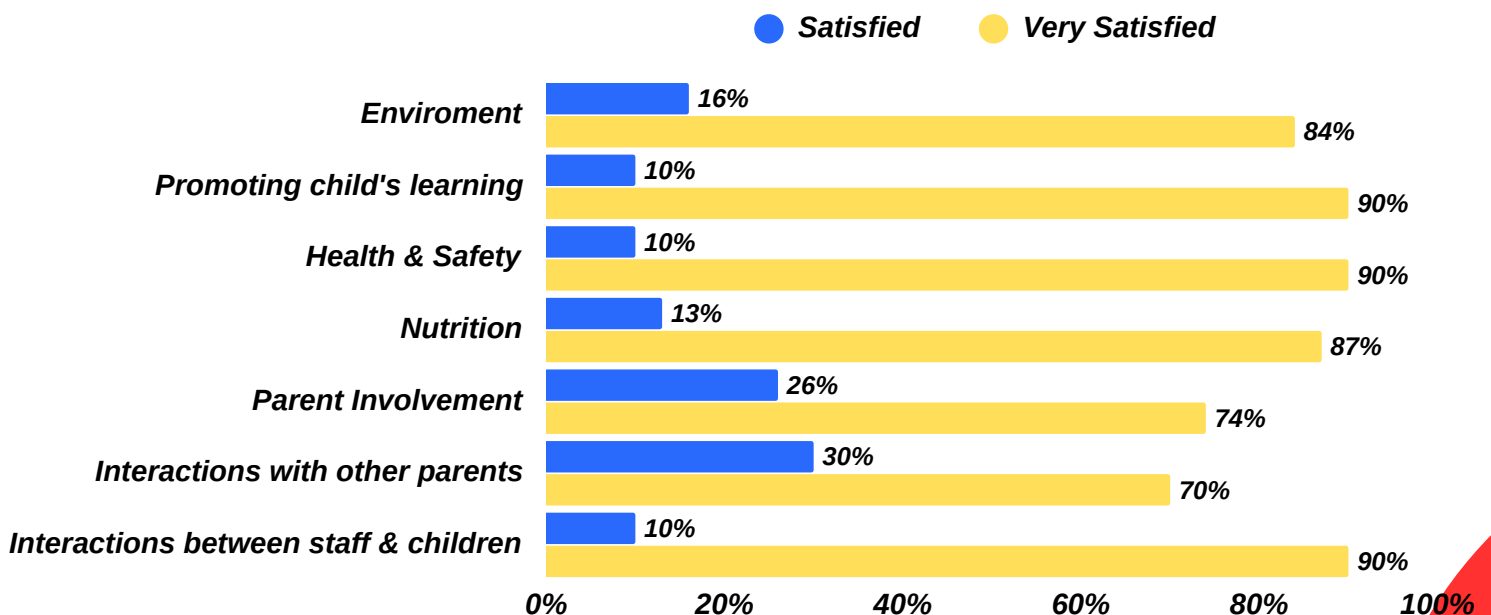
- Oral Health
- Child Abuse
- Safety & Injury prevention for young children.
- Smoke/Carbon Monoxide Alarm
- Car Seat Safety
- Lead

The following community agencies visited our sites to present the following topics to the parents:

- Educational Employees Credit Union - Financial Literacy and Understanding Credit
- Fresno County Library – Library Resources & Aprendo Van – Mobile Library
- Cal-Fresh – Healthy Meals and Sugary Drinks
- Fresno EOC – Tobacco

Families completed the end of the year survey to share how the program helped them support their child's learning and development and meet family's needs. Out of 140 surveys received, results showed parents were very satisfied in most of the areas; 6% of the parents were satisfied with the program's overall quality, and 94% were very satisfied.

HOW SATISFIED ARE YOU WITH THE FOLLOWING CHARACTERISTICS OF YOUR CHILD'S PROGRAM?



2023-2024 FAMILY OUTCOMES

Program's newsletters were provided to families monthly as a way of communicating and sharing educational topics and resources. The following are educational topics shared with families:

- Home and playground safety
- Financial success
- Child & adult depression
- Making time for leadership activities
- The importance of attendance
- Healthy Habits: Physical Activity, Healthy Eating & Emotional Well-being
- Head Start Services
- Transition to Kinder
- Pyramid Model – Strategy of the Month
 - Help your child have a successful morning
 - Bedtime routines

The newsletter also included the following resources:

- COVID updates (vaccinations, testing sites, masks, and other information)
- Food & clothing resources
- Classes and workshops for families
- Summer Community Resource Fairs
- Health services
- Social services
- Brightlight Kids – personalized support/coaching for families with child's behavioral health.
- Financial educational workshops
- Suicide prevention
- Job/Training opportunities

95% of parents received the newsletter and provided feedback on the effectiveness of the topics. Base on parents answers the following topics were useful for parents:

- Child Development
- Activities for children
- Health and Nutrition
- Literacy
- Financial Literacy
- Parenting Skills



Parents actively participated not only in building their skills as their child's first teacher, but also in sharing decision-making responsibility for program planning, goals and objectives, recruitment criteria, selection and enrollment of children, the annual program assessment, and personnel policies during the Policy Council and Center Parent Meetings.



FRESNO MIGRANT/SEASONAL HEAD START LOCATIONS:

FIREBAUGH

1777 Thomas Conboy. Firebaugh, CA 93622
(559) 659-1576

FIVE POINTS

18849 W. Excelsior Road Five Points, CA 93624
(559) 884-2363

MENDOTA

435 Sorenson, Mendota, CA 93640
(559) 655-3087

ORANGE COVE

315 Adams Street. Orange Cove, CA 93646
(559) 626-0700

INEZ C. RODRIGUEZ

1501 Del Altair, Reedley, CA 93654
(559) 416-5638

SELMA

12898 S. Fowler Ave, Selma, CA 93662
(559) 896-4479

Fresno Migrant / Seasonal Head Start is funded by grants from the U.S. Department of Health and Human Services, Administration for Children and Families. Our services are aligned with Head Start Program Performance Standards.





Report to the Board of Directors

Agenda Item Number: D-24

Board of Directors Meeting for: April 10, 2025

Author: Maritza Gomez-Zaragoza

DATE: April 2, 2025

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Madera Head Start & Early Head Start 2025-2030 Program Goals and Objectives

I. **RECOMMENDATIONS**

Review and consider approving the 2025-2030 Goals and Objectives for the Madera Head Start and Early Head Start Programs.

II. **SUMMARY**

Head Start management staff developed the program's five-year goals and objectives for the 2025-2030 refunding cycle based on data analysis of program data and staff and parent input.

III. **DISCUSSION**

- In order to develop the 5-year program goals and objectives, staff analyzed program data inclusive of monitoring trends, CLASS observations, children and parent outcomes, and enrollment trends.
 - Parent focus groups were held at Head Start centers to gather information regarding parent and community needs.
 - Focus groups were also held with Family Advocates, Site Supervisors, and Management staff to identify program needs.
 - The data collected was utilized to develop program goals that address parent/family, children, and program needs.
 - Data will be collected to ensure strategies and targets are met and support the achievement of the program goals. If needed, goals may be modified to ensure either the goal and/or strategies are responsive to families, children, or program.
 - Annual updates will be provided to the Policy Council and Board of Directors.
- The 2025-2030 Goals and Objectives for the Madera Head Start and Early Head Start Programs will be presented to the policy council to review and consider approving on April 9, 2025.

IV. **FINANCING**: Minimal



Madera/Mariposa Head Start & Early Head Start 2025-2030 Goals & Objectives Action Plan

GOAL I EDUCATION

CAPMC Head Start Program will provide high-quality learning experiences for all children served, including dual language learners, those with disabilities/special needs, or social emotional needs.

Objective 1: The Program will complete ASQ-SE screenings on 90% of initially enrolled children to identify children needing support in the social-emotional domain.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Children's files and ChildPlus data system will be monitored to ensure children are being screened in a timely manner and concerns are addressed and proper referrals made.	Disabilities/Mental Health Specialist	September 2025 and on-going	<u>N/A</u>
Mental Health Consultant will be available to consult with families seeking support in helping their child acquire needed social emotional skills.	Disabilities/Mental Health Specialist Mental Health Consultant	October 2025 and on-going	\$5,000 - \$10,000 Funding has been allocated
In order to support children's social emotional needs, teaching staff and Early Head Start Family Facilitators will participate in the Teaching Pyramid training.	Disabilities/Mental Health Specialist Professional Dev. Coach	All staff will be training by Summer 2027	\$2,000
Families will be provided information on BrightLife – mental wellness resources via the monthly Parent Newsletter.	Disabilities/Mental Health Specialist Deputy Director – Child & Family Services	October 2025 and quarterly thereafter.	N/A

Objective 2: The program will ensure that at least 80% of the teaching staff has foundational CLASS knowledge and become more intentional and effective in their interactions with children.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Help teachers to implement effective interactions by providing opportunities in learning groups to observe themselves and others in action and see the impact of their interactions with children.	Professional Development Coach	June 2026 Ongoing	N/A
Build CLASS knowledge by providing professional development resources and completing informal classroom observations.	Professional Development Coach	June 2026 Ongoing	\$ 3,000 Funding allocated on T/TA Plan
Analyze and interpret classroom-level data, identify strengths and areas for growth, and set goals with educators to improve practices.	Area Managers Deputy Director	January 2026 Ongoing	N/A
Analyze and interpret program data by identifying strengths and recognizing areas for growth.	Area Managers Deputy Director	June 2025 Ongoing	\$ 7,000
Identify professional development needs and create time and space for educators to participate in evidence-based professional development on educator-child interactions.	Area Managers Deputy Director	August 2025 Ongoing	TBD

GOAL II HEALTH & NUTRITION

The Program will provide nutrition education opportunities for healthy living for families through resources and workshops to address parent's concern with rising food cost.

Objective 1: 25% of parents/families will attend an educational workshop targeting meal planning, shopping, and budgeting.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify providers/presenters that can provide information workshops to parents/families related to meal planning, healthy meals, budget friendly meals, etc.	Nutrition Specialist Deputy Director -Child & Family Services	June/July 2025	N/A
Provide training to Family Advocates on any new resources to support families seeking information or creating a goal related to meal planning. Data will be entered/collected in the ChildPlus data system.	Nutrition Specialist Family Advocates	July 2025 and On-going	NA
Each year 85% of the families will report being satisfied with nutrition in the end of year satisfaction survey.	Nutrition Specialist and Deputy Director -Child & Family Services	End of each program year	NA
The Resource Tool will be updated yearly with 3 new community resources. Resources and/or referrals given to families will be collected via Child Plus under the events.	Nutrition Specialist Family Advocates	June 2025 and On-going	NA

Objective 2: Incorporate healthy recipes and tips on meal planning, shopping and budgeting in the newsletter.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research and include topics related to healthy recipes or budget friendly shopping tips in at least four newsletter issues.	Nutrition Specialist	Four Issues Each Season	NA
Research and either download or purchase healthy recipe books for the families each year as budget allows.	Nutrition Specialist	On-going	\$4,000.00
Reach out to community partners that can provide training/workshops on healthy and budget friendly meals to parents during parent meetings.	Nutrition Specialist	June 2025 and On-gong	N/A
Data on family outcomes will indicate a 2% increase under Family Well Being outcome, indicator 4-Food and Nutrition.	Nutrition Specialist	End of Season	NA

Goal III Health and Nutrition

The program will promote oral health for children and families.

Objective 1: 25% of families will receive oral health education through the Madera County Public Health Department Oral Health Program.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Reach out to the Madera County Public Health Department to develop a plan for presentations at the centers.	Health Specialist	June 2025 and on-going	
The Oral Health Program contact information will be provided to the Advocates.	Health Specialist	July 2025 and on-going	NA

Presentations will be scheduled for 100% of sites.	Advocates Health Specialist	August - December 2025 and on-going	NA
A 20% increase of parent knowledge on oral health will be obtained. A survey will be conducted at the end of the presentation	Advocates Health Specialist	February - March 2026 and on-going	NA

Objective 2: 100% of children participating in Head Start or Early Head Start will be offered dental assessments and dental education.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Collaborate with Madera County Public Health Department Oral Health Program to offer education and dental assessments.	Health Specialist	June 2025 and on-going	NA
Schedule Dental Assessments for the centers.	Advocates Health Specialist	June 2025 and on-going	NA
Education and dental assessments provided to the children at the centers will increase by 5% each year.	Advocates Health Specialist	April 2026 and on-going	NA

Objective 3: 90 % of families will be provided with material to practice oral health at home with their children.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
An activity booklet will be created for parents to complete activities at home with their child.	Health Specialist	June 2025 and on-going	Printing Material \$4,000
I am Helping my Child Succeed will be created to document activities with the children.	Health Specialist	June 2025 and on-going	NA
100% of Advocates will be trained on the materials and how to distribute to families.	Advocates Health Specialist	July 2025 and on-going	NA

I am Helping my Child Succeed will be collected to identify who participated. Data will show 80% parents participated in at least one activity with their child.	Advocates Health Specialist	November 2025 and on-going	NA
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Goal IV Promote mental health and wellness for Head Start and Early Head Start children, families, and staff.	FAMILY, CHILD, & STAFF WELLNESS
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Objective 1: Staff will be provided with mental health & wellness workshops/trainings to increase their knowledge and improve their mental wellness.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify presenters/consultants in mental health/mental wellness and provide annual training for staff.	Head Start Director MH Specialist	November 2025 - annually thereafter	\$2,500
Create a schedule for the Mental Health Consultant to be accessible to staff as needed for personal or work-related consultations.	Area Manager MH Specialist	September 2025	\$3,000
Provide resources and information to staff via Coaching Corner newsletter.	Professional Dev. Coach	Quarterly	None

Objective 2: Promote mental health – mental wellness for participating parents/families and children.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify presenters/consultants in mental health/mental wellness and schedule workshops for parents or presentations during parent meetings.	Deputy Director – Child & Family Services Family Advocates	July of 2025 – on-going	\$2,000

Create a schedule for the Mental Health Consultant to be accessible to parents/families as needed to address family and/or child concerns.	Mental Health Specialist Site Supervisor	September 2025	\$3,000
Provide resources and information to parents/families related to mental wellness via Parent Newsletter.	Deputy Director – Child & Family Services	Quarterly	None
Deploy a survey to families to gather data on the effectiveness of resources and workshops provided. Data will indicate a positive outcome by 5% each year.	Deputy Director – Child & Family Services	Annually – End of Program Year	None

Goal V FAMILY STRENGTHENING & ENGAGEMENT

Increase parents' understanding of financial literacy including budgeting, saving, credit, investing, and fraud.

Objective 1: 50% of parents will increase their knowledge about financial literacy after attending a family workshop.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Identify a financial literacy trainer to provide a workshop for parents & families and schedule training.	Deputy Director Child & Family Services Parent/Program Governance Specialists	June 2025 and on-going	NA
Provide a tote bag with materials on financial literacy for parents to continue to practice learned skills. Tote bag will include books about financial literacy (Example: The Infographic Guide to Personal Finances Book, Total Money, Teaching Kids about Money, Reach for the Stars etc.).	Deputy Director Child & Family Services Parent/Program Governance Specialists	June 2025 and on-going	1,000.00 per year = 5,000.00
100% of Advocates will attend financial literacy training(s) to assist them in supporting families needing guidance and/or setting goals related to finances.	Deputy Director Child & Family Services	October 2025 and on-going	NA

	Parent/Program Governance Specialists Advocates		
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Objective 2: Integrate two financial literacy topics for parents via newsletter.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research topics related to finances and financial literacy to include on parent newsletter 2 times per program year.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	2 times each program year	NA
Newsletter will be sent to 90% of families and documented on family case notes.	Deputy Director Child & Family Services Parent/Program Governance Specialists	2 times each program year	NA
Data on family outcomes will indicate an 2% increase under Family Well Being outcome, indicator 2-Income/Budget.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of each program year	NA

Objective 3: Increase one collaboration per year with community financial institutions or organizations to broaden program's resources about financial literacy.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Research and identify relevant organizations such on-line, banks, credit unions, schools and/or financial advisors.	Deputy Director Child & Family Services Parent/Program Governance Specialists	May – June 2025 and on-going	NA

	Advocates		
2 additional resources will be added to the Advocate Resource Tool. 100% of Advocates will receive training on new resources for parents.	Deputy Director Child & Family Services Parent/Program Governance Specialists	July 2025 and on-going	NA
Advocate survey will demonstrate 2% increase of knowledge of new resources about financial literacy.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of Program Year	NA

Goal VI

ERSEA & COMMUNITY ENGAGEMENT

Program will provide quality Head Start services to the children and families across Madera County.

Objective 1: Partner with local schools, early childhood programs and community organizations to promote Head Start services.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Network and establish collaborations with local school districts (4), early education programs (2), and community organizations and agencies (9) to help promote the services.	Advocates ERSEA Specialist	June 2025 and On-going	None
Increase program visibility by participating in community events year around. Purchase recruitment equipment for advocates and recruitment material to be distributed at events.	Advocates All Program Staff ERSEA Specialist	June 2025 and On-going	\$3,000 Recruitment material

Collect data from participants seeking Head Start services on how they learned about the program. Utilize the data to modify the recruitment plan.	ERSEA Specialist Family Advocates	December 2025 and quarterly thereafter	None
Monitor enrollment patterns and the community needs to determine if changes in service delivery need to be changed or modified.	ERSEA Specialist Head Start Program Director	April/May of Each Year	None

Objective 2: Program will ensure to maintain full enrollment throughout the program year.

Action/Strategy	Person(s) Responsible	Timeline	Financial Supports
Ongoing monitoring of enrollment and filling vacancies within 30 days to maintain at least 97% funded enrollment.	Advocates ERSEA Specialist	August 2025 and on-going	None
Actively recruit within the community, follow up with interest forms, complete and submit applications, and ensure that the program maintains a healthy waiting list.	Advocates ERSEA Specialist	July 2025 and on- going	None
Address any underenrolled centers. Identify issues and/or patterns affecting the center's enrollment and develop a plan to address any identified issues.	ERSEA Specialist Head Start Program Director	September 2025 and on-going	None



Report to the Board of Directors

Agenda Item Number: E-1

Board Meeting for: April 10, 2025

Author: Donna Tooley

DATE: March 31, 2025

TO: Board of Directors

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Award Audit Services for Agency-wide Audit 6/30/2025 and CAPMC 403(b) Retirement Plan for Year 12/31/2024

I. RECOMMENDATION:

Review and consider approving the Agency's award of its annual entity-wide financial and single audit for June 30, 2025 and the CAPMC 403(b) Retirement Plan for the Year Ended 12/31/2024 to Hudson & Company, Inc. Certified Public Accountants.

II. SUMMARY:

CAPMC is required by its contracts with the federal government to have an annual single-wide audit by its funding sources. Additionally, the Agency has additional tax and reporting requirements. The Agency is required to have an audit of its 403(b) Retirement Plan by the Department of Labor.

III. DISCUSSION:

A. Hudson & Company, Inc. CPAs was selected by CAPMC staff and the Board of Directors to perform the audits from among the following firms that provided a response to the Agency's RFP in 2024.

Brown Armstrong CPAs

Daniells Phillips Vaughan & Bock

Hudson & Company, Inc CPAs

Moss Adams LLP

Factors in the selection included professional experience of the firm; principals and experience of staff to be assigned to the audit; experience specific to the requirements of RFP; knowledge of applicable codes and regulations, especially those pertaining to State of California, Department of Social Services and Health and Human Services Head Start; training of key personnel and audit staff in 2 CFR Part 200, CDSS/CDE and OMB regulations; nature and quality of engagements recently completed; reliability and continuity of the firm; organization, structure, size and location of the firm; availability during specified timeframes and assurance of timely completion of work.

B. This will be the second year that the Agency has used this firm. The RFP provided for the initial year and an option of four additional one-year extensions.

- C. The cost of the entity-wide audited financial statements including the single audit under the Uniform Guidance and CDSS/CDE Compliance is proposed at \$51,290. The costs for the preparation of the Agency's information returns are scheduled for \$3,090. The ERISA audit and report on the financial statements of the Agency's 403(b) Retirement Plan is \$10,950.
- D. The Board must annually approve the appointment of the Agency's auditors.
- E. The firm's engagement letters are attached for your review and consideration.

IV. FINANCING:

The cost of the audit and the other services have been budgeted as part of the indirect cost pool. The cost for the 6/30/2024 agency-wide audit was \$51,290 and the 2023 ERISA audit was \$10,950. The information returns have not yet been completed for 6/30/2024, but are pending Board approval.



February 6, 2025

Community Action Partnership of Madera County, Inc.
Attn: Ms. Mattie Mendez, Executive Director
1225 Gill Avenue
Madera, CA 93637

We are pleased to confirm our understanding of the services we are to provide for the Community Action Partnership of Madera County, Inc. (the Organization) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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 (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

- 1) Schedule of expenditures of federal awards
- 2) Combining Statement of Financial Position
- 3) Combining Statement of Activities
- 4) Statements of Revenue and Expenses:
 - a) Community Services Block Grant Programs
 - b) Head Start Programs
 - c) Migrant Programs
 - d) Child Care Programs
 - e) Emergency Food and Shelter Programs
 - f) Energy Programs
 - g) Senior Programs
 - h) Other Programs
- 5) Supplemental Reporting Requirements of the California Department of Community Services and Development
 - a) CSD Contracts – Supplemental Statements of Revenue and Expense
 - b) Community Services Block Grant Program (CSBG) – Supplemental Statements of Revenue and Expense
- 6) Supplemental Reporting Requirements of the California Office of Emergency Services
 - a) Rape Crisis Program – Supplemental Statements of Revenue and Expense
 - b) Victim Witness Program – Supplemental Statements of Revenue and Expense
 - c) Advocacy and Outreach – Supplemental Statements of Revenue and Expense
 - d) Comprehensive Shelter Program – Supplemental Statements of Revenue and Expense
 - e) Transitional Housing Program – Supplemental Statements of Revenue and Expense
 - f) Child Advocacy Center Program – Supplemental Statements of Revenue and Expense

- 7) Supplemental Reporting Requirements of the California Department of Social Services
 - a) Schedules of Expenditures by State Categories
 - b) Schedule of Expenditures for Equipment
 - c) Schedule of Expenditures for Renovations and Repair
 - d) Combining Schedule of Administrative Costs relating to the California Department of Social Services Programs
 - e) Audited Attendance and Fiscal Reports
 - f) Audited Reserve Account Cash Activity Reports
- 8) Schedule of Findings and Questioned Costs

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of

management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition.
- Accurate and proper grant reporting.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs.

For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Organization's federal and state information returns for the year ended December 31, 2024 for the Internal Revenue Service and California Franchise Tax Board based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial

statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2025.

We estimate that our fees for the audit and other services other than the preparation of the information returns will be \$51,290 and \$3,090 for the preparation of the information returns. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption cause by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

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

By: Kip Hudson, CPA

Community Action Partnership of Madera County, Inc.

February 6, 2025

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RESPONSE:

This letter correctly sets forth the understanding of Community Action Partnership of Madera County, Inc.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



February 6, 2025

Community Action Partnership of Madera County, Inc. 403(b) Plan
Attn: Ms. Mattie Mendez, Executive Director
1225 Gill Avenue
Madera, CA 93637

We are pleased to confirm our understanding of the services we are to provide for the Community Action Partnership of Madera County, Inc. 403(b) Plan ("the Plan") for the year ended December 31, 2024 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974.

Audit Scope and Objectives

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the "financial statements"). As part of our audit, we will report on the supplemental schedules required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA-required supplemental schedules) for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America (GAAS). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the DOL.

Except as described in the following paragraph, the objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by Voya Retirement Insurance and Annuity Company, the trustee, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit. For an ERISA Section 103(a)(3)(C) audit, the audit will not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America (GAAP). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Accuracy of participant data and contributions

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the trustee, and certain other assets and liabilities by correspondence with financial institutions, and other third parties. We will also request written representations from your attorneys as part of the engagement.

We will communicate with management and those charged with governance certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering the Plan's compliance with applicable Internal Revenue Code (IRC) requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's tax status may have occurred. Similarly, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform you of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. You should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with applicable provisions of the IRC or ERISA.

The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will prepare the financial statements of the Plan in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. You are also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. You are also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with the applicable financial reporting framework. You are also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. You are responsible for the fair presentation of the supplemental schedules and the form and content of the supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from Senior Management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your personnel will prepare all schedules, analyses, and confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

I am the engagement partner and am responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately August 1, 2025 and issue our report no later than October 1, 2025.

We estimate that our fees for the audit and other services will be \$10,950. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA-required supplemental schedules. Our report will be addressed to trustees of the Plan. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

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

By Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Community Action Partnership of Madera County, Inc. 403(b) Plan.

Plan Administrator's signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Report to the Board of Directors

Agenda Item Number: E-2

Board of Directors' Meeting for: April 10, 2025

Author: Donna Tooley

DATE: March 31, 2025

TO: Board of Directors

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Review and consider approving the filings of the Tax and Information Returns of Community Action Partnership of Madera County, Inc. (CAPMC) prepared by Hudson & Company, Inc. CPAs for the Year Ended June 30, 2024

I. RECOMMENDATION:

Review and consider approving the filings of the tax and information returns of Community Action Partnership of Madera County, Inc. prepared by Hudson & Company, Inc. CPAs.

II. SUMMARY:

The agency is required to file certain tax and information returns each year. Hudson & Company, Inc. CPAs prepared the returns from the financial statement information for the year ended June 30, 2024.

III. DISCUSSION:

- A. A copy of the Form 990 is attached for your review and consideration. This return has to be filed electronically. The Interim CFO has reviewed the tax return prior to presenting it to the Board of Directors.
- B. The returns are prepared from information obtained from the audited financial statements for the year ended June 30, 2024.
- C. The returns are due by the extended deadline of May 15, 2025.
- D. The other required federal and state returns have been reviewed by the Interim CFO and will be filed on behalf of the agency by the Interim CFO. These include the California Return for Exempt Organizations Form 199 and the Annual Registry of Charitable Trusts Registration Form. These are also attached for your review and reference.

IV. FINANCING:

The cost of the preparation of the information returns is \$3,090 and has been budgeted in the Indirect Cost Pool.

2023 Exempt Org. Return
prepared for:

**COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**
1225 GILL AVENUE
MADERA, CA 93637

Hudson & Company, Inc.
7473 N Ingram Ave, Ste 102
Fresno, CA 93711

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	94-1612823
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	1225 GILL AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	MADERA, CA 93637	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____

Plan Number _____

Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)The books are in the care of DONNA TOOLEY 1225 GILL AVENUE MADERA CA 93637Telephone No. 559-673-9173 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 5/15, 2025, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 ____ or☒ tax year beginning 7/01, 2023, and ending 6/30, 2024.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2023**Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection****A** For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.
1225 GILL AVENUE
MADERA, CA 93637**D** Employer identification number

94-1612823

E Telephone number

559-673-9173

G Gross receipts \$ 36,317,802.**F** Name and address of principal officer: DONNA TOOLEY
SAME AS C ABOVE**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.MADERACAP.ORG**H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1965 **M** State of legal domicile: CA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>HELPING PEOPLE, CHANGING LIVES AND MAKING OUR COMMUNITY A BETTER PLACE TO LIVE BY PROVIDING RESOURCES AND SERVICES THAT INSPIRE PERSONAL GROWTH AND INDEPENDENCE.</u>
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 15
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 15
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 362
	6	Total number of volunteers (estimate if necessary) 6 974
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 32,892,730.
	9	Program service revenue (Part VIII, line 2g) 36,228,597.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 3,250. 4,352.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 60,387. 84,853.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) 32,956,367. 36,317,802.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4)
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
16a		Professional fundraising fees (Part IX, column (A), line 11e)
b		Total fundraising expenses (Part IX, column (D), line 25)
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 16,017,622. 16,928,249.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 32,844,646. 36,209,433.
19		Revenue less expenses. Subtract line 18 from line 12 111,721. 108,369.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 15,736,586. 30,102,718.
	21	Total liabilities (Part X, line 26) 12,820,181. 27,103,963.
	22	Net assets or fund balances. Subtract line 21 from line 20 2,916,405. 2,998,755.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	DONNA TOOLEY Type or print name and title	CFO			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KIP HUDSON	KIP HUDSON			P01815018
	Firm's name	HUDSON & COMPANY, INC.			Firm's EIN
	Firm's address	7473 N INGRAM AVE, STE 102 FRESNO, CA 93711			81-1741762
				Phone no.	559-475-8910

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

HELPING PEOPLE, CHANGING LIVES AND MAKING OUR COMMUNITY A BETTER PLACE TO LIVE BY
PROVIDING RESOURCES AND SERVICES THAT INSPIRE PERSONAL GROWTH AND INDEPENDENCE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 12,208,629. including grants of \$) (Revenue \$)

CHILD CARE PROGRAMS: THE CHILD CARE PROGRAMS PROVIDE CHILD CARE AND REFERRAL SERVICES
FOR LOW INCOME FAMILIES. OTHER SERVICES PROVIDED INCLUDE EDUCATIONAL AND LEARNING
MATERIALS, MEALS FOR CHILDREN AND CPR AND FIRST AID CLASSES TO PROVIDERS.

APPROXIMATELY SERVED 1,063 CHILDREN WITH CHILD CARE, AND 200 CHILD CARE HOMES AND
CENTERS WERE SERVED.

PROVIDED CHILDREN WITH 65,800 BREAKFASTS, 67,222 LUNCHES, AND 35,507 AFTERNOON
SNACKS. STATE MIGRANT PROGRAM SERVED 92 CHILDREN AND THE CALIFORNIA STATE PRESCHOOL
PROGRAM SERVED 136 CHILDREN.

4b (Code:) (Expenses \$ 11,604,225. including grants of \$) (Revenue \$)

MIGRANT PROGRAMS: THE MIGRANT PROGRAMS PROVIDE EARLY EDUCATION AND OTHER SERVICES TO
LOW INCOME CHILDREN AND FAMILIES OF MIGRANT WORKERS IN FRESNO AND MADERA COUNTIES.
SERVICES INCLUDE CHILD CARE, MEDICAL / DENTAL SCREENING, MEALS FOR CHILDREN, MENTAL
HEALTH & DISABILITY SERVICES, AND HEALTH AND NUTRITION EDUCATION. IT SERVED 819
CHILDREN AND FAMILIES.

4c (Code:) (Expenses \$ 4,816,387. including grants of \$) (Revenue \$)

HEAD START: THE HEAD START PROGRAM PROVIDES EARLY EDUCATION AND SERVICES FOR LOW
INCOME CHILDREN AND FAMILIES IN MADERA COUNTY. SERVICES INCLUDE CHILD CARE,
MEDICAL/DENTAL SCREENING, MEALS FOR CHILDREN, MENTAL HEALTH & DISABILITY SERVICES,
AND HEALTH AND NUTRITION EDUCATION. IT SERVED 326 CHILDREN AND FAMILIES.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O(Expenses \$ 4,704,715. including grants of \$) (Revenue \$)**4e** Total program service expenses 33,333,956.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	327
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 362		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 15 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15a X	
b Other officers or key employees of the organization. SEE SCHEDULE O.	15b X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
DONNA TOOLEY 1225 GILL AVENUE MADERA CA 93637 559-673-9173

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) MATTIE MENDEZ EXECUTIVE DIR.	40 0		X				0.	176,875.	75,877.
(2) MARTIZA GOMEZ-ZARAGOSA HEAD START DIR	40 0				X		135,430.	0.	14,591.
(3) DANIEL SEETO CFO	40 0		X				131,526.	0.	14,396.
(4) IRENE YANG HR DIRECTOR	40 0				X		135,927.	0.	7,423.
(5) MARU GASCA SANCHEZ HEAD START DEP DIR	40 0				X		103,353.	0.	12,987.
(6) JESSE PEREZ ACCOUNTANT PROGRAM	40 0				X		102,381.	0.	5,746.
(7) NORMA BLANCO HEAD START DEP DIR	40 0				X		102,287.	0.	5,741.
(8) DIANA PALMER BOARD MEMBER	1 0	X					0.	0.	0.
(9) DEBI BRAY BOARD MEMBER	1 0	X					0.	0.	0.
(10) DEBORAH MARTINEZ BOARD MEMBER	1 0	X					0.	0.	0.
(11) DAVID HERNANDEZ VICE CHAIR	1 0	X					0.	0.	0.
(12) LETICIA GONZALEZ BOARD MEMBER	1 0	X					0.	0.	0.
(13) DONALD HOLLEY BOARD MEMBER	1 0	X					0.	0.	0.
(14) ERIC LICALSI CHAIRPERSON	1 0	X					0.	0.	0.

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Form 990 (2023)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) RICHARD GUTIERREZ BOARD MEMBER	1 0	X					0.	0.	0.
(16) TYSON POGUE SEC/TREASURER	1 0	X					0.	0.	0.
(17) MOLLY HERNANDEZ BOARD MEMBER	1 0	X					0.	0.	0.
(18) AURORA FLORES BOARD MEMBER	1 0	X					0.	0.	0.
(19) JEFF TROOST BOARD MEMBER	1 0	X					0.	0.	0.
(20) OTILIA VASQUEZ BOARD MEMBER	1 0	X					0.	0.	0.
(21) STEVE MONTES BOARD MEMBER	1 0	X					0.	0.	0.
(22) MARTHA GARCIA BOARD MEMBER	1 0	X					0.	0.	0.
(23)									
(24)									
(25)									

1b Subtotal 710,904. 176,875. 136,761.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 710,904. 176,875. 136,761.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 7

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

4	X	
---	---	--

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

5		X
---	--	---

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
COLLEGE CARE CENTER INC DBA PIXIELAND DAY CAR 2729 W LAKE VAN NESS F	CHILD CARE	222,260.
DEANN GRISSOM 315 KINGS AVE CHOWCHILLA, CA 93610	CHILD CARE SERVICES	282,032.
KIDS KARE SCHOOLS, INC. 4697 N. BENDEL FRESNO, CA 93722	CHILD CARE SERVICES	1,463,681.
MADERA COUNTY AUDITOR CONTROLLER 200 WEST FOURTH STREET MADERA, CA 9	SALARY REIMBURSEMENT	267,404.
PLAYCORE WISCONSON INC P.O. BOX 680121 FORT PAYNE, AL 35968	EQUIPMENT AND CONSTRUCTI	278,098.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 30

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	36,065,335.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	163,262.			
	g	Noncash contributions included in lines 1a-1f	1g				
	h	Total. Add lines 1a-1f		36,228,597.			
	Program Service Revenue			Business Code			
2a		-----					
b		-----					
c		-----					
d		-----					
e		-----					
f		All other program service revenue					
g		Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		4,352.			4,352.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real 6a 67,088.				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c 67,088.				
	d	Net rental income or (loss)		67,088.			67,088.
	7a	Gross amount from sales of assets other than inventory	(i) Securities 7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a	OTHER INCOME		11,749.	11,749.		
	b	PARENT FEES		6,016.	6,016.		
	c	-----					
	d	All other revenue					
	e	Total. Add lines 11a-11d		17,765.			
12	Total revenue. See instructions		36,317,802.	17,765.	0.	71,440.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	308,401.	176,875.	131,526.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	15,040,438.	13,634,314.	1,406,124.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	3,932,345.	3,563,988.	368,357.	
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	763,442.	538,151.	225,291.	
12 Advertising and promotion.				
13 Office expenses.	3,828,161.	3,662,223.	165,938.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	3,316,277.	2,951,035.	365,242.	
17 Travel.	266,230.	214,098.	52,132.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	64,143.	10,603.	53,540.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DIRECT ASSISTANCE	7,300,884.	7,300,884.		
b CAPITAL PURCHASES	559,546.	559,546.		
c VEHICLE EXPENSES	231,439.	222,233.	9,206.	
d OTHER EXPENSES	206,429.	177,281.	29,148.	
e All other expenses.	391,698.	322,725.	68,973.	
25 Total functional expenses. Add lines 1 through 24e.	36,209,433.	33,333,956.	2,875,477.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	273,935.	1	77,496.
	2 Savings and temporary cash investments	6,510,427.	2	8,509,783.
	3 Pledges and grants receivable, net	2,527,926.	3	3,672,858.
	4 Accounts receivable, net	13,171.	4	84,062.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	28,100.	8	22,875.
	9 Prepaid expenses and deferred charges	58,452.	9	99,225.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,869,288.		
	b Less: accumulated depreciation	10b 5,986,044.		
		1,919,364.	10c	1,883,244.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	4,405,211.	15	15,753,175.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	15,736,586.	16	30,102,718.	
Liabilities	17 Accounts payable and accrued expenses	4,057,783.	17	5,115,739.
	18 Grants payable		18	
	19 Deferred revenue	3,731,285.	19	6,157,214.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	5,031,113.	25	15,831,010.
	26 Total liabilities. Add lines 17 through 25	12,820,181.	26	27,103,963.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	1,109,729.	27	1,218,098.
	28 Net assets with donor restrictions	1,806,676.	28	1,780,657.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,916,405.	32	2,998,755.
	33 Total liabilities and net assets/fund balances	15,736,586.	33	30,102,718.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,317,802.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,209,433.
3	Revenue less expenses. Subtract line 2 from line 1	3	108,369.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,916,405.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	-26,019.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,998,755.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

BAA

TEEA0112L 08/23/23

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization	COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	Employer identification number	94-1612823
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	29069955.	30817241.	31327392.	32892730.	36228597.	160335915.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	29069955.	30817241.	31327392.	32892730.	36228597.	160335915.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						160335915.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.	29069955.	30817241.	31327392.	32892730.	36228597.	160335915.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	23,889.	43,357.	51,232.	61,134.	71,441.	251,053.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI			50,475.	2,503.	11,749.	64,727.
11 Total support. Add lines 7 through 10.						160651695.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	99.80 %
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	99.83 %
16a 33-1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2023. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**b 33-1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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Schedule A (Form 990) 2023

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2023	2022	2021	2020	2019
OTHER	\$ 11,749.	\$ 2,503.	\$ 50,475.		
TOTAL	<u>\$ 11,749.</u>	<u>\$ 2,503.</u>	<u>\$ 50,475.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number
94-1612823

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF	94-1612823

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH & HUMAN SERV 330 C STREET, SW WASHINGTON, DC 20201	\$ 5,242,047.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STANISLAUS CO. OFFICE OF EDUCATION 1100 H STREET MODESTO, CA 95354	\$ 9,073,580.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMM. ACTION PARTNERSHIP OF SLO CO. 1030 SOUTHWOOD DRIVE SAN LUIS OBISPO, CA 93401	\$ 5,744,680.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CALIFORNIA DEPT. OF CSD 2389 GATEWAY OAKS DRIVE #100 SACRAMENTO, CA 95833	\$ 1,186,631.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CA GOVERNOR'S OFFICE OF EMER. SERV. 3650 SCHRIEVER AVENUE MATHER, CA 95655	\$ 1,824,871.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CALIFORNIA DEPT OF SOCIAL SERVICES 1215 O STREET SACRAMENTO, CA 95814	\$ 12,057,884.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

COMMUNITY ACTION PARTNERSHIP OF

Employer identification number

94-1612823

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.					
b Contributions.					
c Net investment earnings, gains, and losses.					
d Grants or scholarships.					
e Other expenditures for facilities and programs.					
f Administrative expenses.					
g End of year balance.					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.		59,005.		59,005.
b Buildings.		4,021,500.	3,570,319.	451,181.
c Leasehold improvements.		618,692.	401,755.	216,937.
d Equipment.		3,170,091.	2,013,970.	1,156,121.
e Other.				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 1,883,244.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)). . . .		

Part VIII Investments – Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEPOSITS	107,560.
(2) RIGHT OF USE LEASE ASSET	15,645,615.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).	15,753,175.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CDE RESERVE	61,438.
(3) DUE TO FUNDER	123,957.
(4) LEASE LIABILITIES, CURRENT	1,197,545.
(5) LEASE LIABILITIES, NET OF CURRENT	14,448,070.
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).	15,831,010.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **SEE PART XIII.** ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	39,449,170.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	3,131,368.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	3,131,368.
3	Subtract line 2e from line 1	3	36,317,802.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	36,317,802.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	39,340,801.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	3,131,368.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	3,131,368.
3	Subtract line 2e from line 1	3	36,209,433.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	36,209,433.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

THE AGENCY HAS QUALIFIED AS A NON-PROFIT AGENCY AND HAS BEEN GRANTED TAX-EXEMPT

STATUS PURSUANT TO INTERNAL REVENUE CODE SECTION 501(C) (3) AND CALIFORNIA REVENUE

AND TAXATION CODE SECTION 23701(D) AND IS EXEMPT

FROM FEDERAL AND STATE OF CALIFORNIA INCOME TAXES. GENERALLY ACCEPTED ACCOUNTING

PRINCIPLES PROVIDE ACCOUNTING AND DISCLOSURES GUIDANCE ABOUT POSITIONS TAKEN BY AN

ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX

POSITIONS AND BELIEVES THAT ALL THE POSITIONS TAKEN IN ITS FEDERAL AND STATE EXEMPT

BAA

Schedule D (Form 990) 2023

Part XIII Supplemental Information *(continued)***PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

AGENCY TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE AGENCY'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** ☐ ☒
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** ☐ ☒
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** ☐ ☒
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** ☐ ☒
- b** Any related organization? **5b** ☐ ☒
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** ☐ ☒
- b** Any related organization? **6b** ☐ ☒
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?
If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation			
1	MATTIE MENDEZ EXECUTIVE DIR.	(i) 0.	(ii) 0.	(iii) 0.	0.	75,877.	75,877.	0.
		(ii) 176,875.	0.	0.	0.	0.	176,875.	0.
2	MARTIZA GOMEZ-ZARAGOSA HEAD START DIR	(i) 135,430.	(ii) 0.	(iii) 0.	0.	14,591.	150,021.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

OTHER PROGRAMS INCLUDING THE FOLLOWING:

*RAPE/SEXUAL ASSAULT SERVICES: VICTIM SERVICES PROVIDES HELP FOR SURVIVORS OF SEXUAL ASSAULT REGARDLESS OF HOW LONG AGO IT HAPPENED OR WHETHER OR NOT THE ASSAULT WAS REPORTED. SERVICES INCLUDE A CONFIDENTIAL 24-HOUR CRISIS LINE AND COUNSELING.

*CHILD FORENSIC INTERVIEW TEAM: PROVIDES MULTI-DISCIPLINARY TEAM TO CONDUCT INTERVIEW OF ALLEGED SEXUAL ABUSE WITH CHILDREN. PROVIDED 99 INTERVIEWS.

*VICTIM & WITNESS SERVICES: VICTIM SERVICES STRIVES TO REDUCE THE TRAUMA OF A CRIME BY EMPOWERING AND ASSISTING CRIME VICTIMS, WITNESSES, AND SIGNIFICANT OTHERS TO RESTRUCTURE THEIR LIVES THROUGH ADVOCACY, SUPPORT, INFORMATION, AND REFERRALS.

*MARTHA DIAZ DOMESTIC VIOLENCE & TRANSITIONAL HOUSING PROGRAMS: MARTHA DIAZ WILL PROVIDE UP TO 30 DAYS OF EMERGENCY SHELTER TO WOMEN AND CHILDREN WHO ARE IN IMMEDIATE DANGER OF DOMESTIC VIOLENCE. THE EXACT LOCATION OF THE 18-BED SHELTER IS KEPT CONFIDENTIAL TO PROTECT THE SAFETY OF THE RESIDENTS. ALL RESIDENTS RECEIVE LODGING, FOOD, AND CLOTHING. THERE WERE 57 INDIVIDUALS SERVED. THE TRANSITIONAL HOUSING PROGRAM PROVIDES HOUSING AND CONTINUED CASE MANAGEMENT FOR UP TO 18 MONTHS TO WOMEN AND CHILDREN FOLLOWING THE EMERGENCY SHELTER STAY. APPROXIMATELY 19 INDIVIDUALS WERE SERVED.

*STRENGTHENING FAMILIES PROGRAM: THIS PROGRAM INSTRUCTS PARENTS AND CHILDREN ON HOW TO FUNCTION AS AN IMPROVED FAMILY UNIT. IT TEACHES FAMILIES TO INTERACT WITH EACH

OTHER IN A THOUGHTFUL FASHION. APPROXIMATELY 179 FAMILIES SECURED TRAINING.

Name of the organization COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number
94-1612823

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

*SENIOR NUTRITION PROGRAM: THIS PROGRAM SERVES MEALS TO SENIORS AND ASSISTS IN THEIR DAILY NUTRITIONAL NEEDS. THERE WERE APPROXIMATELY 65 SENIORS SERVED THROUGH HOMEBOUND DELIVERIES.

*HOUSING PROVIDED ON A NON-EMERGENCY BASIS: THERE WERE APPROXIMATELY 55 INDIVIDUALS WHO WERE PROVIDED HOUSING FOR THOSE WITH MENTAL HEALTH CONDITIONS. THIS HOUSING WAS IN ADDITION TO THOSE RECEIVING EMERGENCY HOUSING.

*EMERGENCY FOOD & SHELTER PROGRAMS: PROVIDE HOUSING ASSISTANCE TO QUALIFIED FAMILIES OF MADERA COUNTY. APPROXIMATELY 36 INDIVIDUALS WERE PROVIDED WITH RENTAL ASSISTANCE AND THERE WERE 493 OUTREACH SERVICES. THERE WERE 510 INDIVIDUALS PROVIDED FOOD AND 53 INDIVIDUALS WITH EMERGENCY SHELTER.

ENERGY PROGRAMS:

*THE COMMUNITY SERVICES DEPARTMENT RUNS THE LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP). LIHEAP APPLIES A CREDIT TO PG&E AND PROPANE ACCOUNTS, AND HELPS PAY FOR WOOD FOR APPLICANTS WHO QUALIFY.

*WEATHERIZATION ALSO FALLS UNDER THE COMMUNITY SERVICES DEPARTMENT. THE WEATHERIZATION SERVICE ENABLES FAMILIES TO PERMANENTLY REDUCE THEIR ENERGY BILLS BY MAKING THEIR HOMES MORE ENERGY EFFICIENT.

Name of the organization **COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**

Employer identification number
94-1612823

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

ALL INFORMATION RETURNS ARE REVIEWED BY THE AGENCY'S CFO AND EXECUTIVE DIRECTOR PRIOR TO FILING. COMPLETED FORMS ARE PRESENTED TO THE FINANCE COMMITTEE AND/OR THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE AGENCY CONDUCTS A SALARY COMPENSATION STUDY EVERY THREE YEARS. FROM THIS, A SALARY PLAN COVERING ALL CLASSES OF EMPLOYEES IN THE AGENCY IS PREPARED. THE PLAN DEPICTS MINIMUM, INTERMEDIATE AND MAXIMUM RATES OF PAY FOR EACH JOB CLASS. RATES ARE DETERMINED BY REVIEW OF THE FOLLOWING: A. PREVAILING RATES OF PAY FOR COMPARABLE WORK IN OTHER PUBLIC AND PRIVATE EMPLOYMENT; B. APPROPRIATE INTERNAL PAY DIFFERENCES BETWEEN THE AGENCY'S JOB CLASSES; C. CURRENT CHANGES IN COSTS OF LIVING; D. AGENCY FINANCIAL CONDITION; AND E. OTHER INFORMATION OR OUTSIDE SOURCES THE EXECUTIVE DIRECTOR DEEMS REASONABLE OR APPROPRIATE.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

CAPMC IS SUBJECT TO THE CA PUBLIC RECORDS ACT. INDIVIDUALS MAY REQUEST PUBLIC INSPECTION/ACCESS TO RECORDS EXCEPT THOSE EXEMPTED BY LAW. THE REQUEST MUST BE IN WRITING TO THE EXECUTIVE DIRECTOR. WITHIN 10 DAYS, THE AGENCY WILL DECIDE IF THE REQUEST WILL BE APPROVED, IN WHOLE OR IN PART. THE AGENCY'S AUDITED FINANCIAL STATEMENTS AND BOARD AGENDAS ARE ON THE AGENCY'S WEBSITE.

FORM 990, PART XI, LINE 9 OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DEPRECIATION CHARGED AGAINST RESTRICTED NET ASSETS.....	\$	-586,064.
NET ADDITIONS TO RESTRICTED NET ASSETS.....		560,045.
	TOTAL \$	<u>-26,019.</u>

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 202024**2023**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.Name of filer **COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**EIN or SSN
94-1612823

Name and title of officer or person subject to tax

DONNA TOOLEY CFO**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>36,317,802.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize HUDSON & COMPANY, INC. to enter my PIN 36667 as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.77728372490

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature KIP HUDSON

Date _____

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 7/01/2023, and ending (mm/dd/yyyy) 6/30/2024.

Corporation/Organization name COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.		California corporation number 0500803
Additional information. See instructions.		FEIN 94-1612823
Street address (suite or room) 1225 GILL AVENUE		PMB no.
City MADERA	State CA	ZIP code 93637
Foreign country name	Foreign province/state/county	Foreign postal code

A First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	K Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No \$
D Final information return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized	L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Enter date: (mm/dd/yyyy) <input type="checkbox"/>	M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other	N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Federal return filed? 1 <input type="checkbox"/> 990T 2 <input type="checkbox"/> 990-PF 3 <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series	O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input type="checkbox"/> No Date filed with IRS
G Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
H Is this organization in a group exemption? If "Yes," what is the parent's name? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	89,205.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B.	3	36,228,597.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	36,317,802.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	36,317,802.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	36,209,433.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	108,369.
Payments	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Penalties and interest. See General Information J.	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result.	16	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title CFO	Date	Telephone 559-673-9173
Paid Preparer's Use Only	Preparer's signature	KIP HUDSON	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	HUDSON & COMPANY, INC.		
	7473 N INGRAM AVE, STE 102			Firm's FEIN P01815018
	FRESNO, CA 93711			Telephone 81-1741762
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

CAC1112L 01/02/24

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	
	3	Dividends	•	3	
	4	Gross rents	•	4	67,088.
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See instructions)	•	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	•	7	22,117.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	89,205.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	•	9	
Expenses and Disbursements	10	Disbursements to or for members	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	308,401.
	12	Other salaries and wages	•	12	15,040,438.
	13	Interest	•	13	
	14	Taxes	•	14	
	15	Rents	•	15	3,316,277.
	16	Depreciation and depletion (See instructions)	•	16	
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 2	•	17	17,544,317.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	36,209,433.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		6,784,362.	•	8,587,279.
2	Net accounts receivable		2,541,097.	•	3,756,920.
3	Net notes receivable			•	
4	Inventories		28,100.	•	22,875.
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments. Attach schedule			•	
10 a	Depreciable assets	7,885,746.		7,810,283.	
b	Less accumulated depreciation	6,025,387.	1,860,359.	5,986,044.	1,824,239.
11	Land		59,005.	•	59,005.
12	Other assets. Attach schedule. STM 3		4,463,663.	•	15,852,400.
13	Total assets		15,736,586.		30,102,718.
Liabilities and net worth					
14	Accounts payable		4,057,783.	•	5,115,739.
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule. STM 4		8,762,398.		21,988,224.
19	Capital stock or principal fund		2,916,405.	•	2,998,755.
20	Paid-in or capital surplus. Attach reconciliation.			•	
21	Retained earnings or income fund			•	
22	Total liabilities and net worth		15,736,586.		30,102,718.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	108,369.	7	Income recorded on books this year not included in this return. Attach schedule	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule.	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule.	•		10	Net income per return. Subtract line 9 from line 6.		
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5.		108,369.				108,369.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization **COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**

Employer identification number
94-1612823

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF	94-1612823

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH & HUMAN SERV 330 C STREET, SW WASHINGTON, DC 20201	\$ 5,242,047.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STANISLAUS CO. OFFICE OF EDUCATION 1100 H STREET MODESTO, CA 95354	\$ 9,073,580.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMM. ACTION PARTNERSHIP OF SLO CO. 1030 SOUTHWOOD DRIVE SAN LUIS OBISPO, CA 93401	\$ 5,744,680.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CALIFORNIA DEPT. OF CSD 2389 GATEWAY OAKS DRIVE #100 SACRAMENTO, CA 95833	\$ 1,186,631.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CA GOVERNOR'S OFFICE OF EMER. SERV. 3650 SCHRIEVER AVENUE MATHER, CA 95655	\$ 1,824,871.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CALIFORNIA DEPT OF SOCIAL SERVICES 1215 O STREET SACRAMENTO, CA 95814	\$ 12,057,884.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

COMMUNITY ACTION PARTNERSHIP OF

Employer identification number

94-1612823

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

2023

CALIFORNIA STATEMENTS
COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

PAGE 1

94-1612823

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

OTHER INCOME.....	\$	11,749.
OTHER INVESTMENT INCOME.....		4,352.
PARENT FEES.....		6,016.
TOTAL	\$	<u>22,117.</u>

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

CAPITAL PURCHASES.....	\$	559,546.
DEPRECIATION.....		10,100.
DIRECT ASSISTANCE.....		7,300,884.
INSURANCE.....		64,143.
MEDICAL EXPENSES.....		15,205.
OFFICE EXPENSES.....		3,828,161.
OTHER EMPLOYEE BENEFIT.....		3,932,345.
OTHER EXPENSES.....		206,429.
OTHER FEES.....		763,442.
POSTAGE AND SHIPPING.....		76,656.
RENTALS.....		171,011.
REPAIRS AND MAINTENANCE.....		91,033.
TELEPHONE.....		27,693.
TRAVEL.....		266,230.
VEHICLE EXPENSES.....		231,439.
TOTAL	\$	<u>\$17,544,317.</u>

STATEMENT 3
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

DEPOSITS.....		107,560.
PREPAID EXPENSES AND DEFERRED CHARGES.....		99,225.
RIGHT OF USE LEASE ASSET.....		15,645,615.
TOTAL	\$	<u>15,852,400.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

CDE RESERVE.....		61,438.
DEFERRED REVENUE.....		6,157,214.
DUE TO FUNDER.....		123,957.
LEASE LIABILITIES, CURRENT.....		1,197,545.
LEASE LIABILITIES, NET OF CURRENT.....		14,448,070.
TOTAL	\$	<u>21,988,224.</u>

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814WEBSITE ADDRESS:
www.oag.ca.gov/charities

(For Registry Use Only)

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA****Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. <small>Name of Organization</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report <input type="checkbox"/> Organization requests email notifications
List all DBAs and names the organization uses or has used 1225 GILL AVENUE <small>Address (Number and Street)</small>	State Charity Registration Number CT-46385
MADERA, CA 93637 <small>City or Town, State, and ZIP Code</small>	Corporation or Organization No. 0500803
559-673-9173 <small>Telephone Number</small>	Federal Employer ID No. 94-1612823
DTTOOLEY@MADERACAP.ORG <small>Email Address</small>	

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice**

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIESFor your most recent full accounting period (beginning 7/01/23 ending 6/30/24) list:

Total Revenue \$
 (including noncash contributions) 36,317,802. **Noncash Contributions \$** 0. **Total Assets \$** 30,102,718.
Program Expenses \$ 33,333,956. **Total Expenses \$** 36,209,433.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.**

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

DONNA TOOLEY	CFO	
<small>Signature of Authorized Agent</small>	<small>Printed Name</small>	<small>Title</small>
		<small>Date</small>

**STATEMENT 1
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

U.S. DEPT. OF HEALTH & HUMAN SERVICES
330 C STREET, SW
WASHINGTON, D.C., 20201

CALIFORNIA DEPT. OF EDUCATION
1430 N STREET
SACRAMENTO, CA 95814

STANISLAUS CO. OFFICE OF EDUCATION
1100 H STREET
MODESTO, CA 95354

COUNTY OF MADERA
200 W. FOURTH STREET
MADERA, CA 93637

CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
3650 SCHRIEVER AVENUE
MATHER, CA 95655

DEPT. OF HOUSING & URBAN DEVELOPMENT
451 7TH STREET, SW
WASHNINTON, D.C. 20410

CA DEPT. OF COMMUNITY SERVICES AND DEVELOPMENT
2389 GATEWAY OAKS DRIVE, SUITE 100
SACRAMENTO, CA 95833

CITY OF MADERA
205 WEST FOURTH STREET
MADERA, CA 93637

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

**California e-file Return Authorization for
Exempt Organizations**

FORM

2023**8453-EO**

Exempt Organization name

Identifying number

COMMUNITY ACTION PARTNERSHIP OF

94-1612823

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5).....	1	36,317,802.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14).....	2	36,317,802.
3	Total expenses and disbursements (Form 199, line 9).....	3	36,209,433.
4	Tax due (Form 109, line 23).....	4	
5	Overpayment (Form 109, line 24).....	5	

Part II Settle Your Account Electronically for Taxable Year 2023

- 6 ☐ Direct Deposit of refund (Form 109 only.)
- 7 ☐ Electronic funds withdrawal 7a Amount _____ 7b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 10 Routing number _____
- 11 Account number _____ 12 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

**Sign
Here**

Signature of officer

Date

CFO
Title**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO
Must
Sign**ERO's signature **KIP HUDSON**

Date

Check if
also paid
preparer ☒Check if
self-
employed ☐

ERO's PTIN

P01815018

Firm's name (or yours
if self-employed)
and address

HUDSON & COMPANY, INC.
7473 N INGRAM AVE, STE 102
FRESNO CA

Firm's FEIN

81-1741762

ZIP code 93711

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid
Preparer
Must
Sign**Paid
preparer's
signature

Date

Check if
self-employed ☐

Paid preparer's PTIN

Firm's name
(or yours if self-
employed) and
address

Firm's FEIN

ZIP code

FTB 8453-EO 2023



Report to the Board of Directors

Agenda Item Number: E-3

Board of Directors Meeting for: April 10, 2025

Author: Donna Tooley

DATE: April 2, 2025

TO: Board of Directors

FROM: Donna Tooley, Interim Chief Financial Officer

SUBJECT: Community Action Partnership –Organizational Performance Standards
Standard 4 – Organizational Leadership
Standard 4.6 – Risk Assessment

I. RECOMMENDATION:

Review and consider approving the Risk Assessment completed during the second quarter of 2025 in accordance with the new Community Services Block Grant, Organizational Performance Standard 4.6.

II. SUMMARY:

The Office of Community Services, Administration for Children and Families, U.S. Department of Health and Human Services has called for greater program accountability and measurable results from government-funded programs. Based on the Organizational Performance Standards, a risk assessment must be completed within the past two years and reported to the governing board.

III. DISCUSSION:

1. The Organizational Performance Standards, Category Four, focuses on Organizational Leadership. Standard 4.6 states: An organization-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board.
2. Community Action Partnership of Madera County's (CAPMC) last formal comprehensive risk assessment was presented to the Board in August 2022. The annual audit internal control and compliance and IT risk assessment was presented by the outside auditors in January 2025. CAPMC is proceeding forward with the attached risk assessment in an attempt to meet all of the Organizational Standards.
3. Discussion was held with the Executive Director, Chief Financial Officer, and Grant Management and Compliance Administrator/Executive Director Support to determine the best course of action for the completion of the risk assessment.
4. The Community Action Partnership national organization has a recommended tool for the completion of the risk assessment.
5. This tool was adopted for the assessment for CAPMC.
6. The Executive Director engaged key staff to complete the CAPMC Risk Assessment using the recommended tool.

7. No findings or issues of concerns were identified.
8. Additionally, the Agency has completed a risk assessment using the on-line tool available from the Nonprofit Risk Management Center. There are 13 modules in the Assessment to uncover gaps in CAPMC's risk management processes and strategies. Each module poses questions about our Agency's operations and policies. The 13 modules are identified below:

- Risk Management Basic
- Governance Risk
- Facilities and Building Security
- Human Resources and Employment Practices
- Financial Reporting and Internal Controls
- Contracts
- Client and Participant Safety
- Transportation
- Technology and Privacy Risk Management
- Special Events
- Crisis Management and Business Continuity Planning

A profile of our Agency was created based upon the responses within the risk assessment application tool. The Executive Summary is attached with targeted risk advice from the Nonprofit Risk Management Center.

IV. FINANCING:
N/A

Community Action Partnership of Madera County, Inc.
Risk Assessment Executive Summary
Online Tool of the Non-Profit Risk Management Center (NRMC)

Risk Management Basics

This segment of the executive summary contains recommendations related to Risk Management Basics, including the assignment of responsibility for risk management, risk oversight, and risk committees.

Governance Risk

This segment of your executive summary contains priority recommendations to strengthen your board.

- An active, engaged finance committee is key to effective fiscal oversight. Congratulations on the work completed to date to ensure an elevated level of engagement. Consider the following suggestions to sustain your success in this area: (1) *rotating membership of your Finance Committee*, (2) *including discussion prompts and questions as part of financial presentations*, and (3) *experimenting with having members of the Finance Committee present different segments of the report*. For example, one member could present an overview of the current financial statements, another could address the year-end forecast, and a third could speak to proposed changes in the organization's fiscal policies or banking relationships.

Facilities and Building Security

This section of your executive summary contains priority recommendations based on your answers to the questions in the Facilities and Building Security Module.

- Review your evacuation plans to ensure that they are comprehensive; a list of elements that should be included in a thorough plan can be found in your full report for this module.
- We recommend that your agency adopt a standard maintenance schedule or keep a repair log. For additional information, see the report for this module.

Human Resources and Employment Practices

This section of your executive summary notes priority recommendations based on your answers to the questions in the Human Resources and Employment Practices module.

- We recommend that you use a stand-alone form to obtain advance authorization to conduct record checks and verify information on applicants for paid positions at your nonprofit.

Financial Reporting and Internal Controls

- See your full report for suggestions to improve financial reporting. Remember to also review Category 8 (Financial Operations and Oversight) of the COE Developed CSBG Organizational Standards to make sure that your team fully understands these expectations for community action agencies. As indicated in the narrative introduction, "The fiscal bottom line of Community Action is not isolated from the mission, it is a joint consideration."
- See your full report for suggestions to improve financial reporting. Remember to also review Category 8 (Financial Operations and Oversight) of the COE Developed CSBG Organizational Standards to make sure that your team fully understands these expectations for community action agencies. As indicated in the narrative introduction, "The fiscal bottom line of Community Action is not isolated from the mission, it is a joint consideration."

Contracts

This section of your executive summary features priority recommendations related to contracts and your nonprofit's contracting processes.

- Incorporated entities answer for their debts and liabilities. When your agency is asked to indemnify another, you are being asked to agree in advance of an incident to pay for the debts or liability of another party. As a general rule, an organization *receiving* a service should *not agree* to indemnify (or name as an additional insured) the organization *providing* a service.
- Obtaining a legal review of all significant contracts prior to execution should be a priority as you evolve risk management practices in your agency.

Client and Participant Safety

This section of your executive summary contains priority recommendations based on your answers to the questions in the Client and Participant Safety module.

Transportation

This section of your executive summary contains priority recommendations based on your answers to the questions in the Transportation module.

You indicated that your organization provides, or sponsors transportation services or owns (or leases) vehicles. The following transportation issues were identified as concerns during the assessment. Look at the full report for details.

- Your organization may be directly or vicariously liable when volunteers or employees operate a vehicle on behalf of your organization. The conditions for each situation and the proper procedures are addressed in the full report.
- Rented, hired or borrowed vehicles can create some of the same exposures as vehicles that are owned by your organization. Be sure that you have policies governing the use of these vehicles and familiarize yourself with the insurance coverage guidelines in your operating area (state, region).
- Creating a transportation risk management statement will provide an initial step toward richer risk management of transportation in your organization. The statement serves as a guide in creating other important items like policies or training programs.
- Driver training is the best opportunity to verify the abilities of the people who will operate vehicles. In addition, it is the best way to communicate policies, procedures and expectations about transportation to a captive audience. We recommend instituting a driver training program as soon as possible.
- Remember that cargo is not typically covered under regular vehicle policy. Check with your broker to see if you have the appropriate policy for coverage (usually inland marine coverage).

Technology and Privacy Risk Management

This section of your executive summary contains priority recommendations based on your answers to the questions in the Technology and Privacy Risk Management module.

- We recommend that you adopt a Bring Your Own Device Policy that clarifies what agency information may and must never be accessed on personal devices, including whether employees may access Personally Identifiable Information (PII) on their personal devices.
- We recommend that you consider developing a data classification policy. A template policy is available in *My Risk Management Policies*.

- We recommend that you offer training to all staff on how to avoid phishing scams and frauds, and that after completing your training you begin to conduct exercises no less than annually to test employee vulnerability to social engineering frauds.
- We recommend that you take steps to become more familiar with data privacy practices and laws. See the full report on this module for additional information on this topic.

Crisis Management and Business Continuity Planning

This section of your executive summary contains priority recommendations based on your answers to questions in the Crisis Management and Business Continuity Planning module.

- To increase your confidence with respect to crisis planning, review the gaps in your crisis management plan identified in your full report for this module.
- Having key information available during a crisis will assist in providing for timely response. Look at the full report for examples of what to include in your crisis management plan.
- We recommend that you develop a crisis communications plan within the next six months. The plan could be a standalone document or part of a broader Crisis Management Plan. You no doubt have some pieces of a plan already drafted, such as an overview of your chain of command, a succession plan, an up-to-date list of staff, volunteers and other key stakeholders. See the full report for more details on a Crisis Communication plan.
- You indicated that your nonprofit does not have a business continuity plan (BCP). A Business Continuity Plan helps an agency either prevent the interruption of mission-critical operations or resume these activities following a disruption of normal operations. We recommend that you develop a BCP, as a standalone resource, or as part a broader Crisis Management Plan.

Volunteer Risk Management

This section of your executive summary offers priority recommendations based on your answers to the questions in the Volunteer Risk Management module.

- Some volunteer roles (e.g., short term) and circumstances (e.g., volunteers needed immediately) may render checking references of all volunteers impractical. In situations like these, remember to never assign sensitive or high-risk roles to unscreened volunteers or those who are subject to a less rigorous screening process that does not include reference checks. Also, remember that

close supervision and additional training is warranted for volunteers that were not subject to a thorough screening process.

- Consider developing a volunteer handbook as a way to share important policies with your volunteers.
- Conducting exit interviews with departing volunteers offers many benefits. We recommend that you consider conducting exit interviews. See the full report for suggestions on components of an exit interview process as well as questions to include.

Fundraising and Resource Development

This section of your executive summary contains priority recommendations based on your answers to the questions in the Fundraising and Resource Development module.

- You indicated that your nonprofit does not have practices in place to manage the risk of non-compliance with the CAN-SPAM Act. See the full report for additional information on this federal law, including resource links.
- Nonprofits that have minimal experience with government contracts may be caught off guard and unprepared for some of the risks associated with such funding, including inadequate funding for infrastructure, overdue payment/reimbursement, and complex reporting requirements. Thoughtfully consider the range of risks and 'what ifs' before you seek any government contract.
- You indicated that your nonprofit has not adopted goals with respect to the diversification of funding sources. CAPMC has a small number of exceptionally reliable sources of funding. See the full report for a few risk tips related to the goal of diversifying funding sources.

Special Events

This section of your executive summary contains priority recommendations based on your answers to the questions in the Special Events module.

- Hosting special events may require risk management efforts not normally associated with the normal operations of your organization. Be sure to consider the various components of the event and risks associated with these components. Doing so will help the event be successful and have a positive impact on your organization.
- Designate one person as a 'safety officer' for your special event in order to provide risk management oversight.

- Not having a specific process for recruiting and selecting partners for an event can lead to associations that may not be beneficial for your event or organization. Use due diligence when selecting a partner or sponsor.
- An absence of personnel devoted to security (and other emergency situations) at your event creates a liability for your organization. You should implement appropriate staffing internally or contract the appropriate vendor to provide security.
- You should be using accident or incident forms to create documentation of the event. This documentation helps with review after the accident as well as fostering the ability to prevent similar incidents from happening going forward. Look at the full report for information on what your forms should include.

CAPMC
2024/25 RISK ASSESSMENT
PROGRAM MANAGER CONTROL CHECKLIST

Program Manager Controls	Implemented Fully	Implemented Partially	Not Implemented
Risk Assessment			
<ul style="list-style-type: none"> You review each new funding agreement related to your program to identify compliance requirements & determine whether adequate control systems are in place to ensure compliance 	Program Managers, Accountant Program Managers, CFO, ED and BOD review all funding agreements and ensure compliance as outlined in the Financial Policies and Procedures		
<ul style="list-style-type: none"> You are required to report risks you observe and be clear about the process for reporting and investigating your concerns 	Implemented; agency has a whistleblower process.		
<ul style="list-style-type: none"> You are regularly asked to participate in risk assessment discussions 	Any concerns are addressed on an as needed basis and an action plan is implemented		
Control Environment			
<ul style="list-style-type: none"> The Board has established an environment which demands honesty and integrity and encourages all staff to report concerns without retaliation 	-The Acting with Integrity policy outlines and clarifies the establishment and clear understanding of honesty and integrity. -The policy is reviewed in detail at all New Employee Orientations. -Periodic ethics training Outlined in Personnel Policies and Procedures Manual available to all staff -Hotline		
<ul style="list-style-type: none"> Management demonstrates the highest standards of honesty & integrity and encourages all staff to report concerns without retaliation 	Yes; management communicates risks to watch for to staff		
<ul style="list-style-type: none"> You seek feedback from staff you supervise to understand their perceptions regarding expectations from honesty and integrity 	Yes; management consistently confers with staff		
<ul style="list-style-type: none"> Procedures for dealing with concerns about honesty and integrity are clear 	Yes; orientation and the employee		

	handbook outline procedures		
<ul style="list-style-type: none"> You have confidence that “whistleblowers” will be treated respectfully and will not face retaliation 	Yes		
Control Activities			
<ul style="list-style-type: none"> You have meaningful input in the job descriptions and hiring decisions for all positions within your program 	The job requisition for placement must come from the department manager. The manager has direct input into the skills assessment, interview and ultimate hiring authority. All job descriptions were reviewed and updated in April 2021 and specific departments as applicable.		
<ul style="list-style-type: none"> You review and approve the personnel activity reports for all employees you directly supervise 	Yes		
<ul style="list-style-type: none"> You utilize consistent procedures to be certain that employees you supervise who function as supervisors are providing meaningful review of personal activity reports for those they supervise 	Yes		
<ul style="list-style-type: none"> You are responsible for ensuring that all purchases made through your program are necessary, reasonable, and allowable 	Yes; certain purchases can be delegated to supervisors		
<ul style="list-style-type: none"> You provide input into procurement requirements for goods and services which will be utilized for your program 	Yes		
Information Sharing & Communication			
<ul style="list-style-type: none"> You have easy access to current fiscal policies and procedures which are clear and understandable 	Fiscal Policy and Procedure book is available on the CAPMC Intranet for all employees		
<ul style="list-style-type: none"> You receive regular training regarding changes in fiscal policies and procedures and your responsibilities in regard to maintain fiscal controls 	Any policy changes are reviewed with the managers during monthly manager meetings. Reviewed and approved by the Finance Committee and Board.		
<ul style="list-style-type: none"> You have access to information about requirements contained in all funding agreements supporting your program and receive regular training regarding changes or problem areas 	It is the responsibility of all program managers to keep up to date on all funding agreements for their		

	respective program and have access to any training deemed necessary.		
<ul style="list-style-type: none"> You have adequate time and support to communicate fully with employees you supervise regarding fiscal and program policies and procedures, quality standards, and control expectations 	Yes		
<ul style="list-style-type: none"> You provide regular input into the design of training and resource materials to assist staff in understanding and complying with control policies and procedures 	Yes		
Monitoring			
<ul style="list-style-type: none"> You systematically review program service data from programs you supervise to ensure that they are complete and accurate 	Yes		
<ul style="list-style-type: none"> You review monthly financial data for programs you supervise, comparing actual to budget, and identifying potential errors or omissions 	Yes		
<ul style="list-style-type: none"> You fully understand the process to report and resolve program and financial data questions and errors is clear and follow it consistently 	Yes		

Board and Board Committees Controls Checklist

Board and Board Committees Controls Checklist	Document Reviewed	Reviewer	Date
1. Board Policies			
• Conflict of Interest	✓	KR/MM	Annually
• CEO Evaluation and Compensation Setting	✓	KR/MM	04/2024
• Audit Policy	✓	DJS	01/2023
• Investment Policy	✓	DJS	01/2023
• Risk Management Policy	✓	DJS	01/2023
• Tri-Partite Board Composition	✓	MM	
• Board Role in Needs Assessment & Planning	✓	MM	On-going
2. Implementation of Board Policies			
• Conflict of Interest Procedures	✓	KR/MM	02/2025
• CEO Evaluation	✓	KR/MM	04/2024
• CEO Compensation Review & Setting	✓	KR/MM	04/2024
• Procedure for auditor selection & audit review	✓	DT	04/2024
• Investment performance review	N/A		
• Risk management review	✓	DT	03/2025
• Board composition review	✓	MM	10/2022
• Board participation in needs assessment & strategic planning	✓	MM	On-going
3. Full Board Financial Oversight			
• Establish Finance Committee	✓	MM	Bi-annually
• Annual budget approval	✓	DT	01/2025
• Monthly financial statement review	✓	DT	02/2025
• Review of annual independent audit	✓	DT	01/2025
4. Finance Committee Checklist			
• Review draft annual budget for consistency with board policy and strategies	✓	DJS	06/2022
• Recommend annual budget for board approval	✓	DT	01/2025
• Review monthly financial statements including Statement of Financial Position, Statement of Activities, and Statement of Cash Flows	✓	DT	01/2025; 02/2025
• Reviews management recommendations for addressing financial challenges and make recommendations to full board	✓	DT	12/2024
• Review cash management policies	✓	DJS	11/2020
• Evaluate use of lines of credit and management proposals for borrowing – forward recommendations for full board approval for borrowing	✓	DT	01/2025

Board and Board Committees Controls Checklist	Document Reviewed	Reviewer	Date
5. Check Signer Checklist			
<ul style="list-style-type: none"> Review underlying documentation for all checks to verify proper approvals, consistency in payee and amount and overall reasonableness Decline to sign until questions are resolved Report repeated errors to Audit Committee 	Board does not review underlying documentation for all checks but there are specific requirements for check verification in the Fiscal Policies and Procedures Manual.		
6. Audit (Finance) Committee Responsibilities			
• Auditor selection	✓	DT	06/2024
• Establish direct communication with auditor	✓	DT	01/2025
• Review of audit findings	✓	DT	01/2025
• Confidential discussion with auditor	✓	DT	01/2025
• Recommendations to Board and management regarding audit findings	✓	DT	01/2025
7. Investment Oversight			
<ul style="list-style-type: none"> Policy review and update Selection of investment advisors/managers Review performance of investment managers 	Currently the agency does not have investments but does cover investments in the Fiscal Policies and Procedures Manual		
8. Board Risk Management Oversight			
• Review management risk assessment	✓	DT	03/2025
• Identify risk appetite/tolerance levels	Will develop		
• Review management's risk mitigation plan	Will develop		
• Obtain periodic independent review of risk assessment and risk mitigation plan	IT risk assessment and internal controls and compliance from outside audit firm; insurance risks by outside broker; Agency core legal documents and Personnel Policies & Procedures by legal counsel	DT	08/2024
• Review adequacy of insurance coverage	✓	DT	Annually
• Advise full Board regarding significant risks which have not been adequately mitigated	Insurance risks reviewed; no significant risk not mitigated	DT	On-going
9. Board Compliance Oversight			
• Review compliance findings in independent audit and/or monitoring reports	✓	DT	01/2025
• Monitor progress in resolving findings and improving compliance	✓	DT	01/2025
• Review management's structure for achieving compliance	✓	DT	08/2024
• Discuss management's compliance structure with independent auditor	✓	DT	08/2024

Control Review Checklist

Control	Control documentation reviewed	Reviewed by	Review date
Control Environment			
• Conflict of Interest P & P	✓	DT	02/2025
• Whistleblower Policy	✓	DT	08/2024
• Code of Ethics/Integrity Policy	✓	DT	08/2024
• Board evaluation of ED	✓	KR/MM	04/2024
• Board review of compensation & management capacity	✓	KR/MM	04/2024
• Board review of monthly financial statements	✓	DT	02/2025
• Board audit committee/auditor discussions	✓	DT	01/2025
• Board review of resolution of audit and monitoring findings	✓	DT	01/2025
• Board review of programmatic accomplishments	✓	Dept Heads	Monthly
• Other			
General Risk Assessment			
• External risk review including funding environment, community perception, changing demand/need for services	✓	MM / DT / Dept Heads	On-going
• Review and update of internal risk identification	✓	MM/DT/DH	On-going
• Exposure analysis-ranking of risks by significance of potential losses and likelihood of occurrence	✓	MM/DT/DH	On-going
Contract Compliance Risk Assessment			
2 CFR 200 requirements	✓	DT/MM	08/2024
• Allowable activities	✓	DT/MM	08/2024
• Allowable cost	✓	DT/MM	08/2024
• Cash management	✓	DT/MM	08/2024
• Davis Bacon act	✓	DT/MM	08/2024
• Eligibility	✓	DT/MM	08/2024
• Equip/Real Property management	✓	DT/MM	08/2024
• Matching/level of effort	✓	DT/MM	08/2024
• Period of availability of fed funds	✓	DT/MM	08/2024
• Procurement, suspension & debarment	✓	DT/MM	08/2024
• Program income	✓	DT/MM	08/2024
• Reporting	✓	DT/MM	08/2024
• Sub recipient monitoring	✓	DT/MM	08/2024
• Special test & provisions	✓	DT/MM	08/2024
• Current approved federal indirect cost rate	✓	DT/MM	10/2024
• Monitoring of actual indirect costs in comparison to budget	✓	DT/MM	06/2024
• CFR Requirements	✓	DT/MM	08/2024
• Review of CFR's for each funding source	✓	DT/MM	08/2024
• Policies & procedures to assure compliance with CFR requirements varying from OMB Circulars	✓	DT/MM	08/2024

Control, Cont.	Control documentation reviewed	Reviewed by	Review date
Control Activities			
• Written fiscal and operational policies and procedures	✓	DJS	01/2023
• Top management review of financial & program activities	✓	BOD / MM / DT	Monthly
• Management reviews at program or functional level	✓	BOD / MM / DT	Monthly
• Controls over info processing/IT	✓	DT	08/2024
• Physical controls over vulnerable assets	✓	DT	08/2024
• Review of performance indicators	✓	DT	08/2024
• Segregation of duties	✓	DT	08/2024
• Proper execution of transactions and events	✓	DT	08/2024
• Accurate and timely recording of events	✓	DT	08/2024
• Access restrictions and accountability for resources and records	✓	DT	08/2024
• Appropriate documentation of transactions and internal control	✓	DT	08/2024
Information & Communication			
• Monthly financial reporting at program and organization level	✓	DT	02/2025
• Monthly program accomplishment reporting at program and organization level	✓	Dept Heads	Monthly
• Manager access to operational and financial data as needed for planning and oversight	✓	Dept Heads	Monthly
• Structures, policies, and procedures to encourage open information flow among all levels of the organization	✓	Dept Heads	Monthly
Monitoring			
• Monthly comparison of planned program and financial activity to actual reviewed by program managers, top management, and Board	✓	MM / DT / DH	On-going
• System for tracking all audit and monitoring findings and their correction or resolution	✓	MM / DT / DH	On-going
• Responsibility for achieving correction or resolution of all findings clearly assigned	✓	MM / DT / DH	On-going
• Authority to resolve/correct findings clearly assigned	✓	MM / DT / DH	On-going
• Progress resolving/correcting findings monitored regularly by CEO & Board	✓	MM / DT / DH	On-going
• Reconciliations to verify financial & program data reports routinely completed and reviewed by managers	✓	MM / DT / DH	On-going



Report to the Board of Directors

Agenda Item Number: E-4

Board of Directors Meeting for: April 10, 2025

Author: Jeannie Stapleton

DATE: April 9, 2025

TO: Board of Directors

FROM: Ana Gudino, Community Services Program Manager

SUBJECT: Community Services Block Grant (CSBG) 2026-2027 Community Action Plan /
Community Needs Assessment (CAP/CAN)

I. RECOMMENDATION:

Request for the Board of Directors to authorize Community Action Partnership of Madera County (CAPMC) to open a 30-day comment period for the draft 2026-2027 Community Action Plan and Community Needs Assessment.

SUMMARY:

The Community Action Plan outlines CAPMC's 2-year strategic plan for how the agency plans to address the needs of Madera County based on the finalized Community Needs Assessment. The comment period is part of the Community Services Block Grant (CSBG) requirements to ensure public engagement in identifying and prioritizing community needs affecting low-income residents.

II. DISCUSSION:

1. The Department of Community Services and Development (CSD) requires that community action agencies submit a Community Action Plan / Community Needs Assessment every two fiscal years.
2. A 30-day review period to answer any questions or propose any recommendations will commence on April 10, 2025. The plan has been uploaded to the agency website, social media pages and the Board of Directors web page.
3. A Public Hearing will be scheduled for May 12, 2025, at 4:00 PM at CAPMC, 1225 Gill Avenue, Madera California.
4. Once the Community Action Plan is approved by the Board of Directors on June 12, 2025, it will be submitted to CSD on June 30, 2025.
5. Priorities described in the Community Action Plan / Community Needs Assessment are as follows:
 - a) Affordable housing to families and individuals through the Shunammite Place Program for individuals experiencing homelessness.
 - b) Referral to Healthcare Providers that will support medical needs.
 - c) Employment through CAPMC after the volunteer programs and interns from various colleges and universities to offer opportunities in employment.
 - d) Assistance to access nutritious food such as applying for CalFresh or aid with supply food boxes from the Food Bank.

- e) Transportation for homeless individuals to necessary appointments to help sustain self-sufficiency.
- f) Financial Health assistance through the Shunammite Place program participant budget classes and credit repair along with Life Skills Coaching.
- g) Affordable Child Care through Resources & Referral Program supporting families in finding quality childcare that best suits their needs.
- h) Mental Health referrals by CAPMC to Madera County Behavioral Health are offered.

III. FINANCING:

N/A

2026/2027 Community Needs Assessment and Community Action Plan

Community Action Partnership of Madera County, Inc.



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Introduction

The Department of Community Services and Development (CSD) has developed the 2026/2027 Community Needs Assessment (CNA) and Community Action Plan (CAP) template for the Community Services Block Grant (CSBG) Service Providers network. CSD requests agencies submit a completed CAP, including a CNA, to CSD on or before **June 30, 2025**. Changes from the previous template are detailed below in the “What’s New for 2026/2027?” section. Provide all narrative responses in 12-point Arial font with 1.15 spacing. A completed CAP template should not exceed 65 pages, excluding the appendices.

Purpose

Public Law 105-285 (the CSBG Act) and the California Government Code require that CSD secure a CAP, including a CNA from each agency. Section 676(b)(11) of the CSBG Act directs that receipt of a CAP is a condition to receive funding. Section 12747(a) of the California Government Code requires the CAP to assess poverty-related needs, available resources, feasible goals, and strategies that yield program priorities consistent with standards of effectiveness established for the program. Although CSD may prescribe statewide priorities or strategies that shall be considered and addressed at the local level, each agency is authorized to set its own program priorities in conformance to its determination of local needs. The CAP supported by the CNA is a two-year plan that shows how agencies will deliver CSBG services. CSBG funds are by their nature designed to be flexible. They shall be used to support activities that increase the capacity of low-income families and individuals to become self-sufficient.

Federal CSBG Programmatic Assurances and Certification

The Federal CSBG Programmatic Assurances are found in Section 676(b) of the CSBG Act. These assurances are an integral part of the information included in the CSBG State Plan. A list of the assurances that are applicable to CSBG agencies has been provided in the Federal Programmatic Assurances section of this template. CSBG agencies should review these assurances and confirm that they are in compliance. Signature of the board chair and executive director on the Cover Page certify compliance with the Federal CSBG Programmatic Assurances.

State Assurances and Certification

As required by the CSBG Act, states are required to submit a State Plan as a condition to receive funding. Information provided in agencies’ CAPs will be included in the CSBG State Plan. Alongside Organizational Standards, the state will be reporting on [State Accountability Measures](#) in order to ensure accountability and program performance improvement. A list of the applicable State Assurances is provided in this template. CSBG agencies should review these assurances and confirm that they are in compliance. Signature of the board chair and executive director on the Cover Page certify compliance with the State Assurances.

Compliance with CSBG Organizational Standards

As described in the Office of Community Services (OCS) [Information Memorandum \(IM\) #138](#) dated January 26, 2015, CSBG agencies will comply with the Organizational Standards. A list of Organizational Standards that are met by an accepted CAP, including a CNA, are found in the Organizational Standards section of this template. Agencies are encouraged to utilize this list as a resource when reporting on the Organizational Standards annually.

What's New for 2026/2027?

Due Date. The due date for your agency's 2026/2027 CAP is June 30, 2025. However, earlier submission of the CSBG Network's CAPs will allow CSD more time to review and incorporate agency information in the CSBG State Plan and Application. CSD, therefore, requests that agencies submit their CAPs on or before **May 31, 2025**.

ROMA Certification Requirement. CSD requires that agencies have the capacity to provide their own ROMA, or comparable system, certification for your agency's 2026/2027 CAP. Certification can be provided by agency staff who have the required training or in partnership with a consultant or another agency.

Federal CSBG Programmatic and State Assurances Certification. In previous templates, the federal and state assurances were certified by signature on the Cover Page and by checking the box(es) in both federal and state assurances sections. In the 2026/2027 template, CSD has clarified the language above the signature block on the Cover Page and done away with the check boxes. Board chairs and executive directors will certify compliance with the assurances by signature only. However, the Federal CSBG Programmatic Assurances and the State Assurances language remain part of the 2026/2027 template.

Other Modifications. The title page of the template has been modified to include your agency's name and logo. Please use this space to brand your agency's CAP accordingly. CSD has also added references to the phases of the ROMA Cycle i.e. assessment, planning, implementation, achievement of results, and evaluation throughout the 2026/2027 template. Additionally, there are a few new questions, minor changes to old questions, and a reordering of some questions.

Checklist

- ☐ Cover Page
- ☐ Public Hearing Report

Part I: Community Needs Assessment Summary

- ☐ Narrative
- ☐ Results

Part II: Community Action Plan

- ☐ Vision and Mission Statements
- ☐ Causes and Conditions of Poverty
- ☐ Tripartite Board of Directors
- ☐ Service Delivery System
- ☐ Linkages and Funding Coordination
- ☐ Monitoring
- ☐ ROMA Application
- ☐ Federal CSBG Programmatic Assurances
- ☐ State Assurances
- ☐ Organizational Standards

Part III: Appendices

- ☐ Notice of Public Hearing
- ☐ Low-Income Testimony and Agency's Response
- ☐ Community Needs Assessment

Cover Page

Agency Name:	Community Action Partnership of Madera County, Inc.
Name of CAP Contact:	Ana Gudino
Title:	Community Services Program Manager
Phone:	559-673-9173 extension 5727
Email:	agudino@maderacap.org

Date Most Recent CNA was Completed: (Organizational Standard 3.1)	June 2021 Revised/Updated April 2025
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Board and Agency Certification

The undersigned hereby certifies that this agency will comply with the [Federal CSBG Programmatic Assurances \(CSBG Act Section 676\(b\)\)](#) and [California State Assurances \(Government Code Sections 12747\(a\), 12760, and 12768\)](#) for services and programs provided under the 2026/2027 Community Needs Assessment and Community Action Plan. The undersigned governing body accepts the completed Community Needs Assessment. (Organizational Standard 3.5)

Name:	Mattie Mendez	Name:	Eric LiCalsi
Title:	Executive Director	Title:	Board Chair
Date:		Date:	

ROMA Certification

The undersigned hereby certifies that this agency's Community Action Plan and strategic plan document the continuous use of the Results Oriented Management and Accountability (ROMA) system or comparable system (assessment, planning, implementation, achievement of results, and evaluation). (CSBG Act 676(b)(12), Organizational Standard 4.3)

Name:	Ana Gudino
ROMA Title:	Implementer
Date:	March 11, 2025

CSD Use Only

Dates CAP		Accepted By
Received	Accepted	

Public Hearing(s)

California Government Code Section 12747(b)-(d)

State Statute Requirements

As required by California Government Code Section 12747(b)-(d), agencies are required to conduct a public hearing for the purpose of reviewing the draft CAP. Testimony presented by low-income individuals and families during the public hearing shall be identified in the final CAP.

Guidelines

Notice of Public Hearing

1. Notice of the public hearing should be published at least 10 calendar days prior to the public hearing.
2. The notice may be published on the agency's website, social media channels, and/or in newspaper(s) of local distribution.
3. The notice should include information about the draft CAP; where members of the community may review, or how they may receive a copy of, the draft CAP; the dates of the comment period; where written comments may be sent; date, time, and location of the public hearing; and the agency contact information.
4. The comment period should be open for at least 10 calendar days prior to the public hearing. Agencies may opt to extend the comment period for a selected number of days after the hearing.
5. The draft CAP should be made available for public review and inspection approximately 30 days prior to the public hearing. The draft CAP may be posted on the agency's website, social media channels, and distributed electronically or in paper format.
6. Attach a copy of the Notice(s) of Public Hearing in Part III: Appendices as Appendix A.

Public Hearing

1. Agencies must conduct at least one public hearing on the draft CAP.
2. Public hearing(s) must be held in the designated CSBG service area(s).
3. Low-income testimony presented at the hearing or received during the comment period should be memorialized verbatim in the Low-Income Testimony and Agency's Response document and appended to the final CAP as Appendix B in Part III: Appendices.
4. The Low-Income Testimony and Agency's Response document should include the name of low-income individual, his/her testimony, an indication of whether or not the need was addressed in the draft CAP, and the agency's response to the testimony if the concern was not addressed in the draft CAP.

Additional Guidance

For the purposes of fulfilling the public hearing requirement on the draft CAP, agencies may conduct the public hearing in-person, remotely, or using a hybrid model based on community need at the time of the hearing.

Public Hearing Report

Date(s) the Notice(s) of Public Hearing(s) was/were published	April 30, 2025
Date Public Comment Period opened	April 10, 2025
Date Public Comment Period closed	May 12, 2025
Date(s) of Public Hearing(s)	April 30, 2025
Location(s) of Public Hearing(s)	CAPMC, 1225 Gill Avenue, Madera, CA 93637
Where was the Notice of Public Hearing published? (agency website, newspaper, social media channels)	Facebook and agency website
Number of attendees at the Public Hearing(s)	TBD

Part I: Community Needs Assessment Summary

CSBG Act Section 676(b)(11)

California Government Code Section 12747(a)

Helpful Resources

A community needs assessment provides a comprehensive “picture” of the needs in your service area(s). Resources are available to guide agencies through this process.

- CSD-lead training – “Community Needs Assessment: Common Pitfalls and Best Practices” on Tuesday, September 10, 2024, at 1:00 pm. [Registration is required](#). The training will be recorded and posted on the Local Agencies Portal after the event.
- Examples of CNAs, timelines, and other resources are on the [Local Agencies Portal](#).
- [Community Action Guide to Comprehensive Community Needs Assessments](#) published by the National Association for State Community Service Programs (NASCS).
- [Community Needs Assessment Tool](#) designed by the National Community Action Partnership (NCAP).
- National and state quantitative data sets. See links below.

Sample Data Sets		
U.S. Census Bureau Poverty Data	U.S. Bureau of Labor Statistics Economic Data	U.S. Department of Housing and Urban Development Housing Data & Report
HUD Exchange PIT and HIC Data Since 2007	National Low-Income Housing Coalition Housing Needs by State	National Center for Education Statistics IPEDS
California Department of Education School Data via DataQuest	California Employment Development Department UI Data by County	California Department of Public Health Various Data Sets
California Department of Finance Demographics	California Attorney General Open Justice	California Health and Human Services Data Portal
CSD Census Tableau Data by County		Population Reference Bureau KidsData
Data USA National Public Data	National Equity Atlas Racial and Economic Data	Census Reporter Census Data

Sample Data Sets		
Urban Institute SNAP Benefit Gap	Race Counts California Racial Disparity Data	Rent Data Fair Market Rent by ZIP
UC Davis Center for Poverty & Inequality Poverty Statistics	University of Washington Center for Women's Welfare California Self-Sufficiency Standard	University of Wisconsin Robert Wood Johnson Foundation County Health Rankings
Massachusetts Institute of Technology Living Wage Calculator	Nonprofit Leadership Center Volunteer Time Calculator	Economic Policy Institute Family Budget Calculator

Narrative

CSBG Act Section 676(b)(9)

Organizational Standards 2.2, 3.3

ROMA – Assessment

Based on your agency's most recent CNA, please respond to the questions below.

1. Describe the geographic location(s) that your agency is funded to serve with CSBG. If applicable, include a description of the various pockets, high-need areas, or neighborhoods of poverty that are being served by your agency.

Community Action Partnership of Madera County, Inc. (CAPMC) supports Madera County residents through a range of essential services, including LIHEAP (Low-Income Home Energy Assistance Program), Child Care, Head Start, Domestic Violence Services, Rape/Sexual assault Support, Victim and Witness Services, Child Advocacy, and Family Skills Training. Additionally, CAPMC provides Permanent Supportive Housing for chronically homeless individuals and families.

To further address homelessness, CAPMC established the Homeless Engagement for Living Program (HELP) Center, which serves as an access point for the Fresno Madera Continuum of Care (FMCOC). The HELP Center offers outreach, data collection, case management, and referral services for homeless individuals or those at risk of homelessness. The HELP Center also provides homeless prevention services, including emergency housing assistance and rapid rehousing, to support individuals in securing stable housing.

CAPMC provides services for the Head Start Programs, including Regional Head Start, Early Head Start, Madera Migrant Head Start, and Fresno Migrant Head Start. Regional and Early Head Start operates 10 centers, employing 70 staff member and serving over 310 children (ages 2.9 to 5 years) from 298 families. Madera Migrant Head Start runs 5 centers, employing 84 staff members and serving 447 children (ages 6 weeks to 5 years) from 306 families. These programs provide critical early childhood education, school readiness and support services to families in the community.

CAPMC also administers the Child Care Alternative Payment (APP) and Resource & Referral (R&R) Program, offering crucial support to families and childcare providers in the community. The Child Care Alternative Payment (APP) goes beyond a simple subsidy for income-eligible families. It empowers parents by facilitating personalized childcare arrangements while directly disbursing

payments to selected providers. This program prioritizes parental choice, ensuring childcare solutions that align with each family's unique needs.

The Resource & Referral (R&R) Program serves as a vital hub for childcare and development services within designated geographic areas, whether a county, city, or community. R&R provides an array of services, including licensed support, professional development, and networking opportunities for licensed childcare providers, family, friends, and neighbors (FNN) childcare providers, as well as individuals aspiring to obtain childcare licenses. Currently, the program employs 12 staff members based at the CAPMC office and serves 1,081 children (ages birth to 12), 551 families, and 191 childcare providers/centers across the region.

CAPMC houses the Victim Services Center and Child Advocacy Center (CAC), providing critical support to victims of crime, sexual assault, rape, and domestic violence. Victim Services Center operates off-site from CAPMC's offices in Madera, Chowchilla, and Oakhurst, with 17 dedicated employees. The Martha Diaz Shelter is the only domestic violence emergency shelter in Madera County. It offers 24 beds, provides shelter, food, and clothing to women and children in immediate danger of domestic violence. Victim Services assists approximately 1,599 individuals annually, offering compassionate and comprehensive advocacy to guide victims and their families towards safety and recovery.

The CAPMC Child Advocacy Center (CAC) is Madera County's only CAC, located at the Gill Office. The center ensures that children who have experienced abuse only need to share their story once in a safe, child-friendly environment, preventing further trauma. Without a CAC, children may have to recount their experiences multiple times to law enforcement, medical providers, and child protective services, which can negatively impact their well-being and the judicial process. The CAC conducts approximately 99 forensic interviews annually, playing a vital role in protecting children and supporting their path to healing.

2. Indicate from which sources your agency collected and analyzed quantitative data for its most recent CNA. (Check all that apply.) (Organizational Standard 3.3)

Federal Government/National Data Sets

- ☒ Census Bureau
- ☐ Bureau of Labor Statistics
- ☐ Department of Housing & Urban Development
- ☒ Department of Health & Human Services
- ☐ National Low-Income Housing Coalition
- ☐ National Equity Atlas
- ☐ National Center for Education Statistics
- ☐ Academic data resources
- ☐ Other online data resources
- ☐ Other

Local Data Sets

- ☐ Local crime statistics
- ☐ High school graduation rate
- ☐ School district school readiness
- ☐ Local employers
- ☐ Local labor market
- ☒ Childcare providers
- ☒ Public benefits usage
- ☒ County Public Health Department
- ☒ Other

California State Data Sets

- ☐ Employment Development Department
- ☐ Department of Education
- ☒ Department of Public Health
- ☐ Attorney General
- ☐ Department of Finance
- ☐ Other

Surveys

- ☒ Clients
- ☐ Partners and other service providers
- ☒ General public
- ☒ Staff
- ☒ Board members
- ☒ Private sector
- ☒ Public sector
- ☐ Educational Institutions
- ☐ Other

Agency Data Sets

- ☒ Client demographics
- ☐ Service data
- ☒ CSBG Annual Report
- ☒ Client satisfaction data
- ☐ Other

3. Indicate the approaches your agency took to gather qualitative data for its most recent CNA. (Check all that apply.) (Organizational Standard 3.3)

Surveys

- ☒ Clients
- ☐ Partners and other service providers
- ☒ General public
- ☒ Staff
- ☐ Board members
- ☐ Private sector
- ☒ Public sector
- ☐ Educational institutions

Interviews

- ☐ Local leaders
- ☐ Elected officials
- ☐ Partner organizations' leadership
- ☐ Board members
- ☐ New and potential partners
- ☐ Clients

Focus Groups

- ☐ Local leaders
- ☐ Elected officials
- ☐ Partner organizations' leadership
- ☐ Board members
- ☐ New and potential partners
- ☒ Clients
- ☐ Staff

☐ **Community Forums**

☐ **Asset Mapping**

☐ **Other**

4. Confirm that your agency collected and analyzed information from each of the five community sectors below as part of the assessment of needs and resources in your service area(s). Your agency must demonstrate that all sectors were included in the needs assessment by checking each box below; a response for each sector is required. (CSBG Act Section 676(b)(9), Organizational Standard 2.2)

Community Sectors

- ☒ Community-based organizations
- ☒ Faith-based organizations
- ☒ Private sector (local utility companies, charitable organizations, local food banks)
- ☒ Public sector (social services departments, state agencies)
- ☒ Educational institutions (local school districts, colleges)

Results

CSBG Act Section 676(b)(11)

California Government Code Section 12747(a)

Organizational Standards 4.2

State Plan Summary and Section 14.1a

ROMA – Planning

Based on your agency's most recent CNA, please complete Table 1: Needs Table and Table 2: Priority Ranking Table.

Table 1: Needs Table

Needs Identified	Level (C/F)	Agency Mission (Y/N)	Currently Addressing (Y/N)	If not currently addressing, why?	Agency Priority (Y/N)
Families lack access to affordable housing	Family	Yes	Yes	Choose an item	Yes
Families lack access to health care	Family	Yes	No	Need met by local partner.	Yes
Individuals lack living wage jobs	Community	Yes	Yes	Need met by local partner.	Yes
Families lack access to nutritious food	Family	Yes	No	Need met by local partner.	Yes
Community lacks homeless services	Community	Yes	Yes	Choose an item	Yes

Community lacks transportation services	Community	Yes	Yes	Need met by local partner.	No
Community lacks access to community activity / parks	Community	Yes	No	Need met by local partner.	No
Individuals lack financial health	Family	Yes	Yes	Choose an item.	Yes
Families lack affordable childcare	Family	Yes	Yes	Choose an item.	Yes
Individuals lack mental health services	Community	Yes	No	Need met by local partner.	Yes

Needs Identified: Enter each need identified in your agency's most recent CNA. Ideally, agencies should use ROMA needs statement language in Table 1. ROMA needs statements are complete sentences that identify the need. For example, "Individuals lack living wage jobs" or "Families lack access to affordable housing" are needs statements. Whereas "Employment" or "Housing" are not. Add row(s) if additional space is needed.

Level (C/F): Identify whether the need is a community level (C) or a family level (F) need. If the need is a community level need, the need impacts the geographical region directly. If the need is a family level need, it will impact individuals/families directly.

Agency Mission (Y/N): Indicate if the identified need aligns with your agency's mission.

Currently Addressing (Y/N): Indicate if your agency is addressing the identified need.

If not currently addressing, why?: If your agency is not addressing the identified need, please select a response from the dropdown menu.

Agency Priority: Indicate if the identified need is an agency priority.

Table 2: Priority Ranking Table

	Agency Priorities	Description of programs, services, activities	Indicator(s) or Service(s) Category
1.	Families lack access to affordable housing	Shunammite Place Permanent Supportive Housing for 53 homeless individuals and families.	FPI 5g
2.	Families lack access to health care	Although CAPMC is not a direct healthcare provider, we have established referral processes to ensure individuals and families receive the necessary support to address their healthcare needs.	SRV 5a SRV 5b SRV 5c SRV 5d SRV 5dd
3.	Individuals lack living wage jobs	CAPMC has a history of serving as a valuable training ground for volunteers and interns from local colleges pursuing degrees in child development, social work and victim services. Through partnerships with Madera Workforce Development and the Welfare-to-Work Program under the Madera County Department of Social Services, CAPMC provides on-the-job training opportunities to program participants. These experiences not only enhance skill development but also create pathways to employment, with many volunteers and interns securing positions within CAPMC.	SRV 1b SRV 1d
4.	Individuals lack access to nutritious food	CAPMC staff assist clients in applying for CAL-Fresh benefits and provide guidance throughout the enrollment process. Additionally, they help clients access food supplies available through the Madera County Food Bank, ensuring individuals and families in need receive essential nutritional support. There are times when individuals and families are unable to obtain specifically needed items from the	FNPI 5f SRV 5ii

		<p>Madera County Food Bank, to address the disparity of food insecurity that Madera County residents face, CAPMC staff utilize the Food Insecurity Capacity grant sponsored through Anthem Blue Cross. FEMA also funds the Emergency Food and Shelter Program (EFSP). This program assists local agencies in providing food, shelter, and other basic needs to individuals facing economic hardship, including those experiencing homelessness or food insecurity. FEMA also provides support for the local Food Bank and non-profits by partnering with community-based organizations such as CAPMC to ensure food supplies reach those in need, particularly in disaster-stricken areas.</p>	
5.	Individuals lack Homeless Services	<p>Individuals who lack access to homeless services can find support through the HELP Center. The HELP Center serves as an access point for the Fresno Madera Continuum of Care (FMCoC) and offers a wide range of services and support designed to assist the homeless population, including case management, outreach, referrals and emergency assistance to help individuals and families regain stability. Additionally, Shunammite Place, is a HUD-funded program that provides permanent shared supportive housing for chronically homeless, disabled individuals experiencing homelessness. The program offers stable housing along with supportive services to help residents achieve long-term housing stability</p>	<p>SRV 4m SRV 4n SRV 4o SRV 4p</p>

		and self-sufficiency.	
6.	Individuals lack transportation services	The HELP Center staff provide limited transportation services to homeless individuals and families, ensuring they can access essential resources such as shelters, medical appointments, social services and employment opportunities.	N/A
7.	Individuals lack access to Community Activities / Parks	While this was identified as a priority in the Community Needs Assessment, it is not explicitly addressed within the programs administered by CAPMC. However, the information has been shared with the City of Madera Parks and Recreation Department for further consideration. The City of Madera Parks and Recreation Department has made significant improvements to parks throughout the city by enhancing recreational spaces, upgrading playground equipment, and increasing accessibility for all residents. Recent efforts include the addition of walking trails, improved lighting for safety, and revitalized sports fields. These enhancements have created more welcoming and functional spaces for families, youth, and community members to enjoy outdoor activities and events.	N/A
8.	Individuals lack financial health	Shunammite Place program participants receive budget development and credit repair education as part of their Life Skills Coaching classes.	SRV5II
9.	Families/Individuals lack affordable Child Care	The Child Care Alternative Payment and Resource & Referral Program assists families in	FNPI 2z SRV 7f

		finding quality childcare that best fits their needs. The Child Care Alternative Payment Program provides individuals with vouchers to help cover childcare costs. Head Start offers preschool services for children ages 0-5 and support for pregnant women.	
10.	Individuals lack access to mental health	While this was identified as one of the priority needs in the Community Needs Assessment, it is not explicitly addressed within all CAPMC's programs. However, the HELP Center does provide referrals to mental health assessments. Transportation is provided to clients for their health and mental health care assessments when needed. If an individual is willing to provide his/her information with staff, they are asked to sign a Release of Information, which is then placed in their file.	N/A

Agency Priorities: Rank the needs identified as a priority in Table 1: Needs Table according to your agency's planned priorities. Ideally, agencies should use ROMA needs statement language. Insert row(s) if additional space is needed.

Description of programs, services, activities: Briefly describe the program, services, or activities that your agency will provide to address the need. Including the number of clients who are expected to achieve the indicator in a specified timeframe.

Indicator/Service Category: List the indicator(s) (CNPI, FNPI) or service(s) (SRV) that will be reported on in Modules 3 and 4 of the CSBG Annual Report.

Part II: Community Action Plan

CSBG Act Section 676(b)(11)

California Government Code Sections 12745(e), 12747(a)

California Code of Regulations Sections 100651 and 100655

Vision and Mission Statements

ROMA – Planning

1. Provide your agency's Vision Statement.

Community Action Partnership of Madera County, Inc. will be a premier social services agency that eliminates the effects of poverty by helping people obtain the knowledge and skills to achieve self-reliance and economic stability... one life at a time.

2. Provide your agency's Mission Statement.

Helping people, changing lives, and making our community a better place to live providing resources and services that inspire personal growth and independence.

Causes and Conditions of Poverty

Organizational Standards 1.1, 1.2, 3.2, 3.4

ROMA – Planning

1. Describe the key findings of your analysis of information collected directly from low-income individuals to better understand their needs. (Organizational Standards 1.1, 1.2)

Analysis of survey responses from low-income individuals revealed significant concerns related to financial instability, difficulty securing affordable housing, and challenges in accessing basic necessities such as food, healthcare, and employment. These struggles are often compounded by inconsistent employment and low wages. Additionally, respondents highlighted the need for mental health support, childcare assistance, and transportation services.

2. Describe your agency's assessment findings specific to poverty and its prevalence related to gender, age, and race/ethnicity for your service area(s). (Organizational Standard 3.2)

In late 2024 and early 2025, CAPMC conducted a series of focus groups in both English and Spanish to gather community insights, alongside online and paper surveys. These efforts are aimed at identifying the causes of poverty and the needs within the community. Surveys were distributed to clients, staff, and partners, and included demographic information such as age, income, and length of residence in the community.

The data collected revealed that food insecurity, healthcare access, employment challenges, and insufficient wages are primary concerns of the community. Additionally, participants were asked to rate and prioritize CAPMC's current services, as well as suggest new services that could better support individuals and families in need. The finding indicated a significant demand for resources aimed at addressing basic needs, with a focus on reducing poverty and enhancing economic stability for community members across all demographics, including gender, age, and race/ethnicity.

3. "Causes of poverty" are the negative factors that create or foster barriers to self-sufficiency and/or reduce access to resources in communities in which low-income individuals live. After review and analysis of your needs assessment data, describe the causes of poverty in your agency's service area(s). (Organizational Standard 3.4)

According to Madera, California Poverty Rate Data, as of 2023, approximately 21.2% of Madera, CA residents had an income below the poverty level, which was 43.5% greater than the poverty

level of 12.0% across the entire state of California. The factors that create or foster poverty in Madera County are deeply rooted in both systemic and situational barriers that limit access to essential resources and opportunities for economic self-sufficiency. Through a combination of quantitative data and qualitative feedback from stakeholders during the Community Needs Assessment (CNA) process, several critical issues contributing to poverty in Madera county were identified.

Lack of Affordable Housing: Affordable housing in Madera County is virtually non-existent. Renters in the area need to earn \$22.17 per hour, which is 1.4 times the state minimum wage, to afford the average monthly asking rent of \$1,153. Housing prices have increased significantly, with asking rents rising by 4.9% between the last quarter of 2022 and the last quarter of 2023. The supply of emergency and permanent housing available for individuals experiencing homelessness was limited to just 2,270 beds in 2023. The scarcity of affordable rental housing and the challenges faced by residents in securing housing-despite receiving emergency housing vouchers- further exacerbate poverty.

Access to Healthy Food: Food insecurity remains a significant issue, with over 13% of Madera County residents unable to afford adequate food. The Madera County Food Bank, which serves approximately 65,000 individuals per month, has seen a substantial increase in demand since the pandemic. The number of people participating in the Supplemental Nutrition Assistance Program (SNAP), also known as CalFresh, has surged to 29,364 individuals, indicating a widespread need for food assistance in the community.

Unemployment and Insufficient Wages: Madera County's unemployment rate has been historically cyclical, often influenced by seasonal fluctuations. Many workers are employed in part-time, seasonal, or low-wage jobs that do not meet the high cost of living in the area. This results in an ongoing struggle for individuals and families to secure stable, well-paying employment.

Access to Quality, Affordable Childcare: In Madera County, the high cost of childcare is a significant barrier to employment for many families. The average cost of childcare is \$17.84 per hour, which amounts to \$714 for a 40-hour week or \$2,319 per month for 130 hours of childcare. For many families, the cost of childcare is comparable to or even exceeds the cost of housing, making it financially unfeasible for parents to work. Without subsidies or affordable childcare options, many parents are left with little choice but to stay home and forgo employment.

opportunities.

These barriers are compounded by inherited or adopted characteristics, such as race, gender, and age, which have traditionally contributed to disparities in access to opportunities and resources. Poverty in Madera County is not only driven by economic factors but also by a combination of historical, systemic issues that limit the ability of individuals and families to achieve self-sufficiency.

4. "Conditions of poverty" are the negative environmental, safety, health and/or economic conditions that may reduce investment or growth in communities where low-income individuals live. After review and analysis of your needs assessment data, describe the conditions of poverty in your agency's service area(s). (Organizational Standard 3.4)

The conditions of poverty in Madera county create significant barriers for individuals and families striving for economic stability and overall well-being. Economic stability is a crucial social determinant of health, directly impacting on an individual's ability to maintain a healthy lifestyle, secure stable housing, and meet basic needs. When households lack sufficient income, they are often forced to make difficult trade-offs, such as choosing between purchasing food and paying rent. These financial hardships can lead to serious health consequences, including high blood pressure, stroke, heart attack, depression and anxiety.

The analysis of quantitative data and qualitative feedback from the community identified several key conditions of poverty affecting the low-income populations:

Limited Access to Healthcare: Many Madera County residents face challenges in accessing healthcare due to high costs, lack of transportation, or the closure of Madera Community Hospital and its three associated clinics, forcing residents to travel an additional 30 minutes to Fresno or Merced for medical care. This disruption has significantly impacted healthcare access for low-income families who may already struggle with transportation. While Madera Community Hospital has established a new Board of Trustees and has reopened, the prolonged closure has left a gap in medical services, worsening health disparities in the region.

Growing Homelessness: Homelessness remains a critical issue in Madera County. The 2023 HUD Point-In-Time (PIT) count recorded 345 unsheltered individuals experiencing homelessness, and 336 sheltered, highlighting a growing need for emergency shelter and supportive services. The lack of affordable housing and economic instability have exacerbated the homelessness crisis, making it more challenging for individuals to transition into stable housing.

Economic Disparities: The economic reality for many Madera County residents is that the federal poverty guidelines do not accurately reflect the true cost of living. Recognizing this gap, many social programs in the county have expanded their eligibility criteria to accept families up to 200% of the federal poverty level. The disparity between poverty guidelines and self-sufficiency standards means that even families earning above the official poverty line often struggle to afford basic necessities, including housing, childcare, food and healthcare.

The Federal Poverty Level (FPL) for a family of four is \$31,000 per year (or \$15 per hour based on full-time employment at 40 hours per week). However, studies suggest that self-sufficient wage in Madera County is significantly higher, requiring families to earn at least 200% of the FPL to meet basic living expenses.

The conditions of poverty in Madera County extend beyond individual hardships, influencing the overall growth and development of the community. Without targeted interventions to address healthcare access, homelessness, and economic stability, low-income individuals and families will continue to face significant obstacles in achieving self-sufficiency and long-term prosperity.

5. Describe your agency's data and findings obtained through the collecting, analyzing, and reporting of customer satisfaction data.

The survey questions were as follows:

Demographics

What is your age group?

What is your household income range?

How long have you lived in this community?

Community Services and Resources

Which community service do you or your household use? (Select all that apply)

How satisfied are you with the availability of community services?

What types of services do you believe the community needs more of? (Select all that apply)

Housing and Homelessness

Do you feel there is sufficient affordable housing in the community?

What housing challenges are you or others in your community facing? (Select all that apply)

Education and Employment

Are there enough opportunities for education and job training in the community?

What are the barriers you face in finding employment? (Select all that apply)

Public Safety and Community Engagement

How safe do you feel in your community?

What do you think are the top safety concerns in the community?

Community Involvement

How involved do you feel in community decision-making?

What barriers prevent you from being more involved in community activities? (Select all that apply)

Open Ended Questions

What is the biggest challenge your household faces?

What do you believe are the most urgent issues or challenges facing our community today?

In your opinion, what services or resources are currently lacking in the community that would help improve the overall quality of life?

What specific challenges or barriers have you faced in accessing community services or support programs?

How do you think local organizations and agencies can better support the needs of our community.

What types of programs or initiatives would you like to see implemented to address issues such as housing, healthcare, education, or employment in our area?

In what ways do you feel the community has improved over the past few years, and what areas still need attention?

How do you feel about the current state of mental health and wellness resources available in the community? What improvements would you suggest?

What kind of support or services would help individuals or families like yours achieve stability and success?

What are the key strengths of our community that we can build upon to address our most pressing needs?

If you could change one thing about the community, what would it be and why?

Tripartite Board of Directors

CSBG Act Sections 676B(a) and (b), 676(b)(10)

Organizational Standards 1.1. 3.5

ROMA – Evaluation

1. Describe your agency's procedures under which a low-income individual, community organization, religious organization, or representative of low-income individuals that considers its organization or low-income individuals to be inadequately represented on your agency's board to petition for adequate representation. (CSBG Act Section 676(b)(10), Organizational Standard 1.1)

CAPMC is committed to ensuring that the voices of low-income individuals and organizations representing them are adequately represented on its Board of Directors. To achieve this, CAPMC has established the following procedures for individuals or organizations seeking representation:

Petition submission – Any low-income individual, community organization, or religious organization that believes their community is underrepresented on the Board may submit a formal petition. The petition must include a statement outlining the concerns regarding inadequate representation and the need for additional board members who can effectively advocate for low-income individuals.

Board Review Process – Upon receipt of a petition, the CAPMC Board Governance Committee will review the request at its next scheduled meeting. The committee will assess the petition's merits and determine whether adjustments to board composition are necessary to enhance representation.

Board Decision & Response – Following the review, the committee will present its finding and recommendations to the full Board of Directors. The board will vote on any proposed changes, and a formal response will be provided to the petitioner (s) within a reasonable timeframe.

Appointment & Inclusion – If the board determines that representation should be adjusted, new board members may be appointed through the standard nomination and election process, ensuring compliance with agency bylaws and CSBG requirements for tripartite board composition.

By maintaining an open and transparent process for petitions, CAPMC upholds its commitment to equitable governance and ensures that low-income individuals and their representatives have a meaningful voice in agency leadership.

2. Describe your process for communicating with and receiving formal approval from your agency board of the Community Needs Assessment (Organizational Standard 3.5).

The Community Needs Assessment (CNA) is formally presented to the Board of Directors for review and approval as part of the agency's governance process. The Board follows a structured decision-making procedure to ensure transparency and accountability.

During Board meetings, the CNA is discussed in detail, including key findings, recommendations, and any necessary actions. Board members have the opportunity to provide feedback, ask questions, and request clarifications before a motion is made for approval. All motions are conducted in accordance with Robert's Rules of Order, ensuring a fair and orderly decision-making process.

Meeting minutes are recorded verbatim to accurately capture discussions, decisions, and any established deadlines. These records serve as official documentation for accountability and reference in future planning efforts.

This structured approach ensures that the Community Needs Assessment receives thorough review and formal approval, aligning with organizational standards and reinforcing CAPMC's commitment to addressing community needs effectively.

Service Delivery System

CSBG Act Section 676(b)(3)(A)

State Plan 14.3a

ROMA - Implementation

1. Describe your agency's service delivery system. Include a description of your client intake process or system and specify whether services are delivered via direct services or subcontractors, or a combination of both. (CSBG Act Section 676(b)(3)(A), State Plan 14.3a)

Community Action Partnership of Madera County, Inc. (CAPMC) utilizes a service delivery system designed to maximize accessibility for clients by providing intake at centralized locations. Each CAPMC program has developed an intake process that aligns with its respective funding terms and conditions to ensure efficiency and compliance.

Upon intake, clients undergo an assessment where internal and external referrals are made based on their identified needs. CAPMC primarily delivers services directly; however, the LIHEAP Weatherization services are sub-contracted to an external agency serving Madera County residents.

During the COVID-19 pandemic, CAPMC adjusted its service delivery to prioritize the health and safety of both clients and staff while ensuring continued access to essential services. Now that the impact of the pandemic has significantly diminished, CAPMC has fully reopened its doors, reinstating in-person appointments and direct service delivery to better meet the needs of the community.

2. Describe how the poverty data related to gender, age, and race/ethnicity referenced in Part II: Causes and Conditions of Poverty, Question 2 will inform your service delivery and strategies in the coming two years?

Conducting surveys and focus groups enables CAPMC to implement the Results Orientated Management Accountability (ROMA) process, ensuring that service delivery strategies are data-driven, effective, and responsive to the needs of Madera County residents. By analyzing poverty data related to gender, age, and race/ethnicity, CAPMC can identify key disparities and challenges faced by different populations, allowing for more targeted interventions and program improvements over the next two years.

Survey results help CAPMC identify gaps, prioritize needs, and develop recommendations for

addressing poverty-related issues. CAPMC remains committed to ensure that all programs and services focus on low-income, minority, and disadvantaged populations, particularly those residing awareness of available services and ensure equitable access.

Additionally, CAPMC fosters collaborative partnerships with other Madera County service providers to maximize support for individuals and families. When CAPMC cannot directly provide the requested service, staff conduct research and refer clients to appropriate external agencies, ensuring they receive comprehensive assistance tailored to their specific needs. CAPMC ensures that the clients signs a Release of Information (ROI) and discusses the purpose of the ROI with each client.

Linkages and Funding Coordination

CSBG Act Sections 676(b)(1)(B) and (C); 676(b)(3)(B), (C) and (D); 676(b)(4), (5), (6), and (9)
California Government Code Sections 12747(a), 12760
Organizational Standards 2.1
State Plan 9.3b, 9.4b, 9.5, 9.7, 14.1b, 14.1c, 14.3d, 14.4

1. Describe how your agency coordinates funding with other providers in your service area. If there is a formalized coalition of social service providers in your service area, list the coalition(s) by name and methods used to coordinate services/funding. (CSBG Act Sections 676(b)(1)(C), 676(b)(9); Organizational Standard 2.1; State Plan 14.1c)

CAPMC actively coordinates funding and services with other providers in Madera County by engaging in collaborative partnerships, participating in local coalitions and serving on various boards, committees, and advisory councils. These efforts ensure that resources are effectively allocated, service duplication is minimized, and funding opportunities are maximized to better serve the community.

CAPMC maintains strong partnerships with organizations such as, Madera County Workforce Assistance Center (MCWAC), Madera County Department of Social Services, and many City and county departments. Through these collaborations, CAPMC shares information about its services while also being informed about available resources from other agencies. This strategic coordination allows CAPMC to identify funding opportunities, leverage resources, and enhance services delivery to meet the needs of low-income individuals and families in the community.

The Madera County Child Advocacy Center (CAC) is one of two National Children's Alliance-accredited center in the San Joaquin Valley, ensuring that child abuse survivors receive high-quality, evidence-based support services. The CAC is part of the Madera County Child Forensic Interview Team (CFIT), a multidisciplinary team that includes: Madera County Sheriff's Office, City of Madera Police Department, Chowchilla Police Department, District Attorney's Office, Madera County Probation Department, Madera County Department of Social Services, Madera County Department of Public Health, and Department of Behavioral Health. CFIT exists to reduce trauma for child abuse victims by implementing national best practices in forensic interviews and advocacy services.

Fresno Madera Continuum of Care (FMCoC) – CAPMC serves as the lead agency for Madera County, coordinating homelessness response efforts securing funding for housing services, and supporting individuals experiencing homelessness.

Madera County Housing Our Homeless Committee – CAPMC leads countywide efforts to address homelessness through housing solutions, supportive services, and community collaboration.

Through these formal partnerships and funding coordination efforts, CAPMC continues to maximize its impact, secure vital resources, and ensure that Madera County residents receive the comprehensive support they need.

2. Provide information on any memorandums of understanding and/or service agreements your agency has with other entities regarding coordination of services/funding. (CSBG Act Section 676(b)(3)(C), Organizational Standard 2.1, State Plan 9.7)

CAPMC has developed and fostered various Memorandums of Understanding (MOUs) and partnerships with many county-based departments, businesses, faith-based organizations, and other non-profit organizations. These have been set up and executed for all its programs and services.

3. Describe how your agency ensures delivery of services to low-income individuals while avoiding duplication of services in the service area(s). (CSBG Act Section 676(b)(5), California Government Code 12760)

CAPMC has implemented a systemic and centralized service delivery model designed to maximize access, efficiency, and coordination while preventing duplication of services within the service area.

Centralized Intake & Referral System - CAPMC utilizes a standardized intake process at centralized locations, ensuring that low-income individuals and families can easily access services. Intake processes are tailored to meet funding requirements while allowing internal and external referrals to ensure clients receive comprehensive support.

Coordination with Community Partners - CAPMC collaborates with local agencies, nonprofits, and government entities to provide wraparound services and prevent duplication of assistance. Strong communication and data-sharing practices help ensure that individuals receive only the services they need without redundant assistance.

Direct Services & Subcontracting - Most services are provided directly by CAPMC staff, ensuring consistency and accountability. The LIHEAP Weatherization program is the only service that CAPMC subcontracts, maintaining efficiency while leveraging specialized expertise.

Adaptability During Emergencies – During the COVID-19 pandemic, CAPMC modified its service delivery model by implementing remote communication, and document drop-off, to continue assisting the community safely. The organization has now fully reopened for in-person services, incorporating lessons learned to improve accessibility and efficiency.

By implementing these structured processes, strategic partnerships, and clear communication channels, CAPMC ensures that low-income individuals receive necessary services efficiently while avoiding duplication, ultimately maximizing impact in Madera County.

4. Describe how your agency will leverage other funding sources and increase programmatic and/or organizational capacity. (CSBG Act Section 676(b)(3)(C))

CAPMC is committed to expanding financial resources, strengthening programmatic offerings, and increasing organizational capacity by leveraging multiple funding sources. CAPMC strategically integrates Community Services Block Grant (CSBG) funds with other public and private funding streams to maximize impact and minimize service duplication.

Diversifying Funding Streams - CAPMC actively seeks new grants and funding opportunities from federal, state, and local government agencies, as well as private foundations and corporate sponsors. The organization continuously monitors and applies for funding opportunities that align with its mission and expand services to Madera County residents.

Strengthening Partnerships & MOU's – CAPMC collaborates with local, regional, and national organizations to create joint funding proposals and leverage resources efficiently. Memorandums of Understanding (MOUs) with government agencies, nonprofits, faith-based organizations, and community partners ensure coordinated efforts without service duplication.

Enhance Program Sustainability - CAPMC utilizes data-driven reporting to demonstrate the effectiveness of programs, ensuring continued funding from existing sources while attracting new investors. The organization educates stakeholders, donors, and the community on the value and impact of its services, fostering long-term funding relationships.

Through these strategic initiatives, CAPMC maximizes its resources, enhances service delivery, and strengthens its long-term capacity to support low-income individuals and families in Madera County.

5. Describe your agency's contingency plan for potential funding reductions. (California Government Code Section 12747(a))

CAPMC recognizes the significant impact that funding reductions can have on staff, programs, and the community. To ensure continuity of services and minimize disruptions, the agency has established a structured contingency plan, which includes the following steps:

Assessment of Impact – Conduct a comprehensive evaluation of how funding reductions affect Madera County's target population, program operations, and service restrictions.

Pursuit of Alternative Funding Sources – CAPMC staff, in collaboration with local partners, will actively seek alternative funding and revenue sources before any service reductions or terminations are considered.

Development of Strategic Response Plan – the agency will prioritize the following actions:

- a) strive to maintain the same level of services despite federal funding reductions
- b) if necessary, focus available resources on emergency services to support the most vulnerable individuals

Service Continuation through Partnerships – if funding levels become insufficient to sustain program operations effectively, CAPMC will explore partnerships with other community-based

organizations and social service providers in Madera County to ensure basic service delivery continues for disadvantaged populations.

Mitigating Administrative and Programmatic Impacts – Over 50% of CSBG funding is allocated to administrative salaries, fringe benefits, and operations. Any reduction in CSBG funding would directly impact on CAPMC's indirect cost rate, as the agency's approved indirect costs pool (regulated by the Health and Human Service cognizant agency) would be affected. An increased indirect cost rate would, in turn, reduce the funds available for direct program services.

Protection of Essential Programs – CSBG funds serve as critical matching dollars for the HUD-funded Shunammite Place, which provides long-term permanent housing for chronically homeless individuals. Without CSBG funding, CAPMC would be unable to meet the required cash match obligations, jeopardizing this essential housing program.

In the event of federal funding reductions, CAPMC will prioritize the pursuit of alternative funding sources to sustain salaries, fringe benefits and operations, thereby minimizing staff layoffs and service disruptions. The agency remains committed to ensuring that available resources continue to support eligible residents in need.

6. Describe how your agency will address the needs of youth in low-income communities through youth development programs and promote increased community coordination and collaboration in meeting the needs of youth. (CSBG Act Section 676(b)(1)(B), State Plan 14.1b)

CAPMC is committed to supporting youth in low-income communities by providing youth development programs and fostering community collaboration to meet their needs. Recognizing the unique challenges faced by economically disadvantaged youth, CAPMC strives to create opportunities that empower and uplift them.

To further support youth, CAPMC has designated a youth set-aside in its Homeless Housing, Assistance and Prevention (HHAP) contracts, ensuring targeted resources are allocated to address youth homelessness and related challenges.

Additionally, CAPMC facilitates internships and volunteer opportunities tracking and documenting volunteer hours, which are reported annually to the California Department of Community Services & Development (CSD) via the Community Service Block Grant (CSBG) Annual Report. Through these efforts, CAPMC continues to invest in the future of young individuals, equipping them with

the skills and support necessary

7. Describe how your agency will promote increased community coordination and collaboration in meeting the needs of youth, and support development and expansion of innovative community-based youth development programs such as the establishment of violence-free zones, youth mediation, youth mentoring, life skills training, job creation, entrepreneurship programs, after after-school childcare. (CSBG Act Section 676(b)(1)(B), State Plan 14.1b)

CAPMC is committed to fostering strong community coordination and collaboration to address the needs of the youth in low-income communities. CAPMC actively engages with local agencies, schools, and community organizations to support and promote safety, skill-building, and long-term success.

To support violence-free zones and youth mediation, CAPMC collaborates with the Interagency Children and Youth Services of Madera County, ensuring that at-risk youth have access to conflict resolution resources and support systems that encourage positive decision-making. Through these efforts, CAPMC works to create a safer environment for youth and their families.

CAPMC offer the Strengthening Families Program (SFP), an evidence-based initiative designed to enhance family relationships, improve parenting skills, and provide children and youth with critical life skills. The program addresses key topics such as effective communication, discipline strategies, peer pressure, social media safety, bullying, and healthy relationships. Youth and their families participate in structured group classes or individual sessions tailored to their needs.

Also, CAPMC's Shunammite Place Supportive Housing Program provides a stable environment for chronically homeless individuals and families, including transitional aged youth utilizing the Housing First model. This program offers not only housing but also support services that youth and their families develop independent living skills, access educational and employment opportunities, and receive mental and physical health support.

By actively engaging in community partnerships and leveraging available resources, such as Youth Set-Aside funds with the Homeless Housing Assistance and Prevention (HHAP) contracts, CAPMC continues to strengthen its role in supporting youth development and ensuring they have access to programs that promote long-term success and well-being.

8. Describe your agency's coordination of employment and training activities as defined in Section 3 of the Workforce and Innovation and Opportunity Act [29 U.S.C. 3102]. (CSBG Act Section 676(b)(5); State Plan 9.4b)

CAPMC coordinates primarily with two agencies to address employment and training needs in the community. CAPMC coordinates with Madera County Workforce Assistance Center (MCWAC) through the Shunammite Place. The MCWAC has a representative that actively supports Shunammite Place participants by conducting one-on-one orientations with new customers, case management, and follow-ups offering a variety of other services to those interested in pursuing job training, certification programs or higher education. CAPMC also coordinates with the California State University of Fresno (CSUF) Social Work Program. Every year CSUF students are sent to CAPMC to complete their internship hours. Each student must complete 450 hours to receive his or her Bachelor of Social Work. A vast majority of the interns have become employees of CAPMC.

9. Describe how your agency will provide emergency supplies and services, nutritious foods, and related services, as may be necessary, to counteract conditions of starvation and malnutrition among low-income individuals. (CSBG Act Section 676(b)(4), State Plan 14.4)

CAPMC supplies emergency food and nutrition through services such as its Head Start Programs and via the collaboration of the Madera County Food Bank. Madera Head Start and Fresno Head Start children are provided with meals that follow the California Adults & Child Nutrition Food Program guidelines for the different age groups. Children receive breakfast, lunch and a snack depending on the program they attend. In addition, the program also collaborates with the local food bank to supply free fresh produce to families attending nutritional classes and other coordinated events.

The CAPMC Homeless Engagement for Living Program Center (HELP Center) also collaborates with the Madera County Food Bank to supply food boxes to homeless individuals who need food and do not have the means to obtain it. CAPMC's HELP Center has also been awarded funding via the Food Insecurity Grant to provide access to nutritious food for individuals and families facing hunger, particularly in low-income, underserved and/or those experiencing homelessness.

By leveraging partnerships with local food banks, coordinating with community organizations, and incorporating nutrition programs into its services, CAPMC remains dedicated to combating hunger and malnutrition among low-income individuals and families in Madera County.

10. Is your agency a dual (CSBG and LIHEAP) service provider?

☒ Yes

☐ No

11. For dual agencies:

Describe how your agency coordinates with other antipoverty programs in your area, including the emergency energy crisis intervention programs under Title XXVI, relating to low-income home energy assistance (LIHEAP) that are conducted in the community. (CSBG Act Section 676(b)(6), State Plan 9.5)

For all other agencies:

Describe how your agency coordinates services with your local LIHEAP service provider?

Community Action Partnership of Madera County, Inc. (CAPMC) is dedicated to alleviating poverty through coordinated services and partnerships. As a Low-Income Home Energy Assistance Program (LIHEAP) service provider, CAPMC assists eligible Madera County households with energy bill payments, including PG&E and propane assistance, once per program year.

During the COVID-19 pandemic, CAPMC adapted its service model to ensure continued assistance while maintaining health and safety protocols. Applications were processed via mail, emails, fax, and a secure drop box outside the office. This remote application process has remained in place, providing convenience and accessibility to residents. In the 2023 LIHEAP program year, CAPMC assisted 1,424 households, and to date, for the 2024 program, 1,369 households have received energy assistance.

LIHEAP works in conjunction with the Weatherization Assistance Program (WAP) to support households that require energy efficiency improvements. Since 1981, LIHEAP has allocated up to 15% of its funding for weatherization purposes, targeting homes with a high energy burden, households meeting the 5% or higher energy burden threshold receive priority for weatherization services.

CAPMC actively engages with various local organizations to enhance service coordination, reduce duplication, and maximize resources. Management and program staff participate in multiple boards, committees, and advisory councils throughout Madera County. CAPMC shares service information with agencies such as: Madera County Workforce Assistance Center (MCWAC), Madera County Department of Social Services and city and county

departments to facilitate access to community resources and support programs. CAPMC collaborates with local law enforcement, Madera County Department of Social Services, and other agencies to support the Child Forensic Interview Team (CFIT) and the Madera County Child Advocacy Center (CAC). The program has earned accreditation from the National Children's Alliance, opening doors for additional funding and expanding services. CAPMC also participates in the Madera County Steering Committee, which is a group of community leaders and elected officials assembled to guide and develop specific county initiatives.

CAPMC is the lead agency for Madera County in the Fresno Madera Continuum of Care (FMCoC) and the Housing Our Homeless committee. These groups work to enhance collaboration and service delivery for individuals and families experiencing homelessness.

CAPMC continues to advocate for additional funding to expand housing opportunities, recognizing that one of the greatest challenges in addressing homelessness is the shortage of affordable and permanent supportive housing. As part of the effort, CAPMC has applied for a Transitional Housing (TH) grant through the Fresno Madera Continuum of Care (FMCoC) and the U.S. Department of Housing and Urban Development (HUD) to secure additional resources for individuals and families in need. By leveraging partnerships and resources, CAPMC remains committed to providing essential services to low-income individuals and families throughout Madera County.

12. Describe how your agency will use funds to support innovative community and neighborhood-based initiatives, which may include fatherhood and other initiatives, with the goal of strengthening families and encouraging effective parenting. (CSBG Act Section 676(b)(3)(D), State Plan 14.3d)

Community Action Partnership of Madera County, Inc. (CAPMC) is committed to strengthening families and promoting effective parenting through innovative community-based initiatives. CAPMC utilizes funding to support programs that foster family stability, enhance parental engagement, and encourage fatherhood involvement. The Strengthening Families Program is a key initiative designed to support families at risk of child welfare intervention. This program equips parents with essential skills, including: positive discipline techniques, internet safety education and bullying prevention strategies. By providing these critical resources, CAPMC aims to enhance family resilience and ensure children remain in safe and supportive homes.

CAPMC's Head Start Program actively promotes fatherhood engagement through a variety of

initiatives aimed at strengthening the bond between fathers and their children, Some of the key activities include: Donuts with Dad, Tea with Dad, Dad's Day, Community Garden and Sports and Interactive activities. All events encourage fathers, grandfathers and male role models to spend quality time with their children.

By fostering parental involvement, particularly among fathers and male role models, CAPMC strengthens family relationships and supports positive childhood experiences. CAPMC remains dedicated to implementing innovative programs that empower families, encourage responsible parenting, and create a supportive community environment for children to thrive in.

13. Describe how your agency will develop linkages to fill identified gaps in the services, through the provision of information, referrals, case management, and follow-up consultations. (CSBG Act Section 676(b)(3)(B), State Plan 9.3b)

Community Action Partnership of Madera County, Inc, (CAPMC) is committed to ensuring that individuals and families receive comprehensive support by developing strong linkages with community partners. Establishing and maintaining these partnerships is essential to providing seamless wrap-around services that address a wide range of needs.

When individuals present needs outside CAPMC's direct scope of services, they are referred to trusted community partners through a warm hand-off approach. This process ensures that clients are connected with the appropriate resources in a supportive and coordinated manner, reducing barriers to access.

Additionally, CAPMC provides case management and follow-up communication to ensure that referrals effectively meet clients' needs. By maintaining strong collaboration with community organizations, CAPMC enhances service accessibility and promotes long-term stability for those in need.

Monitoring

ROMA – Planning, Evaluation

1. If your agency utilizes subcontractors, please describe your process for monitoring the subcontractors. Include the frequency, type of monitoring, i.e., onsite, desk review, or both, follow-up on corrective action, issuance of formal monitoring reports, and emergency monitoring procedures.

The weatherization services for CAPMC have been subcontracted out to a neighboring Community Action Partnership Agency. The program monitors the sub-contractor by following the guide for sub-recipients found in the Financial Procedures Manual.

As weatherization files arrive at CAPMC, staff review the file for completeness to ensure that all weatherization documentation, invoices, and receipts are included. Staff ensure that the amounts billed match the invoice provided by the sub-contractor.

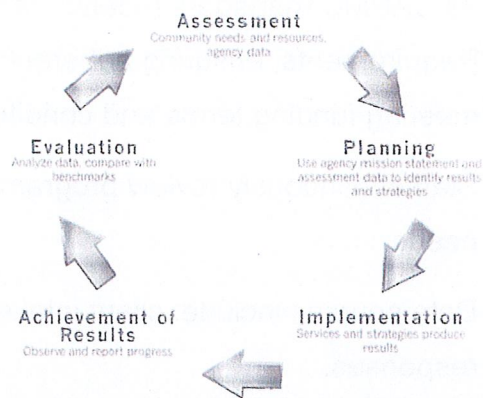
Once staff have reviewed all weatherization files, desk reviews are sent to the sub-contractor notifying them of missing items and / or corrections needed or that a file has been deemed complete, and no other action is needed.

ROMA Application

CSBG Act Section 676(b)(12)

Organizational Standards 4.2, 4.3

ROMA – Planning, Evaluation



1. Describe how your agency will evaluate the effectiveness of its programs and services. Include information about the types of measurement tools, the data sources and collection procedures, and the frequency of data collection and reporting. (Organizational Standard 4.3)

To ensure the effectiveness of its programs and services, CAPMC employs a comprehensive evaluation process that aligns with Office of Management and Budget (OMB) procedures and industry best practices. The agency utilizes a combination of financial audits, internal controls, staff training, and direct client feedback to assess program performance and impact.

- A Certified Public Accountant completes CAPMC's annual audit on time following Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles and Audit Requirements and / or State audit threshold requirements.
- The governing board formally receives and accepts the annual audit.
- Strong internal controls are implemented through the Accounting & Fiscal Policies and Procedures Manual. The Board of Directors approved the manual in August 2018 with continued updates to the Board as needed.
- Customer Satisfaction surveys are regularly conducted to measure client satisfaction, service accessibility, and overall experience. The data is analyzed by staff to identify areas for improvement.
- Case management records and client progress tracking are maintained to assess service utilization and client outcomes.
- Program data collection tools, such as intake forms, progress reports, and follow-up assessments, provide insight into service effectiveness.

- All CAPMC managers receive training on the latest OMB Uniform Administrative Requirements, ensuring adherence to federal funding and operational standards and meeting funding terms and conditions of a grant.
- Staff continuously review program policies and procedures to adapt to evolving community needs.
- Data sources include: client intake forms, service logs, financial reports, and survey responses.
- Collection procedures involve: direct client interviews, electronic records, and staff observations.
- Reporting frequency: data is reviewed quarterly to monitor progress, with annual reports submitted to funding agencies and stakeholders and keeping the Board of Directors informed and trained.

By utilizing these evaluation strategies, CAPMC ensures its programs remain efficient, effective, and responsive to the needs of the community while maintaining compliance with all regulatory and financial requirements.

2. Select one need from Table 2: Priority Ranking Table and describe how your agency plans to implement, monitor progress, and evaluate the program designed to address the need. (Organizational Standard 4.2)

One of the highest priority needs identified is the lack of affordable housing. CAPMC recognizes that securing stable housing is a critical first step in improving overall well-being and long-term self-sufficiency.

To address this need, CAPMC's HELP Center focuses on homeless prevention, emergency housing support, and long-term stability services.

Emergency Housing Assistance – Provide temporary shelter in hotel/motels for individuals and families in crisis. Offer rental assistance for those at risk of eviction.

Permanent Housing Solutions - Assist with security deposits, first month's rent, and application fees to help clients transition into stable housing. Provide case management and housing navigation services to secure long-term housing placements.

Support Services – Assist clients in obtaining required documents (IDs, birth certificates, social security cards) to become housing ready. Offer transportation assistance for housing-related needs (e.g., apartment viewing, lease signings). Collaborate with local organizations to provide wrap-around services, such as health and mental health support and employment resources.

The CAPMC's HELP Center will track program effectiveness through case management and service tracking. Each client will have an individualized housing plan. HELP Center staff will have regular meetings with local housing agencies, landlords, and support services providers to ensure seamless service delivery. Staff will also have weekly case review meetings with Housing Support Specialist and Homeless Service Coordinator to monitor client progress and troubleshoot challenges.

To assess program effectiveness, HELP Center staff will use client success metrics. These will show the number of individuals placed into permanent housing, percentage of clients maintaining housing after 6-12 months and the number of clients receiving rental or move-in assistance. HELP Center staff will also compile quarterly reports summarizing program outcomes. Annual performance reports will be reviewed by CAPMC leadership and the Board of Directors to determine program impact and areas for improvement.

By implementing, monitoring, and evaluating, the HELP Center aims to reduce homelessness, prevent eviction, and support long-term housing stability for the most vulnerable members of Madera County.

Optional

- 3 . Select one community level need from Table 2: Priority Ranking Table or your agency's most recent Community Needs Assessment and describe how your agency plans to implement, monitor progress, and evaluate the program designed to address the need. (CSBG Act Section 676(b)(12), Organizational Standard 4.2)

CAPMC recognizes the urgent need for expanded homeless services in Madera County, as identified in the most recent Community Needs Assessment. To address this critical gap, CAPMC has implemented a multi-faceted approach that includes outreach, case management, and access to housing resources for individuals experiencing homelessness.

HELP Center as an Access Point -



Federal CSBG Programmatic Assurances

CSBG Act Section 676(b)

Use of CSBG Funds Supporting Local Activities

676(b)(1)(A): The state will assure “that funds made available through grant or allotment will be used – (A) to support activities that are designed to assist low-income families and individuals, including families and individuals receiving assistance under title IV of the Social Security Act, homeless families and individuals, migrant or seasonal farmworkers, and elderly low-income individuals and families, and a description of how such activities will enable the families and individuals--

- a. to remove obstacles and solve problems that block the achievement of self- sufficiency (particularly for families and individuals who are attempting to transition off a State program carried out underpart A of title IV of the Social Security Act);
 - b. to secure and retain meaningful employment;
 - c. to attain an adequate education with particular attention toward improving literacy skills of the low-income families in the community, which may include family literacy initiatives;
 - d. to make better use of available income;
 - e. to obtain and maintain adequate housing and a suitable living environment;
 - f. to obtain emergency assistance through loans, grants, or other means to meet immediate and urgent individual and family needs;
 - g. to achieve greater participation in the affairs of the communities involved, including the development of public and private grassroots
 - h. partnerships with local law enforcement agencies, local housing authorities, private foundations, and other public and private partners to
-
- i. document best practices based on successful grassroots intervention in urban areas, to develop methodologies for wide-spread replication; and
 - ii. strengthen and improve relationships with local law enforcement agencies, which may include participation in activities such as neighborhood or community policing efforts;

Needs of Youth

676(b)(1)(B) The state will assure “that funds made available through grant or allotment will be used – (B) to address the needs of youth in low-income communities through youth development programs that support the primary role of the family, give priority to the prevention of youth problems and crime, and promote increased community coordination and collaboration in meeting the needs of youth, and support development and expansion of innovative community-based youth development programs that have demonstrated success in preventing or reducing youth crime, such as--

- I. programs for the establishment of violence-free zones that would involve youth development and intervention models (such as models involving youth mediation, youth mentoring, life skills training, job creation, and entrepreneurship programs); and
- II. after-school childcare programs.

Coordination of Other Programs

676(b)(1)(C) The state will assure “that funds made available through grant or allotment will be used – (C) to make more effective use of, and to coordinate with, other programs related to the purposes of this subtitle (including state welfare reform efforts)

Eligible Entity Service Delivery System

676(b)(3)(A) Eligible entities will describe “the service delivery system, for services provided or coordinated with funds made available through grants made under 675C(a), targeted to low-income individuals and families in communities within the state.

Eligible Entity Linkages – Approach to Filling Service Gaps

676(b)(3)(B) Eligible entities will describe “how linkages will be developed to fill identified gaps in the services, through the provision of information, referrals, case management, and follow-up consultations.”

Coordination of Eligible Entity Allocation 90 Percent Funds with Public/Private Resources

676(b)(3)(C) Eligible entities will describe how funds made available through grants made under 675C(a) will be coordinated with other public and private resources.”

Eligible Entity Innovative Community and Neighborhood Initiatives, Including Fatherhood/Parental Responsibility

676(b)(3)(D) Eligible entities will describe “how the local entity will use the funds [made available under 675C(a)] to support innovative community and neighborhood-based initiatives related to the purposes of this subtitle, which may include fatherhood initiatives and other initiatives with the goal of strengthening families and encouraging parenting.”

Eligible Entity Emergency Food and Nutrition Services

676(b)(4) An assurance “that eligible entities in the state will provide, on an emergency basis, for the provision of such supplies and services, nutritious foods, and related services, as may be necessary to counteract conditions of starvation and malnutrition among low-income individuals.”

State and Eligible Entity Coordination/linkages and Workforce Innovation and Opportunity Act Employment and Training Activities

676(b)(5) An assurance “that the State and eligible entities in the State will coordinate, and establish linkages between, governmental and other social services programs to assure the effective delivery of such services, and [describe] how the State and the eligible entities will coordinate the provision of employment and training activities, as defined in section 3 of the Workforce Innovation and Opportunity Act, in the State and in communities with entities providing activities through statewide and local workforce development systems under such Act.”

State Coordination/Linkages and Low-income Home Energy Assistance

676(b)(6) “[A]n assurance that the State will ensure coordination between antipoverty programs in each community in the State, and ensure, where appropriate, that emergency energy crisis intervention programs under title XXVI (relating to low-income home energy assistance) are conducted in such community.”

Community Organizations

676(b)(9) An assurance “that the State and eligible entities in the state will, to the maximum extent possible, coordinate programs with and form partnerships with other organizations serving low-income residents of the communities and members of the groups served by the State, including religious organizations, charitable groups, and community organizations.”

Eligible Entity Tripartite Board Representation

676(b)(10) “[T]he State will require each eligible entity in the State to establish procedures under which a low-income individual, community organization, or religious organization, or representative of low-income individuals that considers its organization, or low-income individuals, to be inadequately represented on the board (or other mechanism) of the eligible entity to petition for adequate representation.”

Eligible Entity Community Action Plans and Community Needs Assessments

676(b)(11) “[A]n assurance that the State will secure from each eligible entity in the State, as a condition to receipt of funding by the entity through a community service block grant made under this subtitle for a program, a community action plan (which shall be submitted to the Secretary, at the request of the Secretary, with the State Plan) that includes a community needs assessment for the community serviced, which may be coordinated with the community needs assessment conducted for other programs.”

State and Eligible Entity Performance Measurement: ROMA or Alternate System

676(b)(12) “[A]n assurance that the State and all eligible entities in the State will, not later than fiscal year 2001, participate in the Results Oriented Management and Accountability System, another performance measure system for which the Secretary facilitated development pursuant to section 678E(b), or an alternative system for measuring performance and results that meets the requirements of that section, and [describe] outcome measures to be used to measure eligible entity performance in promoting self-sufficiency, family stability, and community revitalization.”

Fiscal Controls, Audits, and Withholding

678D(a)(1)(B) An assurance that cost and accounting standards of the Office of Management and Budget (OMB) are maintained.

State Assurances

California Government Code Sections 12747(a), 12760, 12768

For CAA, MSFW, NAI, and LPA Agencies

[California Government Code § 12747\(a\)](#): Community action plans shall provide for the contingency of reduced federal funding.

[California Government Code § 12760](#): CSBG agencies funded under this article shall coordinate their plans and activities with other agencies funded under Articles 7 (commencing with Section 12765) and 8 (commencing with Section 12770) that serve any part of their communities, so that funds are not used to duplicate particular services to the same beneficiaries and plans and policies affecting all grantees under this chapter are shaped, to the extent possible, so as to be equitable and beneficial to all community agencies and the populations they serve.

For MSFW Agencies Only

[California Government Code § 12768](#): Migrant and Seasonal Farmworker (MSFW) entities funded by the department shall coordinate their plans and activities with other agencies funded by the department to avoid duplication of services and to maximize services for all eligible beneficiaries.

Organizational Standards

Category One: Consumer Input and Involvement

Standard 1.1 The organization/department demonstrates low-income individuals' participation in its activities.

Standard 1.2 The organization/department analyzes information collected directly from low-income individuals as part of the community assessment.

Category Two: Community Engagement

Standard 2.1 The organization/department has documented or demonstrated partnerships across the community, for specifically identified purposes; partnerships include other anti-poverty organizations in the area.

Standard 2.2 The organization/department utilizes information gathered from key sectors of the community in assessing needs and resources, during the community assessment process or other times. These sectors would include at minimum: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.

Category Three: Community Assessment

Standard 3.1 (Private) Organization conducted a community assessment and issued a report within the past 3 years.

Standard 3.1 (Public) The department conducted or was engaged in a community assessment and issued a report within the past 3-year period, if no other report exists.

Standard 3.2 As part of the community assessment, the organization/department collects and includes current data specific to poverty and its prevalence related to gender, age, and race/ethnicity for their service area(s).

Standard 3.3 The organization/department collects and analyzes both qualitative and quantitative data on its geographic service area(s) in the community assessment.

Standard 3.4 The community assessment includes key findings on the causes and conditions of poverty and the needs of the communities assessed.

Standard 3.5 The governing board or tripartite board/advisory body formally accepts the completed community assessment.

Category Four: Organizational Leadership

Standard 4.2 The organization's/department's Community Action Plan is outcome-based, anti-poverty focused, and ties directly to the community assessment.

Standard 4.3 The organization's/department's Community Action Plan and strategic plan document the continuous use of the full Results Oriented Management and Accountability (ROMA) cycle or comparable system (assessment, planning, implementation, achievement of results, and evaluation). In addition, the organization documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.

Part III: Appendices

Please complete the table below by entering the title of the document and its assigned appendix letter. Agencies must provide a copy of the Notice(s) of Public Hearing, the Low-Income Testimony and the Agency’s Response document, and a copy of the most recent community needs assessment as appendices A, B, and C, respectively. Other appendices as necessary are encouraged. All appendices should be labeled as an appendix (e.g., Appendix A: Notice of Public Hearing) or separated by divider sheets and submitted with the CAP.

Document Title	Appendix Location
Notice of Public Hearing	A
Low-Income Testimony and Agency’s Response	B
Community Needs Assessment	C



Report to the Board of Directors

Agenda Item Number: E-5

Board of Directors Meeting for: April 10, 2025

Author: Jennifer Coronado

DATE: March 31, 2025

TO: Board of Directors

FROM: Jennifer Coronado, Victim Services Program Manager

SUBJECT: Updated Child Forensic Interview Team (CFIT) Guidelines and Memorandum of Understanding (MOU)

I. RECOMMENDATION:

Review and consider approving the updated Child Forensic Interview Team (CFIT) Guidelines and MOU effective April 1, 2025.

II. SUMMARY:

The purpose of the Child Forensic Interview Team Guidelines is to define a systematic approach for investigating, within a multidisciplinary framework, allegations of child sexual abuse within Madera County and to ensure a cooperative and coordinated effort between the Multidisciplinary Team (MDT).

III. DISCUSSION:

- i. The need to update the CFIT Guidelines arose from leadership changes with Law Enforcement and County agencies.
- ii. The current MOU was set to expire March 31, 2025.
- iii. The CFIT Guidelines were sent to the CFIT Steering Committee to obtain feedback and or necessary updates from the various disciplines.
- iv. Updates to the CFIT Guidelines and MOU include:
 - Add the Madera County Child Advocacy Center as a location for child forensic medical exams.
 - Removed **see Appendix A** from the MOU, "these costs are not billed to the victim or the victim's family as provided by Penal Code Section 13823.95 (see Appendix A)."
 - Updated Steering Committee members on MOU.

The CFIT Steering Committee is composed of the Madera County District Attorney, Madera County Sheriff, Madera County Department of Social Services Director, Madera County

IV. FINANCING:

N/A



CFIT MEMORANDUM OF UNDERSTANDING

I. Mission Statement

The mission of the Child Forensic Interview Team (CFIT) of Madera County is to establish and promote a coordinated county wide, multidisciplinary approach to child sexual abuse investigations.

II. Purpose

The purpose of this understanding is to establish a county wide Child Forensic Interview Team (CFIT) for improving the fact-finding process in suspected child sexual abuse cases. Its goal is to reduce the number of interviews of a child victim as well as promote inter-agency cooperation between agencies for criminal investigations and for effective social service delivery.

III. Interagency Collaboration Agreement

- A. Each party agrees to support the concept and philosophy of the Child Forensic Interview Team, a neutral, child-friendly site promoting the multidisciplinary approach to investigating child sexual abuse cases at Community Action Partnership of Madera County, Inc. – Child Advocacy Center and agrees that all efforts will be made to interview and meet with children.
- B. Each party will devote sufficient staff and resources to maintain a team whose goals are to facilitate the recovery of the child victim and further the prosecution of offenders on a case-by case basis.
- C. Each party agrees that initial interviews of children will be conducted by the agencies' investigating team whenever possible. Interviews involving the Madera Police Department, Chowchilla Police Department, or the Madera County Sheriff's Office will involve a detective whenever available. When said interviews are conducted at the Child Advocacy Center, they may be observed by the Deputy District Attorney, Department of Social Services, Child Advocacy Center personnel, and/or other professionals deemed appropriate by the members of the CFIT.
- D. Each party agrees to coordinate and improve procedures for the timely, thorough, and professional gathering of physical evidence from child sexual abuse victims by trained physicians or nurse examiners in environments that will not add trauma to the child victim.

1225 Gill Avenue • Madera, CA 93637 • www.maderacap.org

Administration / Community Services (559) 673-9173 • Fax (559) 673-3223

Child Care Alternative Payment and Resource & Referral Program (559) 661-0779 • Fax (559) 661-0764

Head Start Child Development Services (559) 673-0012 • Fax (559) 661-8459

Fresno Migrant Head Start • 4610 W. Jacquelyn Ave • Fresno, CA 93722 • (559) 277-8641 • Fax (559) 277-2640

Victim Services Center • 812 W. Yosemite Avenue, Suite 101 • Madera, CA 93637 • (559) 661-1000 / (800) 355-8989 • Fax (559) 661-8389

- E.** The parties recognize the fact that each of them has a different role and specific responsibilities for the interviewing, investigation, treatment, prosecution, and support services in the handling of these cases. It is further recognized that a team approach is more conducive to the resolution of the problems presented by these cases than an individual agency approach.
- F.** The parties agree to meet once a month or at such intervals as may be agreed upon to attend Case Review Team Meetings for the purpose of reviewing specific cases, sharing relevant information, and recommending specific referrals. Involved agencies will also be expected to participate in an annual review of the protocol itself, examining its efficiency.
- G.** CFIT members are obligated to hold confidential information in the strictest confidence and not to disclose the information to any person or in any manner that is inconsistent with applicable policies and procedures.
- H.** CFIT protocol is to improve the investigation, documentation and prosecution of cases of child sexual abuse and exploitation, by establishing standards for the person who will conduct forensic interviews of the child victim and by establishing ongoing plans for the training of local professionals in methods that reduces trauma to the child victims.
- I.** All parties, in accordance with their individual agency's policies, agree to participate in ongoing training in the field of child abuse. Each CFIT member shall receive a minimum of eight (8) continuing education hours related to their discipline. Verification of continuing education will be submitted to the CAPMC – Child Advocacy Center within forty-five (45) days of training taking place. A certificate stating the name of the training and the number of hours or training agenda will be considered appropriate verification.
- J.** Signed parties agree upon standards, annual reviews, and to commit to annual training for staff involved in the investigation of child sexual abuse.
- K.** The signing parties shall review this Agreement at least once a year.
- L.** This Agreement may be amended from time to time as the parties agree by approval of (2/3) vote of the Steering Committee members. Each amendment will take into consideration the policies, standards, codes of conduct, and laws governing each party involved with this agreement

IV. Administration

- A.** The overall administration responsibility will be with Community Action Partnership of Madera County, Inc. – Child Advocacy Center. Community Action Partnership of Madera County, Inc. will be responsible for ensuring the implementation of the CFIT protocol.

- B. Community Action Partnership of Madera County, Inc. – Child Advocacy Center will maintain a list of qualified Forensic Interviewers.
- C. Based on funding, a Forensic Interviewer may be a contract employee with Community Action Partnership of Madera County, Inc. and compensation for their time and role will be defined in their contract. Law enforcement agencies may appoint a staff person to conduct Forensic Interviews. Compensation will be paid by the appropriate agency.
- D. The agencies that participate in the investigation of child sexual abuse comprise the members of the Child Forensic Interview Team of Madera County who will function under their own departmental policies and regulations.

V. Application of the CFIT Protocol

The CFIT of Madera County will serve all children of Madera County, under the chronological age of 18, who are suspected victims of child sexual abuse, no matter what the circumstances are (in-home, out-of-home, or stranger assaults).

II. Forensic Medical Examination Costs

In regard to medical examinations, the purpose of which is the collection of evidence (such as collection of specimens for a rape kit or forensic medical examination), the law enforcement agency in the jurisdiction in which the alleged offense was committed that requests the examination, incurs the cost of the forensic medical examination only. These costs are not billed to the victim or the victim's family as provided by Penal Code Section 13823.95.

The CFIT recommendation to an investigating officer that evidence gathering forensic medical examination occur does not constitute a directive to that officer or agency, nor does such a recommendation constitute an agreement by the CFIT (or any member thereof) to incur the cost of an evidence-seeking medical examination. If there is a determination by the District Attorney's Office that a medical examination is needed after the criminal charges are filed by Attorney, then the District Attorney's Office will request and pay for the examination. Valley Children's Hospital and/or the Community Regional Medical Center will not perform a forensic medical examination without authorization from law enforcement. This memorandum of understanding discourages duplication of forensic exams and forensic interviews. Each agency agrees to designate a procedure or process within their own agency for authorization and payment of the sexual abuse medical examinations conducted.


III. Approval and Adoption

WE RECOGNIZE AND SUPPORT the purpose of the Child Forensic Interview Team of Madera County to promote better investigation and prosecution of child sexual abuse and to lessen the trauma experienced by the victims of these acts.

WE APPROVE AND ADOPT the terms of the protocol, which we recognize as a living document subject to periodic review and modification by the members, and agree to comply with the terms of the protocol

WE AGREE to participate and take an active role in the Child Forensic Interview Team of Madera County.

This Memorandum of Understanding will be effective March 1st 2025, and remain effective until a member of the Steering Committee requests a change to the document.



Sally Moreno, Madera County District Attorney

3/24/25

Date



Tyson Pogue, Madera County Sheriff

3/24/2025

Date



Deborah Martinez, Madera County Department
of Social Services/ Public Guardian Director

3/24/2025

Date



Christine Doss, Madera County Behavioral Health
Services Director

3/26/25

Date



Gino Chiaramonte, City of Madera Chief of Police

3/24/2025

Date



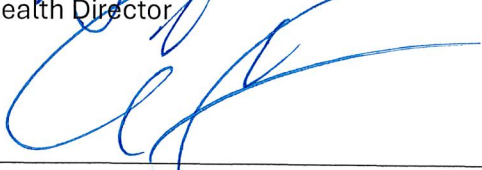
Jeff Palmer, City of Chowchilla Chief of Police

3/26/2025

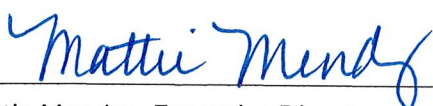
Date


Sara Bosse, Madera County Department of Public
Health Director

3/24/2025
Date


Chris Childers, Madera County Probation Department

3/24/2025
Date


Mattie Mendez, Executive Director
Community Action Partnership of Madera County, Inc.

3/24/25
Date

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
CSBG 01/01/2025 - 12/31/2025 - ABOUT 50% AUTHORIZED 218	318,202.00	36,019.04	25.00%	11.32%	Provide social service programs and administrative expenses
CSBG DISCRETIONARY NO CONTRACT YET 217	0.00	0.00	#DIV/0!	#DIV/0!	Provide social service programs and administrative expenses
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/24 - 05/31/25 311/380	4,499,507.00	3,610,117.36	83.33%	80.23%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/1/24 - 05/31/25 310	46,025.00	43,875.77	83.33%	95.33%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/1/24 - 05/31/25 312	823,578.00	712,553.57	83.33%	86.52%	Provide early HS services to 50 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/1/24 - 05/31/25 309	13,373.00	13,853.74	83.33%	103.59%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/24 - 06/30/25 319	1,091,317.00	939,484.52	75.00%	86.09%	Provide child care services to HS preschool children and families
CHILD & ADULT CARE FOOD PROGRAM 10/01/24 - 09/30/25 390	602,510.00	241,449.53	50.00%	40.07%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/25 - 02/28/26 - 50% CONTRACT 321/362	3,151,611.00	181,640.67	8.33%	5.76%	Provide HS services to 479 migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/24 - 02/28/25 - 50% CONTRACT 320	15,089.00	4,240.23	108.33%	28.10%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/24 - 06/30/25 322/324	992,716.00	732,285.89	75.00%	73.77%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE SPECIALIZED SERVICES 07/01/24 - 06/30/25 325	169,936.00	119,623.05	75.00%	70.39%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers
REGIONAL MADERA COE QUALITY COUNTS 06/01/2024 - 05/31/2025 356	150,862.00	0.00	83.33%	0.00%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
FRESNO MIGRANT HEAD START 09/01/24 - 08/31/25 331	5,789,431.00	3,300,548.43	58.33%	57.01%	Provide HS services to to 469 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/24 - 08/31/25 330	82,690.00	45,179.36	58.33%	54.64%	Provide training for staff and parents
FRESNO MIGRANT FRESNO COE QUALITY COUNTS 09/01/2024 - 08/31/2025 351	425,745.25	0.00	58.33%	0.00%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality
DSS STRENGTHENING FAMILIES 07/01/2024 - 06/30/2025 371	277,136.00	205,528.21	75.00%	74.16%	Provides training and education to parentx to strengthen family relationships

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
RESOURCE & REFERRAL:					
CCDF-HEALTH & SAFETY 07/01/24 - 06/30/25 411	7,997.00	5,046.22	75.00%	63.10%	Training and supplies for child care providers
R & R GENERAL 07/01/24 - 06/30/25 401	294,215.00	211,148.52	75.00%	71.77%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM 07/01/24 - 06/30/25 407	307,121.00	192,178.86	75.00%	62.57%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/24 - 06/30/25 424	55,064.00	36,196.82	75.00%	65.74%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/23 - 06/30/25 429	8,144,824.00	3,353,833.45	87.50%	41.18%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 07/01/24 - 06/30/25 427	1,785,876.00	919,225.31	75.00%	51.47%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/24 - 06/30/25 428	1,245,481.00	767,098.56	75.00%	61.59%	Provide subsidized child care for eligible families

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
VICTIM SERVICES:					
RSVP/CALOES (10/01/24 - 09/30/25) 500	340,538.00	162,706.54	50.00%	47.78%	Assist victims of sexual assault
VICTIM WITNESS/CALOES (10/01/24 - 09/30/25) 501	442,782.00	181,393.84	50.00%	40.97%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE (10/01/24 - 09/30/25) 533	537,587.00	223,773.98	50.00%	41.63%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE (07/01/24 - 06/30/25) 502	22,000.00	292.32	75.00%	1.33%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION (07/01/24 - 06/30/25) 504	4,000.00	0.00	75.00%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND (07/01/24 - 06/30/25) DONATIONS ONLY 507/525	2,000.00	0.00	75.00%	0.00%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND (07/01/24 - 06/30/25) DONATIONS ONLY 510	2,500.00	1,026.51	75.00%	41.06%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH (01/01/25 - 12/31/25) 508	196,906.00	60,179.37	25.00%	30.56%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING (01/01/25 - 12/31/25) 531	135,000.00	29,463.44	25.00%	21.82%	Provide long-term shelter services for domestic violence and human trafficking victims
YOUTH AND SPECIALIZED SERVICES:					
CHILD ADVOCACY CENTER (07/01/24 - 06/30/25) 516	1,000.00	0.00	75.00%	0.00%	Provide child sexual assault interviews
CHILD ADVOCACY CENTER (KC) PROGRAM CALOES (04/01/2024 - 03/31/2025) 535	200,000.00	192,342.45	100.00%	96.17%	Provide funding to operate child advocacy center and provide child sexual assault interviews

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
=====					
COMMUNITY SERVICES - EMERGENCY & OTHER SERVICES:					

FEMA NO CONTRACT YET 205 OR 235	0.00	0.00	#DIV/0!	#DIV/0!	Administration of the FEMA program

E.C.I.P./LIHEAP (11/01/23 - 06/30/25) 207	885,225.00	820,784.68	85.00%	92.72%	Assistance for low income clients for energy bills and weatherization services

E.C.I.P./LIHEAP (11/01/24 - 06/30/26) 208	729,173.00	369,320.56	25.00%	50.65%	Assistance for low income clients for energy bills and weatherization services

MADERA MENTAL HEALTH PROPERTY MGMT (07/01/24 - 06/30/25) 216	50,000.00	37,974.69	75.00%	75.95%	Provides property management services for the County of Madera Behavioral Health

EMERGENCY SUPPLEMENTAL LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (ESLIHEAP) (04/15/23 - 05/31/25) 282	149,644.00	148,587.46	92.00%	99.29%	Assistance for low income clients for energy bills and weatherization services

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2025

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - HOMELESS PROGRAMS:					
VALLARTA/THE GONZALEZ FAMILY DONATION (07/01/24 - 06/30/25) 221	465.34	0.00	75.00%	0.00%	Provides funding for homeless support and emergency services
SHUNAMMITE PLACE (11/01/24 - 10/31/25) 224	848,597.00	291,141.39	41.67%	34.31%	Provides permanent supportive housing for homeless people with disabilities
ONE-TIME FUNDING HOMELESSNESS (07/01/23 - 06/30/25) 226	24,418.00	8,837.38	87.50%	36.19%	Provides funding for homeless support and emergency services
CITY OF MADERA - CDBG (07/01/24 - 06/30/25) 231	20,000.00	20,000.00	75.00%	100.00%	Provides funding for Fresno-Madera Continuum of Care and homeless support
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP) BEHAVIORAL HEALTH (06/01/20 - 6/30/25) 246	411,434.26	411,434.26	95.08%	100.00%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP IV) BEHAVIORAL HEALTH (01/01/24 - 6/30/27) 246	346,709.12	68,273.38	35.71%	19.69%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-III) BEHAVIORAL HEALTH (07/01/23 - 06/30/26) 278	421,308.69	418,998.79	58.33%	99.45%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOUSING & HOMELESSNESS INCENTIVE PROGRAM (HHIP) (04/01/23 - 06/30/25) 281	250,000.00	222,892.91	88.89%	89.16%	Improves health outcomes and access to whole person care services by addressing housing insecurity and instability
HUD COORDINATED ENTRY SUPPORTIVE SERVICES HELP CENTER (11/01/24 - 10/31/25) 284	539,797.00	149,983.08	41.67%	27.79%	Provides coordinated entry supportive housing for homeless people within the FMCoC area

Community Action Partnership of Madera County, Inc.
Consolidated Statement of Financial Position by Object
February 28, 2025

F-4A

	<u>This Year</u>
Assets	
1113- CASH IN WESTAMERICA PAYROLL CK	1,511.17
1116- CASH IN WESTAMERICA HEAD START MONEY MARKET	2,516.76
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	638,861.40
1122- SAVINGS - WESTAMERICA	7,234,801.08
1130- PETTY CASH	710.00
1199- CASH CLEARING	(1,282.56)
1310- GRANTS RECEIVABLE	3,188,540.44
1320- ACCOUNTS RECEIVABLE	1,724.00
1323- A/R IGNITE MY CITY CHURCH	918.37
1326- EMPLOYEE RECEIVABLES	0.00
1328- EMPLOYEE & TRAVEL ADVANCES	884.00
1329- ADVANCE CLEARING	6,369.27
1410- PREPAID EXPENSES	129,823.74
1420- SECURITY DEPOSITS	45,066.04
1421- WORKERS' COMP DEPOSIT	58,943.00
1450- INVENTORY	28,904.00
1512- EQUIPMENT	1,742,135.69
1513- VEHICLES	1,427,955.57
1514- BUILDINGS	4,021,500.45
1515- LAND IMPROVEMENTS	190,835.13
1516- BUILDING IMPROVEMENTS	427,857.12
1519- LAND	59,005.00
1522- ACC DEPR - EQUIPMENT	(1,079,481.74)
1523- ACC DEPR - VEHICLES	(934,489.01)
1524- ACC DEPR - BUILDINGS	(3,570,319.36)
1525- ACC DEPR - LAND IMPROVE.	(182,114.05)
1526- ACC DEPR - BUILDING IMPROVE.	(219,640.21)
1590- ROU ASSETS - OPERATING LEASES	15,880,941.00
Total Assets	<u><u>29,102,476.30</u></u>
Liabilities and Net Assets	
2101- ACCOUNTS PAYABLE	1,370,597.05
2111- ACCOUNTS PAYABLE - MANUAL	(8,635.98)
2112- ACCOUNTS PAY-FUNDING SOURCE	103,822.84
2115- A/P OTHERS	6,342.14
2121- ACCRUED PAYROLL	489,851.07
2122- ACCRUED VACATION	1,131,039.09
2123- ACCRUED PAYROLL - MANUAL	(23,985.93)

2211- FICA PAYABLE	108,045.44
2212- FICA-MED PAYABLE	25,268.78
2213- FIT PAYABLE	67,232.00
2215- SIT PAYABLE	34,476.30
2216- SDI PAYABLE	10,456.51
2217- SUI PAYABLE	13,114.55
2220- WORKER'S COMP PAYABLE	18,741.78
2231- RETIREMENT PAYABLE-ER CONTRIB	773,526.43
2232- W/H RETIREMENT	(10.00)
2233- W/H RETIREMENT-ER403B BENEFIT	625.00
2244- KAISER MID20	0.00
2245- KAISER HIGH15	(4,968.78)
2248- KAISER LOW30	2,951.52
2249- KAISER DHMO40	0.00
2252- SELF INSURANCE - LIFE & ADD	(244.95)
2253- VISION INSURANCE PAYABLE	(424.55)
2254- SELF INSURANCE - DENTAL	60,153.53
2255- UNION DUES & FEE PAYMENTS	(16.28)
2258- TELEMEDICINE	4.25
2260- MADERA RHS PARENT GROUPS	552.34
2262- FRESNO MHS PARENT GROUPS	2,130.16
2264- MCAC EMP FUND-UNIFICATION	64.15
2265- FRESNO - EDS - FUNDS	1,854.17
2266- R & R PROGRAM	3,485.67
2410- DEFERRED GRANT REVENUE	5,622,146.27
2415- RESERVE ACCOUNT	66,545.00
2420- OTHER DEFERRED REVENUE	430,007.38
2600- INVESTMENT IN FIXED ASSETS	0.00
2610- REDUCT IN INVEST IN FIXED ASST	0.00
2690- OPERATING LEASE LIABILITY	15,880,941.00
Total Liabilities	26,185,687.95
3000- NET ASSETS W/O DONOR RESTRICTIONS	658,101.76
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,780,656.82
Change in Net Assets	(81,970.23)
Total Net Assets	2,916,788.35
Total Liabilities and Net Assets	29,102,476.30

Community Action Partnership of Madera County, Inc.
Consolidated Revenue and Expense
February 28, 2025

F-4B

	<u>Year-To-Date</u> <u>Actual</u>
<u>Revenues</u>	
4110- GRANT INCOME-FEDERAL	19,633,377.25
4120- GRANT INCOME-STATE	5,752,713.92
4130- GRANT INCOME-AREA	549,220.17
4210- DONATIONS	20,605.10
4220- IN KIND CONTRIBUTIONS	2,352,062.24
4315- CHILD CRE REVENUE-STATE	3,562.15
4320- INTEREST INCOME	801.20
4350- RENTAL INCOME	40,478.71
4370- MERCHANDISE SALES	424.00
4390- MISCELLANEOUS INCOME	1,691.65
4900- INDIRECT COST REIMBURSEMENT	2,069,555.76
Total Revenues	<u>30,424,492.15</u>
<u>Expenses</u>	
5010- SALARIES & WAGES	11,033,515.08
5012- DIRECTOR'S SALARY	129,520.53
5020- ACCRUED VACATION PAY	672,992.71
5112- HEALTH INSURANCE	1,086,499.56
5114- WORKER'S COMPENSATION	299,819.86
5116- PENSION	593,988.79
5122- FICA	893,549.47
5124- SUI	129,579.14
5125- DIRECTOR'S FRINGE	63,734.63
5130- ACCRUED VACATION FICA	42,116.19
6110- OFFICE SUPPLIES	65,694.23
6112- DATA PROCESSING SUPPLIES	451,372.37
6121- FOOD	348,234.29
6122- KITCHEN SUPPLIES	42,186.01
6130- PROGRAM SUPPLIES	485,872.27
6132- MEDICAL & DENTAL SUPPLIES	38,673.97
6134- INSTRUCTIONAL SUPPLIES	28,773.46
6140- CUSTODIAL SUPPLIES & MAINTENANCE TOOLS	94,000.11
6142- LINEN/LAUNDRY	118.50
6143- FURNISHINGS	78,311.63
6150- UNIFORM RENTAL/PURCHASE	429.89
6160- RESALE ITEMS	215.46
6170- POSTAGE & SHIPPING	19,135.61
6180- EQUIPMENT RENTAL	138,777.65
6181- EQUIPMENT MAINTENANCE	40,729.06

6221- EQUIPMENT OVER > \$5000	343,784.03
6310- PRINTING & PUBLICATIONS	16,833.87
6312- ADVERTISING & PROMOTION	13,030.20
6320- TELEPHONE	215,866.61
6410- RENT	1,101,643.60
6420- UTILITIES/ DISPOSAL	391,787.26
6432- BUILDING & GROUNDS REPAIRS/ MAINTENANCE	335,505.35
6433- GROUNDS MAINTENANCE	166,440.32
6436- PEST CONTROL	19,734.61
6437- BURGLAR & FIRE ALARM	26,921.30
6440- PROPERTY INSURANCE	87,440.12
6510- AUDIT	63,227.50
6520- CONSULTANTS	78,653.80
6522- CONSULTANT EXPENSES	6,825.75
6524- CONTRACTS	435,221.54
6530- LEGAL	59,819.70
6540- CUSTODIAL SERVICES	103,278.00
6555- MEDICAL SCREENING/DEAT/STAFF	8,310.00
6610- GAS & OIL	34,875.94
6620- VEHICLE INSURANCE	91,315.30
6640- VEHICLE REPAIR & MAINTENANCE	46,824.65
6712- STAFF TRAVEL-LOCAL	19,698.61
6714- STAFF TRAVEL-OUT OF AREA	74,784.20
6722- PER DIEM - STAFF	3,157.00
6730- VOLUNTEER TRAVEL	2,519.36
6742- TRAINING - STAFF	71,926.25
6744- TRAINING - VOLUNTEER	3,180.00
6745- TRAINING - PARTICIPANT/CLIENTS	2,145.00
6750- FIELD TRIPS	56.02
6810- BANK CHARGES	461.37
6832- LIABILITY INSURANCE	40,234.67
6834- STUDENT ACTIVITY INSURANCE	4,888.53
6840- PROPERTY TAXES	13,608.01
6850- FEES & LICENSES	81,064.75
6851- CPR FEES	3,888.00
6852- FINGERPRINT	3,629.75
6875- EMPLOYEE HEALTH & WELFARE	38,887.77
6880- VOLUNTEER RECOGNITION	993.37
7110- PARENT ACTIVITIES	511.36
7111- PARENT MILEAGE	1,629.96
7112- PARENT INVOLVEMENT	3,760.55
7114- PC ALLOWANCE	4,335.00
7116- POLICY COUNCIL FOOD ALLOWANCE	1,873.63
7210- TRANSPORTATION VOUCHERS	1,796.84
7224- CLIENT RENT	80,948.57
7226- CLIENT LODGING/SHELTER	63,587.04
7230- CLIENT FOOD	5,238.55

7240- DIRECT BENEFITS	5,122,662.98
7245- DIRECT BENEFITS - STATE	3,562.15
7250- FURNACE REPAIRS/REPLACEMENT	4,635.17
8110- IN KIND SALARIES	2,024,844.50
8120- IN KIND RENT	313,861.49
8130- IN KIND - OTHER	13,356.25
9010- INDIRECT COST ALLOCATION	2,069,555.76
Total Expenses	<u>30,506,462.38</u>
Excess Revenue Over (Under) Expenditures	<u><u>(81,970.23)</u></u>

Madera Regional Head Start
Budget to Actual
January 31, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD			
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered
Revenues									
4110- GRANT INCOME-FEDERAL	\$ 4,499,507	475,451.33	2,871,439.85	2,395,988.52	163,877.27	2,707,562.58	72%	346,074.67	3,217,514.52
4210- DONATIONS		-					0%		-
4220- IN KIND CONTRIBUTIONS	\$ 1,136,383	-	410,529.01	410,529.01	(273,975.99)	684,505.00	36%	-	410,529.01
4330- SALE OF ASSETS		-					0%	-	-
4350- RENTAL INCOME		-					0%	-	-
4390- MISC INCOME		-					0%	-	-
Total Revenues	\$ 5,635,890	475,451.33	3,281,968.86	2,806,517.53	(110,098.72)	3,392,067.58	58%	346,074.67	3,628,043.53
5010 SALARIES & WAGES	\$ 1,993,828	175,393.07	1,389,054.09	1,213,661.02	218,644.19	1,170,409.90	70%	-	1,389,054.09
5019- SALARIES & WAGES C19	\$ -	-			-		0%		-
5020 ACCRUED VACATION PAY	\$ 154,380	15,486.95	98,042.64	82,555.69	10,063.82	87,978.82	64%	-	98,042.64
5112 HEALTH INSURANCE	\$ 333,462	32,166.65	157,146.02	124,979.37	(48,455.26)	205,601.28	47%	-	157,146.02
5114 WORKER'S COMPENSATION	\$ 66,592	7,154.09	40,928.16	33,774.07	1,917.98	39,010.18	61%	-	40,928.16
5115- Worker's Compensation C19	\$ -	-			-		0%		-
5116 PENSION	\$ 111,290	13,781.81	70,850.54	57,068.73	5,557.38	65,293.16	64%	-	70,850.54
5117- Pension C19	\$ -	-			-		0%		-
5121- FICA C19	\$ -	-			-		0%		-
5122 FICA	\$ 159,095	19,165.59	112,652.53	93,486.94	19,261.20	93,391.33	71%	-	112,652.53
5123- SUI C19	\$ -	-			-		0%		-
5124 SUI	\$ 34,782	15,734.39	17,611.56	1,877.17	(2,804.34)	20,415.90	51%	-	17,611.56
5130 ACCRUED VACATION FRINGE	\$ 12,319	1,178.96	7,476.34	6,297.38	455.88	7,020.46	61%	-	7,476.34
6110 OFFICE SUPPLIES	\$ 18,900	980.39	8,529.31	7,548.92	(3,090.69)	11,620.00	53%	1,541.77	10,071.08
6112 DATA PROCESSING	\$ 61,800	16,613.81	57,933.26	41,319.45	19,265.26	38,668.00	125%	19,184.73	77,117.99
6121 FOOD	\$ 5,000	134.70	514.64	379.94	(1,985.36)	2,500.00	10%	-	514.64
6122 KITCHEN SUPPLIES	\$ 5,000	-	81.38	81.38	(2,418.62)	2,500.00	2%	-	81.38
6130 PROGRAM SUPPLIES	\$ 74,000	(4,278.95)	69,963.05	74,242.00	23,963.05	46,000.00	164%	51,708.63	121,671.68
6132 MEDICAL & DENTAL SUPPLIES	\$ 500	59.94	7,306.77	7,246.83	6,806.77	500.00	1461%	-	7,306.77
6134 INSTRUCTIONAL SUPPLIES	\$ 19,500	-	5,124.89	5,124.89	(6,935.11)	12,060.00	38%	2,275.26	7,400.15
6140 CUSTODIAL SUPPLIES	\$ 24,000	10.47	11,629.96	11,619.49	(2,930.04)	14,560.00	50%	300.00	11,929.96
6142 LINEN/LAUNDRY	\$ 140	50.00	100.00	50.00	30.00	70.00	71%	-	100.00
6150 UNIFORM RENTAL/PURCHASE	\$ 450	-	150.00	150.00	(300.00)	450.00	33%	-	150.00
6170 POSTAGE & SHIPPING	\$ 600	-	345.51	345.51	(54.49)	400.00	58%	-	345.51
6180 EQUIPMENT RENTAL	\$ 25,956	2,820.69	19,093.16	16,272.47	1,789.16	17,304.00	74%	-	19,093.16
6181 EQUIPMENT MAINTENANCE	\$ 20,580	-	7,319.32	7,319.32	(6,400.68)	13,720.00	47%	2,336.00	9,655.32
6221 EQUIPMENT OVER >\$5000	\$ 185,000	-	-	-	(92,500.00)	92,500.00	95%	176,381.79	176,381.79
6231- BUILDING RENOVATION	\$ -	-			-		0%		-
6310 PRINTING & PUBLICATIONS	\$ 15,000	-	6,969.29	6,969.29	(3,030.71)	10,000.00	46%	-	6,969.29
6312 ADVERTISING & PROMOTION	\$ 200	-	400.00	400.00	200.00	200.00	200%	-	400.00
6320 TELEPHONE	\$ 165,828	16,893.46	84,398.02	67,504.56	(26,153.90)	110,551.92	51%	-	84,398.02
6410 RENT	\$ 204,058	20,372.21	157,715.88	137,343.67	21,676.88	136,039.00	77%	-	157,715.88
6420 UTILITIES/ DISPOSAL	\$ 107,436	4,396.71	72,722.92	68,326.21	1,098.92	71,624.00	68%	-	72,722.92
6432 BUILDING REPAIRS/ MAINTEN	\$ 38,880	82,405.55	111,705.87	29,300.32	92,265.87	19,440.00	376%	34,312.50	146,018.37
6433 GROUNDS MAINTENANCE	\$ 31,212	7,950.00	26,740.12	18,790.12	5,932.12	20,808.00	86%	-	26,740.12
6435 BUILDING IMPROVEMENTS	\$ -	-			-		0%		-

Madera Regional Head Start

**Budget to Actual
January 31, 2025**

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD			
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered
6436 PEST CONTROL	\$ 7,188	704.72	5,735.79	5,031.07	943.79	4,792.00	80%	-	5,735.79
6437 BURGLAR & FIRE ALARM	\$ 3,915	104.23	2,428.89	2,324.66	(658.11)	3,087.00	62%	-	2,428.89
6440 PROPERTY INSURANCE	\$ 32,915	-	4,771.36	4,771.36	(17,204.64)	21,976.00	14%	-	4,771.36
6520 CONSULTANTS	\$ -	-	1,976.78	1,976.78	1,976.78	-	0%	29,168.00	31,144.78
6522 CONSULTANT EXPENSES	\$ -	-	-	-	-	-	0%	-	-
6524 CONTRACTS	\$ 49,000	-	-	-	(29,400.00)	29,400.00	0%	-	-
6530 LEGAL	\$ 5,000	-	4,403.40	4,403.40	403.40	4,000.00	88%	-	4,403.40
6540 CUSTODIAL SERVICES	\$ 10,836	-	6,404.51	6,404.51	(819.49)	7,224.00	59%	-	6,404.51
6555 MEDICAL SCREENING/DEAT/ST	\$ 2,400	-	1,335.00	1,335.00	(265.00)	1,600.00	56%	-	1,335.00
6562 MEDICAL EXAM	\$ -	-	-	-	-	-	0%	-	-
6564 MEDICAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-
6566 DENTAL EXAM	\$ -	-	-	-	-	-	0%	-	-
6568 DENTAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-
6610 GAS & OIL	\$ 12,000	-	6,960.29	6,960.29	(1,039.71)	8,000.00	58%	-	6,960.29
6620 VEHICLE INSURANCE	\$ 27,000	-	7,129.35	7,129.35	(10,870.65)	18,000.00	26%	-	7,129.35
6640 VEHICLE REPAIR & MAINTENA	\$ 9,000	1,026.80	9,194.87	8,168.07	3,794.87	5,400.00	102%	-	9,194.87
6712 STAFF TRAVEL-LOCAL	\$ 6,500	321.43	2,651.97	2,330.54	(1,318.03)	3,970.00	41%	-	2,651.97
6714 STAFF TRAVEL-OUT OF AREA	\$ 16,580	-	265.78	265.78	(8,024.22)	8,290.00	2%	-	265.78
6722 PER DIEM - STAFF	\$ -	-	-	-	-	-	0%	-	-
6724 PER DIEM - PARENT	\$ -	-	-	-	-	-	0%	-	-
6730 VOLUNTEER TRAVEL	\$ -	-	-	-	-	-	0%	-	-
6742 TRAINING - STAFF	\$ 12,000	35.00	3,229.25	3,194.25	(4,770.75)	8,000.00	27%	-	3,229.25
6744 TRAINING VOLUNTEERS	\$ 5,000	-	-	-	(3,000.00)	3,000.00	0%	-	-
6746 TRAINING PARENTS	\$ -	-	-	-	-	-	0%	-	-
6748 EDUCATION REIMBURSEMENT	\$ 10,500	-	-	-	(5,250.00)	5,250.00	0%	-	-
6750 FIELD TRIPS	\$ -	-	-	-	-	-	0%	-	-
6810 BANK CHARGES	\$ -	-	-	-	-	-	0%	-	-
6820 INTEREST CHARGES	\$ -	-	-	-	-	-	0%	-	-
6832 LIABILITY INSURANCE	\$ 336	30.54	241.84	211.30	17.84	224.00	72%	-	241.84
6834 STUDENT ACTIVITY INSURANC	\$ 2,084	-	711.63	711.63	(524.37)	1,236.00	34%	-	711.63
6840 PROPERTY TAXES	\$ 293	-	141.85	141.85	(151.15)	293.00	48%	-	141.85
6850 FEES & LICENSES	\$ 31,000	-	19,932.05	19,932.05	(867.95)	20,800.00	64%	-	19,932.05
6851 CPR FEES	\$ -	-	-	-	-	-	0%	-	-
6852 FINGER PRINTING	\$ 3,200	320.69	619.94	299.25	(1,780.06)	2,400.00	19%	-	619.94
6860 DEPRECIATION EXPENSE	\$ -	4,068.26	4,068.26	-	(15,931.74)	20,000.00	0%	-	4,068.26
6870 EMPLOYEE RECOGNITION	\$ -	-	-	-	-	-	0%	-	-
6875- EMPLOYEE HEALTH & WELFARE COSTS	\$ 20,000	(3,860.63)	-	3,860.63	-	-	0%	-	-
6880 VOLUNTEER RECOGNITION	\$ -	-	-	-	-	-	0%	-	-
6892 CASH SHORT / OVER	\$ -	-	-	-	-	-	0%	-	-
7110 PARENT ACTIVITIES	\$ -	-	-	-	-	-	0%	-	-
7111 PARENT MILEAGE	\$ 500	8.40	338.03	329.63	38.03	300.00	68%	-	338.03
7112 PARENT INVOLVEMENT	\$ 1,400	37.85	476.99	439.14	(363.01)	840.00	34%	-	476.99
7114 PPC ALLOWANCE	\$ 1,200	90.00	1,350.00	1,260.00	627.00	723.00	113%	-	1,350.00
7115 PPC FOOD ALLOWANCE	\$ -	-	-	-	-	-	0%	-	-
7116 POLICY COUN. FOOD ALLOWAN	\$ -	-	624.52	624.52	624.52	-	0%	-	624.52
8110 IN KIND SALARIES	\$ 136,819	-	272,598.16	272,598.16	190,184.16	82,414.00	199%	-	272,598.16
8120 IN KIND RENT	\$ 318,251	-	137,735.85	137,735.85	(53,962.15)	191,698.00	43%	-	137,735.85
8130 IN KIND - STATE	\$ 681,313	-	195.00	195.00	(410,198.00)	410,393.00	0%	-	195.00
9010 INDIRECT COST ALLOCATION	\$ 359,872	39,657.26	239,505.98	199,848.72	21,384.35	218,121.63	75%	28,865.99	268,371.97
Total Expenses	\$ 5,635,890	471,015.04	3,281,968.86	2,806,517.53	(114,535.01)	3,392,067.58	64%	346,074.67	3,623,607.24

Madera Regional Head Start
Budget to Actual
January 31, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD				
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered	
Excess Revenue Over (Under) Expenditures	\$ -	4,436.29	-	-	4,436.29	-		-	4,436.29	
		427,289.52	2,627,865.61	2,196,139.80						
		38,883.35	239,135.77	199,848.72		9.10%				

ADMINISTRATIVE EXPENSES
PERCENT ADMINISTRATIVE
LIMIT IS 15%

YTD Contract %

Account

Description	Balance
Revenues	
4110- GRANT INCOME-FEDERAL	1,281,992.48
4210- DONATIONS	-
4220- IN KIND CONTRIBUTIONS	725,853.99
4330- SALE OF ASSETS	-
4350- RENTAL INCOME	-
4390- MISC INCOME	-
Total Revenues	<u>2,007,846.47</u>
5010 SALARIES & WAGES	604,773.91
5019- SALARIES & WAGES C19	-
5020 ACCRUED VACATION PAY	56,337.36
5112 HEALTH INSURANCE	176,315.98
5114 WORKER'S COMPENSATION	25,663.84
5115- Worker's Compensation C19	-
5116 PENSION	40,439.46
5117- Pension C19	-
5121- FICA C19	-
5122 FICA	46,442.47
5123- SUI C19	-
5124 SUI	17,170.44
5130 ACCRUED VACATION FRINGE	4,842.66
6110 OFFICE SUPPLIES	8,828.92
6112 DATA PROCESSING	(15,317.99)
6121 FOOD	4,485.36
6122 KITCHEN SUPPLIES	4,918.62
6130 PROGRAM SUPPLIES	(47,671.68)
6132 MEDICAL & DENTAL SUPPLIES	(6,806.77)
6134 INSTRUCTIONAL SUPPLIES	12,099.85
6140 CUSTODIAL SUPPLIES	12,070.04
6142 LINEN/LAUNDRY	40.00
6150 UNIFORM RENTAL/PURCHASE	300.00
6170 POSTAGE & SHIPPING	254.49
6180 EQUIPMENT RENTAL	6,862.84
6181 EQUIPMENT MAINTENANCE	10,924.68
6221 EQUIPMENT OVER >\$5000	8,618.21
6231- BUILDING RENOVATION	-
6310 PRINTING & PUBLICATIONS	8,030.71
6312 ADVERTISING & PROMOTION	(200.00)
6320 TELEPHONE	81,429.98
6410 RENT	46,342.12
6420 UTILITIES/ DISPOSAL	34,713.08
6432 BUILDING REPAIRS/ MAINTEN	(107,138.37)
6433 GROUNDS MAINTENANCE	4,471.88
6435 BUILDING IMPROVEMENTS	-

Account

Description	Balance
6436 PEST CONTROL	1,452.21
6437 BURGLAR & FIRE ALARM	1,486.11
6440 PROPERTY INSURANCE	28,143.64
6520 CONSULTANTS	(31,144.78)
6522 CONSULTANT EXPENSES	-
6524 CONTRACTS	49,000.00
6530 LEGAL	596.60
6540 CUSTODIAL SERVICES	4,431.49
6555 MEDICAL SCREENING/DEAT/ST	1,065.00
6562 MEDICAL EXAM	-
6564 MEDICAL FOLLOW-UP	-
6566 DENTAL EXAM	-
6568 DENTAL FOLLOW-UP	-
6610 GAS & OIL	5,039.71
6620 VEHICLE INSURANCE	19,870.65
6640 VEHICLE REPAIR & MAINTENA	(194.87)
6712 STAFF TRAVEL-LOCAL	3,848.03
6714 STAFF TRAVEL-OUT OF AREA	16,314.22
6722 PER DIEM - STAFF	-
6724 PER DIEM - PARENT	-
6730 VOLUNTEER TRAVEL	-
6742 TRAINING - STAFF	8,770.75
6744 TRAINING VOLUNTEERS	5,000.00
6746 TRAINING PARENTS	-
6748 EDUCATION REIMBURSEMENT	10,500.00
6750 FIELD TRIPS	-
6810 BANK CHARGES	-
6820 INTEREST CHARGES	-
6832 LIABILITY INSURANCE	94.16
6834 STUDENT ACTIVITY INSURANC	1,372.37
6840 PROPERTY TAXES	151.15
6850 FEES & LICENSES	11,067.95
6851 CPR FEES	-
6852 FINGER PRINTING	2,580.06
6860 DEPRECIATION EXPENSE	(4,068.26)
6870 EMPLOYEE RECOGNITION	-
6875- EMPLOYEE HEALTH & WELFARE COSTS	20,000.00
6880 VOLUNTEER RECONGNITION	-
6892 CASH SHORT / OVER	-
7110 PARENT ACTIVITIES	-
7111 PARENT MILEAGE	161.97
7112 PARENT INVOLVEMENT	923.01
7114 PPC ALLOWANCE	(150.00)
7115 PPC FOOD ALLOWANCE	-
7116 POLICY COUN. FOOD ALLOWAN	(624.52)
8110 IN KIND SALARIES	(135,779.16)
8120 IN KIND RENT	180,515.15
8130 IN KIND - STATE	681,118.00
9010 INDIRECT COST ALLOCATION	91,500.03
Total Expenses	2,012,282.76

Account

Description	Balance
Excess Revenue Over (Under) Expenditures	(4,436.29)
	\$327,673.27
	9.89%
	71.41%

Fund
Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
427 0 ALT. PYMT. PROG. C2AP								
Revenues								
4110- GRANT INCOME-FEDERAL	289,485.00	16,521.47	74,284.52	0.00	(0.26)	0.00	74,284.52	215,200.48
4120- GRANT INCOME-STATE	1,496,391.00	80,663.64	836,454.76	0.00	(0.56)	0.00	836,454.76	659,936.24
Total Revenues	1,785,876.00	97,185.11	910,739.28	0.00	(0.51)	0.00	910,739.28	875,136.72
Expenses								
5010- SALARIES & WAGES	93,631.77	6,983.61	58,797.70	0.00	0.63	0.00	58,797.70	34,834.07
5020- ACCRUED VACATION PAY	4,500.00	357.05	3,023.72	0.00	0.67	0.00	3,023.72	1,476.28
Total Salaries	98,131.77	7,340.66	61,821.42	0.00	0.63	0.00	61,821.42	36,310.35
5112- HEALTH INSURANCE	6,812.00	372.30	4,307.22	0.00	0.63	0.00	4,307.22	2,504.78
5114- WORKER'S COMPENSATION	400.00	28.52	247.93	0.00	0.62	0.00	247.93	152.07
5116- PENSION	4,627.00	288.67	3,036.59	0.00	0.66	0.00	3,036.59	1,590.41
5122- FICA	7,392.00	544.27	4,731.80	0.00	0.64	0.00	4,731.80	2,660.20
5124- SUI	2,524.00	248.94	839.37	0.00	0.33	0.00	839.37	1,684.63
5130- ACCRUED VACATION FICA	200.00	17.72	103.45	0.00	0.52	0.00	103.45	96.55
Total Fringe Benefits	21,955.00	1,500.42	13,266.36	0.00	0.60	0.00	13,266.36	8,688.64
6110- OFFICE SUPPLIES	1,210.00	0.00	1,208.68	0.00	1.00	0.00	1,208.68	1.32
6112- DATA PROCESSING SUPPLIES	6,626.00	238.61	6,863.76	0.00	1.04	0.00	6,863.76	(237.76)
6130- PROGRAM SUPPLIES	73.00	0.00	72.26	0.00	0.99	0.00	72.26	0.74
6143- FURNISHINGS	698.00	0.00	713.57	0.00	1.02	0.00	713.57	(15.57)
6170- POSTAGE & SHIPPING	1,890.00	240.05	2,743.81	0.00	1.45	0.00	2,743.81	(853.81)
Total Supplies	10,497.00	478.66	11,602.08	0.00	1.11	0.00	11,602.08	(1,105.08)
6180- EQUIPMENT RENTAL	1,680.00	105.80	806.71	0.00	0.48	0.00	806.71	873.29
6181- EQUIPMENT MAINTENANCE	994.00	82.25	653.51	0.00	0.66	0.00	653.51	340.49
6312- ADVERTISING & PROMOTION	263.00	0.00	60.97	0.00	0.23	201.13	262.10	0.90
6320- TELEPHONE	630.00	119.54	441.97	0.00	0.70	0.00	441.97	188.03
6410- RENT	19,606.23	1,858.41	14,031.00	0.00	0.72	0.00	14,031.00	5,575.23
6420- UTILITIES/ DISPOSAL	4,617.00	368.85	2,784.31	0.00	0.60	0.00	2,784.31	1,832.69
6432- BUILDING REPAIRS/ MAINTENANCE	99.00	0.00	95.46	0.00	0.96	0.00	95.46	3.54
6437- BURGLAR & FIRE ALARM	15.00	0.00	13.78	0.00	0.92	0.00	13.78	1.22
6440- PROPERTY INSURANCE	567.00	91.13	558.10	0.00	0.98	0.00	558.10	8.90
6530- LEGAL	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260.00
6555- MEDICAL SCREENING/DEAT/STAFF	42.00	0.00	0.00	0.00	0.00	0.00	0.00	42.00
6610- GAS & OIL	21.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
6620- VEHICLE INSURANCE	116.00	27.84	207.08	0.00	1.79	0.00	207.08	(91.08)
6640- VEHICLE REPAIR & MAINTENANCE	379.00	0.00	315.99	0.00	0.83	0.00	315.99	63.01
6742- TRAINING - STAFF	736.00	0.00	735.40	0.00	1.00	0.00	735.40	0.60
6840- PROPERTY TAXES	10.00	0.00	9.46	0.00	0.95	0.00	9.46	0.54
6850- FEES & LICENSES	1,460.00	13.00	1,446.91	0.00	0.99	0.00	1,446.91	13.09
6875- EMPLOYEE HEALTH & WELFARE	289.00	1.63	126.22	0.00	0.44	1.42	127.64	161.36
Total Other & Services	32,784.23	2,668.45	22,286.87	0.00	0.68	202.55	22,489.42	10,294.81
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6714- STAFF TRAVEL-OUT OF AREA	201.00	0.00	200.52	0.00	1.00	0.00	200.52	0.48

Fund
Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
427 0 ALT. PYMT. PROG. C2AP								
Travel-Out of Area	201.00	0.00	200.52	0.00	1.00	0.00	200.52	0.48
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,473,348.00	78,499.94	725,597.53	0.00	0.49	0.00	725,597.53	747,750.47
Total Direct Benefits	1,473,348.00	78,499.94	725,597.53	0.00	0.49	0.00	725,597.53	747,750.47
Total In-kind	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9010- INDIRECT COST ALLOCATION	148,959.00	8,106.18	75,964.50	0.00	0.51	0.00	75,964.50	72,994.50
Total Expenses	1,785,876.00	98,594.31	910,739.28	0.00	0.51	202.55	910,941.83	874,934.17
Excess Revenue Over (Under) Expenditures	0.00	(1,409.20)	0.00	0.00	0.00	(202.55)	(202.55)	202.55

Fund Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
428 0 ALT. PYMT. PROG. C3AP								
Revenues								
4110- GRANT INCOME-FEDERAL	802,130.00	56,876.29	486,926.84	0.00	(0.61)	0.00	486,926.84	315,203.16
4120- GRANT INCOME-STATE	443,351.00	31,992.91	273,896.33	0.00	(0.62)	0.00	273,896.33	169,454.67
4315- CHILD CRE REVENUE-STATE	0.00	61.25	325.85	0.00	0.00	0.00	325.85	(325.85)
Total Revenues	1,245,481.00	88,930.45	761,149.02	0.00	(0.61)	0.00	761,149.02	484,331.98
Expenses								
5010- SALARIES & WAGES	64,758.32	5,205.14	45,531.16	0.00	0.70	0.00	45,531.16	19,227.16
5020- ACCRUED VACATION PAY	4,000.00	280.71	2,374.63	0.00	0.59	0.00	2,374.63	1,625.37
Total Salaries	68,758.32	5,485.85	47,905.79	0.00	0.70	0.00	47,905.79	20,852.53
5112- HEALTH INSURANCE	5,532.00	331.57	3,716.55	0.00	0.67	0.00	3,716.55	1,815.45
5114- WORKER'S COMPENSATION	371.00	21.13	188.40	0.00	0.51	0.00	188.40	182.60
5116- PENSION	3,460.00	174.86	2,159.76	0.00	0.62	0.00	2,159.76	1,300.24
5122- FICA	5,263.00	402.81	3,593.68	0.00	0.68	0.00	3,593.68	1,669.32
5124- SUI	564.00	182.86	571.23	0.00	1.01	0.00	571.23	(7.23)
5130- ACCRUED VACATION FICA	150.00	16.03	92.81	0.00	0.62	0.00	92.81	57.19
Total Fringe Benefits	15,340.00	1,129.26	10,322.43	0.00	0.67	0.00	10,322.43	5,017.57
6110- OFFICE SUPPLIES	865.00	0.00	846.25	0.00	0.98	0.00	846.25	18.75
6112- DATA PROCESSING SUPPLIES	4,092.00	186.40	4,801.30	0.00	1.17	0.00	4,801.30	(709.30)
6130- PROGRAM SUPPLIES	85.00	0.00	50.62	0.00	0.60	0.00	50.62	34.38
6143- FURNISHINGS	510.00	0.00	509.04	0.00	1.00	0.00	509.04	0.96
6170- POSTAGE & SHIPPING	1,350.00	74.32	866.37	0.00	0.64	0.00	866.37	483.63
Total Supplies	6,902.00	260.72	7,073.58	0.00	1.02	0.00	7,073.58	(171.58)
6180- EQUIPMENT RENTAL	830.00	75.57	600.52	0.00	0.72	0.00	600.52	229.48
6181- EQUIPMENT MAINTENANCE	660.00	58.75	466.84	0.00	0.71	0.00	466.84	193.16
6312- ADVERTISING & PROMOTION	185.00	0.00	43.55	0.00	0.24	140.79	184.34	0.66
6320- TELEPHONE	450.00	111.32	359.76	0.00	0.80	0.00	359.76	90.24
6410- RENT	14,110.68	1,300.89	10,128.36	0.00	0.72	0.00	10,128.36	3,982.32
6420- UTILITIES/ DISPOSAL	2,995.00	258.19	2,015.85	0.00	0.67	0.00	2,015.85	979.15
6432- BUILDING REPAIRS/ MAINTENANCE	70.00	0.00	66.82	0.00	0.95	0.00	66.82	3.18
6437- BURGLAR & FIRE ALARM	10.00	0.00	9.65	0.00	0.97	0.00	9.65	0.35
6440- PROPERTY INSURANCE	605.00	63.79	421.40	0.00	0.70	0.00	421.40	183.60
6530- LEGAL	900.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
6555- MEDICAL SCREENING/DEAT/STAFF	30.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
6610- GAS & OIL	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
6620- VEHICLE INSURANCE	83.00	0.00	0.00	0.00	0.00	0.00	0.00	83.00
6640- VEHICLE REPAIR & MAINTENANCE	211.00	0.00	221.19	0.00	1.05	0.00	221.19	(10.19)
6742- TRAINING - STAFF	542.00	0.00	521.50	0.00	0.96	0.00	521.50	20.50
6840- PROPERTY TAXES	7.00	0.00	6.79	0.00	0.97	0.00	6.79	0.21
6850- FEES & LICENSES	977.00	11.03	1,065.05	0.00	1.09	0.00	1,065.05	(88.05)
6875- EMPLOYEE HEALTH & WELFARE	206.00	1.69	109.55	0.00	0.53	1.47	111.02	94.98
Total Other & Services	22,886.68	1,881.23	16,036.83	0.00	0.70	142.26	16,179.09	6,707.59
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6714- STAFF TRAVEL-OUT OF AREA	187.00	0.00	186.37	0.00	1.00	0.00	186.37	0.63

Fund
Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
428 0 ALT. PYMT. PROG. C3AP								
Travel-Out of Area	187.00	0.00	186.37	0.00	1.00	0.00	186.37	0.63
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,027,522.00	71,172.82	615,838.13	0.00	0.60	0.00	615,838.13	411,683.87
7245- DIRECT BENEFITS - STATE	0.00	61.25	325.85	0.00	0.00	0.00	325.85	(325.85)
Total Direct Benefits	1,027,522.00	71,234.07	616,163.98	0.00	0.60	0.00	616,163.98	411,358.02
Total In-kind	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9010- INDIRECT COST ALLOCATION	103,885.00	7,412.55	63,460.04	0.00	0.61	0.00	63,460.04	40,424.96
Total Expenses	1,245,481.00	87,403.68	761,149.02	0.00	0.61	142.26	761,291.28	484,189.72
Excess Revenue Over (Under) Expenditures	0.00	1,526.77	0.00	0.00	0.00	(142.26)	(142.26)	142.26

Fund Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
429 0 ALT. PYMT. PROG. - GENERAL								
Revenues								
4110- GRANT INCOME-FEDERAL	4,652,208.00	241,551.17	2,188,364.20	0.00	(0.47)	0.00	2,188,364.20	2,463,843.80
4120- GRANT INCOME-STATE	3,492,616.00	182,222.81	1,133,878.98	0.00	(0.32)	0.00	1,133,878.98	2,358,737.02
4315- CHILD CRE REVENUE-STATE	0.00	453.35	3,236.30	0.00	0.00	0.00	3,236.30	(3,236.30)
Total Revenues	8,144,824.00	424,227.33	3,325,479.48	0.00	(0.41)	0.00	3,325,479.48	4,819,344.52
Expenses								
5010- SALARIES & WAGES	275,383.00	27,674.68	182,699.49	0.00	0.66	0.00	182,699.49	92,683.51
5020- ACCRUED VACATION PAY	285,503.00	1,430.76	9,308.01	0.00	0.03	0.00	9,308.01	276,194.99
Total Salaries	560,886.00	29,105.44	192,007.50	0.00	0.34	0.00	192,007.50	368,878.50
5112- HEALTH INSURANCE	26,846.00	1,985.77	17,819.23	0.00	0.66	0.00	17,819.23	9,026.77
5114- WORKER'S COMPENSATION	1,265.00	111.54	762.65	0.00	0.60	0.00	762.65	502.35
5116- PENSION	15,112.00	934.53	7,622.93	0.00	0.50	0.00	7,622.93	7,489.07
5122- FICA	23,094.00	2,127.84	14,550.40	0.00	0.63	0.00	14,550.40	8,543.60
5124- SUI	2,558.00	900.13	2,536.73	0.00	0.99	0.00	2,536.73	21.27
5130- ACCRUED VACATION FRINGE	700.00	73.81	198.19	0.00	0.28	0.00	198.19	501.81
Total Fringe Benefits	69,575.00	6,133.62	43,490.13	0.00	0.63	0.00	43,490.13	26,084.87
6110- OFFICE SUPPLIES	2,491.00	0.00	2,490.52	0.00	1.00	0.00	2,490.52	0.48
6112- DATA PROCESSING SUPPLIES	15,674.00	535.16	14,618.89	0.00	0.93	0.00	14,618.89	1,055.11
6130- PROGRAM SUPPLIES	151.00	0.00	150.38	0.00	1.00	0.00	150.38	0.62
6143- FURNISHINGS	0.00	0.00	2,130.37	0.00	0.00	0.00	2,130.37	(2,130.37)
6170- POSTAGE & SHIPPING	5,760.00	257.19	2,998.90	0.00	0.52	0.00	2,998.90	2,761.10
Total Supplies	24,076.00	792.35	22,389.06	0.00	0.93	0.00	22,389.06	1,686.94
6180- EQUIPMENT RENTAL	5,120.00	322.44	2,596.07	0.00	0.51	0.00	2,596.07	2,523.93
6181- EQUIPMENT MAINTENANCE	3,104.00	250.67	1,991.71	0.00	0.64	0.00	1,991.71	1,112.29
6310- PRINTING & PUBLICATIONS	384.00	0.00	0.00	0.00	0.00	0.00	0.00	384.00
6312- ADVERTISING & PROMOTION	640.00	0.00	185.82	0.00	0.29	412.32	598.14	41.86
6320- TELEPHONE	1,920.00	338.48	1,189.35	0.00	0.62	0.00	1,189.35	730.65
6410- RENT	54,236.00	3,861.53	31,992.41	0.00	0.59	0.00	31,992.41	22,243.59
6420- UTILITIES/ DISPOSAL	11,328.00	761.74	6,273.90	0.00	0.55	0.00	6,273.90	5,054.10
6432- BUILDING REPAIRS/ MAINTENANCE	256.00	0.00	195.70	0.00	0.76	0.00	195.70	60.30
6436- PEST CONTROL	5.00	0.70	5.60	0.00	1.12	0.00	5.60	(0.60)
6437- BURGLAR & FIRE ALARM	30.00	0.22	30.16	0.00	1.01	0.00	30.16	(0.16)
6440- PROPERTY INSURANCE	2,523.00	186.91	1,436.93	0.00	0.57	0.00	1,436.93	1,086.07
6530- LEGAL	3,840.00	0.00	0.00	0.00	0.00	0.00	0.00	3,840.00
6555- MEDICAL SCREENING/DEAT/STAFF	146.00	0.00	145.00	0.00	0.99	0.00	145.00	1.00
6610- GAS & OIL	64.00	0.00	0.00	0.00	0.00	0.00	0.00	64.00
6620- VEHICLE INSURANCE	352.00	0.00	67.83	0.00	0.19	0.00	67.83	284.17
6640- VEHICLE REPAIR & MAINTENANCE	715.00	0.00	647.79	0.00	0.91	0.00	647.79	67.21
6742- TRAINING - STAFF	1,977.00	0.00	1,976.85	0.00	1.00	0.00	1,976.85	0.15
6840- PROPERTY TAXES	30.00	0.00	29.77	0.00	0.99	0.00	29.77	0.23
6850- FEES & LICENSES	3,860.00	33.85	3,091.28	0.00	0.80	0.00	3,091.28	768.72
6852- FINGERPRINT	40.00	0.00	17.75	0.00	0.44	0.00	17.75	22.25
6875- EMPLOYEE HEALTH & WELFARE	880.00	4.71	182.92	0.00	0.21	4.10	187.02	692.98
Total Other & Services	91,450.00	5,761.25	52,056.84	0.00	0.57	416.42	52,473.26	38,976.74

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Fund
Revenue & Expense with Encumbrances

From 7/01/2024 to 2/28/2025

	Grant Budget	Current Month Actual	YTD Actual February 28, 2025	YTD Budget February 28, 2025	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
429 0 ALT. PYMT. PROG. - GENERAL								
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6714- STAFF TRAVEL-OUT OF AREA	0.00	0.00	854.42	0.00	0.00	0.00	854.42	(854.42)
Travel-Out of Area	0.00	0.00	854.42	0.00	0.00	0.00	854.42	(854.42)
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	6,719,480.00	346,435.28	2,734,337.87	0.00	0.41	0.00	2,734,337.87	3,985,142.13
7245- DIRECT BENEFITS - STATE	0.00	453.35	3,236.30	0.00	0.00	0.00	3,236.30	(3,236.30)
Total Direct Benefits	6,719,480.00	346,888.63	2,737,574.17	0.00	0.41	0.00	2,737,574.17	3,981,905.83
Total In-kind	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9010- INDIRECT COST ALLOCATION	679,357.00	35,346.87	277,107.36	0.00	0.41	0.00	277,107.36	402,249.64
Total Expenses	8,144,824.00	424,028.16	3,325,479.48	0.00	0.41	416.42	3,325,895.90	4,818,928.10
Excess Revenue Over (Under) Expenditures	0.00	199.17	0.00	0.00	0.00	(416.42)	(416.42)	416.42

Fresno Migrant Head Start
Budget to Actual (331 Basic)
Period Ending February 28, 2025

		Current	Current Mth	Prior Mth	Current vs Budget	YTD			YTD Actual +	
Account Description	Grant Budget	Period	YTD	YTD	YTD	Budget	% Spent	Encumbered	Encumbered	Budget Balance
REVENUES										
4110 GRANT INCOME-FEDERAL	6,566,001.00	431,191.74	3,143,354.46	2,712,162.72	(88,706.67)	3,232,061.13	47.87%	36,818.26	3,180,172.72	3,385,828.28
4130 GRANT INCOME-AREA	0.00	0.00			-		0.00%	0.00	0.00	0.00
4210 DONATIONS	0.00	0.00			-		0.00%	0.00	0.00	0.00
4220 IN KIND CONTRIBUTIONS	1,662,173.00	149,500.64	474,882.84	325,382.20	(343,311.16)	818,194.00	28.57%	0.00	474,882.84	1,187,290.16
4330- SALE OF ASSETS	0.00	0.00			-		0.00%	0.00	0.00	0.00
4390 MISC INCOME	0.00	0.00			-		0.00%	0.00	0.00	0.00
TOTAL REVENUES	8,228,174.00	580,692.38	3,618,237.30	3,037,544.92	(432,017.83)	4,050,255.13	43.97%	36,818.26	3,655,055.56	4,573,118.44
5010 SALARIES & WAGES	6A 3,733,795.00	215,661.96	1,812,905.25	1,597,243.29	333.55	1,812,571.70	48.55%	0.00	1,812,905.25	1,920,889.75
5012- DIRECTOR'S SALARY	6A 0.00	0.00			-		0.00%		0.00	0.00
5019- SALARIES & WAGES C19	6A 0.00	0.00			-		0.00%		0.00	0.00
5020 ACCRUED VACATION PAY	6A 233,685.00	13,533.92	118,882.15	105,348.23	5,311.73	113,570.42	50.87%	0.00	118,882.15	114,802.85
5112 HEALTH INSURANCE	6B 241,076.00	17,567.20	136,353.84	118,786.64	4,509.84	131,844.00	56.56%	0.00	136,353.84	104,722.16
5114 WORKER'S COMPENSATION	6B 112,264.00	6,975.81	62,808.58	55,832.77	8,298.58	54,510.00	55.95%	0.00	62,808.58	49,455.42
5115- Worker's Compensation C19	6B 0.00	0.00			-		0.00%		0.00	0.00
5116 PENSION	6B 281,464.00	14,940.23	132,745.12	117,804.89	(4,542.88)	137,288.00	47.16%	0.00	132,745.12	148,718.88
5117- Pension C19	6B 0.00	0.00			-		0.00%		0.00	0.00
5121- FICA C19	6B 0.00	0.00			-		0.00%		0.00	0.00
5122 FICA	6B 305,126.00	19,253.31	156,416.81	137,163.50	8,302.81	148,114.00	51.26%	0.00	156,416.81	148,709.19
5124 SUI	6B 45,376.00	5,434.69	19,918.95	14,484.26	(1,792.05)	21,711.00	43.90%	0.00	19,918.95	25,457.05
5125- DIRECTOR'S FRINGE	6B 0.00	0.00			-		0.00%		0.00	0.00
5130 ACCRUED VACATION FRINGE	6B 19,098.00	1,035.40	8,997.40	7,962.00	(285.60)	9,283.00	47.11%	0.00	8,997.40	10,100.60
6714 STAFF TRAVEL-OUT OF AREA	6C 0.00	0.00	233.29	233.29	233.29	0.00	0.00%	0.00	233.29	(233.29)
6722 PER DIEM - STAFF	6C 0.00	0.00			-		0.00%		0.00	0.00
6221 EQUIPMENT OVER > \$5000	6D 0.00	0.00			-		0.00%		0.00	0.00
6110 OFFICE SUPPLIES	6E 20,000.00	29.42	3,243.38	3,213.96	(6,992.62)	10,236.00	16.22%	502.91	3,746.29	16,253.71
6112 DATA PROCESSING SUPPLIES	6E 95,000.00	8,755.65	49,400.57	40,644.92	1,562.57	47,838.00	52.00%	1,005.18	50,405.75	44,594.25
6121 FOOD	6E 10,000.00	0.00	372.34	372.34	(5,264.66)	5,637.00	3.72%	0.00	372.34	9,627.66
6122 KITCHEN SUPPLIES	6E 7,500.00	0.00	324.89	324.89	(4,247.11)	4,572.00	4.33%	0.00	324.89	7,175.11
6130 PROGRAM SUPPLIES	6E 73,000.00	17,605.93	72,988.68	55,382.75	34,666.68	38,322.00	99.98%	14,931.31	87,919.99	(14,919.99)
6134 INSTRUCTIONAL SUPPLIES	6E 5,000.00	0.00	0.00	0.00	(2,760.00)	2,760.00	0.00%	0.00	0.00	5,000.00
6140 CUSTODIAL SUPPLIES	6E 12,000.00	8,026.58	13,279.96	5,253.38	6,451.96	6,828.00	110.67%	0.00	13,279.96	(1,279.96)
6142 LINEN/LAUNDRY	6E 0.00	0.00			-		0.00%		0.00	0.00
6143 FURNISHINGS	6E 0.00	0.00	4,388.08	4,388.08	4,388.08	0.00	0.00%	379.00	4,767.08	(4,767.08)
6170 POSTAGE & SHIPPING	6E 710.00	81.20	323.16	241.96	(30.84)	354.00	45.52%	0.00	323.16	386.84
6132 MEDICAL & DENTAL SUPPLIES	6H 1,000.00	352.36	8,907.52	8,555.16	8,409.52	498.00	890.75%	829.00	9,736.52	(8,736.52)
6150 UNIFORM RENTAL/PURCHASE	6H 0.00	150.00	150.00		150.00	0.00	0.00%	0.00	150.00	(150.00)
6180 EQUIPMENT RENTAL	6H 40,000.00	3,444.58	20,051.88	16,607.30	65.88	19,986.00	50.13%	0.00	20,051.88	19,948.12
6181 EQUIPMENT MAINTENANCE	6H 30,000.00	0.00	4,569.04	4,569.04	(10,418.96)	14,988.00	15.23%	0.00	4,569.04	25,430.96
6212 EQUIPMENT PURCHASES < \$500	6H 0.00	0.00			-		0.00%		0.00	0.00
6214 EQUIPMENT OVER > 500	6H 0.00	0.00			-		0.00%		0.00	0.00
6216 EQUIPMENT OVER > \$1000	6H 0.00	0.00			-		0.00%		0.00	0.00
6231 BUILDING RENOVATION	6H 0.00	0.00			-		0.00%		0.00	0.00
6232 BUILDING IMPROVEMENTS	6H 0.00	0.00			-		0.00%		0.00	0.00
6310 PRINTING & PUBLICATIONS	6H 15,000.00	0.00	0.00	0.00	(7,500.00)	7,500.00	0.00%	3,140.36	3,140.36	11,859.64
6312 ADVERTISING & PROMOTION	6H 0.00	0.00	300.00	300.00	300.00	0.00	0.00%	0.00	300.00	(300.00)
6320 TELEPHONE	6H 150,000.00	(4,977.87)	26,739.94	31,717.81	(48,236.06)	74,976.00	17.83%	619.50	27,359.44	122,640.56
6410 RENT	6H 150,907.00	13,278.11	79,669.16	66,391.05	4,214.16	75,455.00	52.79%	0.00	79,669.16	71,237.84
6420 UTILITIES/ DISPOSAL	6H 90,000.00	5,923.25	35,541.89	29,618.64	(9,446.11)	44,988.00	39.49%	0.00	35,541.89	54,458.11
6432 BUILDING REPAIRS/ MAINT	6H 100,000.00	8,337.29	22,822.37	14,485.08	(27,151.63)	49,974.00	22.82%	0.00	22,822.37	77,177.63
6433 GROUNDS MAINTENANCE	6H 35,000.00	640.52	10,869.63	10,229.11	(6,626.37)	17,496.00	31.06%	0.00	10,869.63	24,130.37
6436 PEST CONTROL	6H 8,000.00	688.48	4,129.83	3,441.35	133.83	3,996.00	51.62%	0.00	4,129.83	3,870.17
6437 BURGLAR & FIRE ALARM	6H 5,500.00	1,371.59	2,943.99	1,572.40	203.99	2,740.00	53.53%	0.00	2,943.99	2,556.01
6440 PROPERTY INSURANCE	6H 25,000.00	9,555.70	11,736.08	2,180.38	(761.92)	12,498.00	46.94%	0.00	11,736.08	13,263.92
6520 CONSULTANTS	6H 25,000.00	1,198.50	2,002.10	803.60	(10,489.90)	12,492.00	8.01%	10,000.00	12,002.10	12,997.90
6522 CONSULTANT EXPENSES	6H 1,500.00	102.20	153.12	50.92	(584.88)	738.00	10.21%	0.00	153.12	1,346.88
6524 CONTRACTS	6H 15,000.00	0.00	0.00	0.00	(7,500.00)	7,500.00	0.00%	0.00	0.00	15,000.00
6530 LEGAL	6H 5,000.00	0.00	0.00	0.00	(2,500.00)	2,500.00	0.00%	0.00	0.00	5,000.00
6540 CUSTODIAL SERVICES	6H 0.00	915.00	4,575.00	3,660.00	4,575.00	0.00	0.00%	0.00	4,575.00	(4,575.00)

Fresno Migrant Head Start
Budget to Actual (331 Basic)
Period Ending February 28, 2025

		Current	Current Mth	Prior Mth	Current vs Budget	YTD	YTD Actual +				
Account Description	Grant Budget	Period	YTD	YTD	YTD	Budget	% Spent	Encumbered	Encumbered	Budget Balance	
6555 MEDICAL SCREENING/DEAT/S	6H	1,000.00	0.00	390.00	390.00	190.00	200.00	39.00%	0.00	390.00	610.00
6562 MEDICAL EXAM	6H	0.00	0.00			-		0.00%		0.00	0.00
6564 MEDICAL FOLLOW-UP	6H	0.00	0.00			-		0.00%		0.00	0.00
6566 DENTAL EXAM	6H	0.00	0.00			-		0.00%		0.00	0.00
6568 DENTAL FOLLOW-UP	6H	0.00	0.00			-		0.00%		0.00	0.00
6610 GAS & OIL	6H	12,000.00	988.33	7,027.60	6,039.27	1,027.60	6,000.00	58.56%	0.00	7,027.60	4,972.40
6620 VEHICLE INSURANCE	6H	30,000.00	14,663.55	16,851.14	2,187.59	1,851.14	15,000.00	56.17%	0.00	16,851.14	13,148.86
6630 VEHICLE LICENSE AND FEES	6H	0.00	0.00			-		0.00%		0.00	0.00
6640 VEHICLE REPAIR & MAINTENANCE	6H	20,000.00	5,208.58	7,464.44	2,255.86	(2,531.56)	9,996.00	37.32%	0.00	7,464.44	12,535.56
6712 STAFF TRAVEL-LOCAL	6H	12,000.00	641.27	6,856.48	6,215.21	853.48	6,003.00	57.14%	0.00	6,856.48	5,143.52
6724 PER DIEM - PARENT	6H	0.00	0.00			-		0.00%		0.00	0.00
6730 VOLUNTEER TRAVEL	6H	0.00	0.00			-		0.00%		0.00	0.00
6742 TRAINING - STAFF	6H	1,000.00	100.00	(1,944.50)	(2,044.50)	(2,442.50)	498.00	-194.45%	2,340.00	395.50	604.50
6744 TRAINING - VOLUNTEER	6H	0.00	0.00			-		0.00%		0.00	0.00
6745 TRAINING - PARTICIPANTS/CLIENTS	6H	0.00	0.00			-		0.00%		0.00	0.00
6746 TRAINING - PARENT	6H	0.00	0.00			-		0.00%		0.00	0.00
6748 EDUCATION REIMBURSEMENT	6H	10,000.00	0.00	0.00	0.00	(5,000.00)	5,000.00	0.00%	0.00	0.00	10,000.00
6750 FIELD TRIPS	6H	0.00	0.00			-		0.00%		0.00	0.00
6820 INTEREST EXPENSE	6H	0.00	0.00			-		0.00%		0.00	0.00
6832 LIABILITY INSURANCE	6H	600.00	41.17	247.02	205.85	(52.98)	300.00	41.17%	0.00	247.02	352.98
6834 STUDENT ACTIVITY INSURAN	6H	1,086.00	0.00	0.00	0.00	(543.00)	543.00	0.00%	0.00	0.00	1,086.00
6840 PROPERTY TAXES	6H	5,200.00	2,987.16	5,026.94	2,039.78	(173.06)	5,200.00	96.67%	0.00	5,026.94	173.06
6850 FEES & LICENSES	6H	25,000.00	684.11	4,072.11	3,388.00	(8,427.90)	12,500.01	16.29%	0.00	4,072.11	20,927.89
6851 CPR FEES	6H	0.00	0.00			-		0.00%		0.00	0.00
6852 FINGER PRINTING	6H	700.00	1.00	175.12	174.12	(174.88)	350.00	25.02%	0.00	175.12	524.88
6860 DEPRECIATION EXPENSE	6H	0.00	0.00			-		0.00%		0.00	0.00
6870 EMPLOYEE RECOGNITION	6H	0.00	0.00			-		0.00%		0.00	0.00
6875- EMPLOYEE HEALTH & WELFARE	6H	6,545.00	0.00	5,059.31	5,059.31	(1,485.69)	6,545.00	77.30%	0.00	5,059.31	1,485.69
6892 CASH SHORT/OVER	6H	0.00	0.00			-		0.00%		0.00	0.00
7110 PARENT ACTIVITIES	6H	600.00	29.98	222.68	192.70	(65.32)	288.00	37.11%	0.00	222.68	377.32
7111- PARENT MILEAGE	6H	0.00	0.00	276.03	276.03	276.03	0.00	0.00%	0.00	276.03	(276.03)
7112 PARENT INVOLVEMENT	6H	600.00	0.00	71.39	71.39	(216.61)	288.00	11.90%	0.00	71.39	528.61
7114 PC ALLOWANCE	6H	0.00	0.00	540.00	540.00	540.00	0.00	0.00%	0.00	540.00	(540.00)
7116 PC FOOD	6H	0.00	0.00	88.40	88.40	88.40	0.00	0.00%	0.00	88.40	(88.40)
8110 INKIND SALARIES		1,437,024.00	135,542.06	404,254.94	268,712.88	(303,110.06)	707,365.00	28.13%	0.00	404,254.94	1,032,769.06
8120 INKIND RENT		217,266.00	13,958.58	69,492.90	55,534.32	(37,455.10)	106,948.00	31.99%	0.00	69,492.90	147,773.10
8130 INKIND OTHER		7,883.00	0.00	1,135.00	1,135.00	(2,746.00)	3,881.00	14.40%	0.00	1,135.00	6,748.00
9010 INDIRECT EXPENSE	6J	547,669.00	35,965.58	262,186.30	226,220.72	(7,399.70)	269,586.00	47.87%	3,071.00	265,257.30	282,411.70
TOTAL EXPENSES		8,228,174.00	580,692.38	3,618,237.30	3,037,544.92	(432,017.83)	4,050,255.13	43.97%	36,818.26	3,655,055.56	4,573,118.44

CHANGE IN NET ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	TOTAL YTD	9.1%
	INDIRECT EXP	INDIRECT EXP
Prior Mth	2,485,942.00	226,220.72
Curr Mth	2,881,168.16	262,186.30

Administrative	
YTD Expense	3,658,832.20
YTD Inkind	474,882.84
	4,133,715.04
YTD Admin	311,468.00
YTD %	7.53%

Madera Migrant Head Start
Budget to Actual

For the Period Ending 2/28/2025

Start Date 3/1/2024
Current Mnth 12.00
100%

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-	6,303,222	904,638.62	6,264,966.72	5,360,328.10	75,638,664	99%	38,256.46	6,303,223.18	(1.18)
4220	IN KIND CONTRIBUTIONS	531,106	-	906,277.33	906,277.33	6,373,272	171%	-	906,277.33	(375,171.33)
4390	MISCELLANEOUS	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	6,834,328	904,638.62	7,171,244.05	6,266,605.43	82,011,936	105%	38,256.46	7,209,500.51	(375,172.51)
EXPENDITURES										
5010	Salaries & Wages	3,376,133	484,012.72	3,339,445.45	2,855,432.73	40,513,596	99%	-	3,339,445.45	36,687.55
5020	Accrued Vacation Pay	221,500	28,687.84	216,782.39	188,094.55	2,658,000	98%	-	216,782.39	4,717.61
5112	Health Insurance	402,226	38,440.40	392,169.62	353,729.22	4,826,712	98%	-	392,169.62	10,056.38
5114	Worker's Compensation	106,876	16,605.04	106,171.74	89,566.70	1,282,512	99%	-	106,171.74	704.26
5116	Pension	166,386	23,835.13	162,875.83	139,040.70	1,996,632	98%	-	162,875.83	3,510.17
5122	FICA	268,359	41,299.47	267,330.98	226,031.51	3,220,308	100%	-	267,330.98	1,028.02
5124	SUI	37,743	11,233.10	35,792.00	24,558.90	452,916	95%	-	35,792.00	1,951.00
5130	Accrued Vacation Fringe	17,170	2,194.88	16,552.93	14,358.05	206,040	96%	-	16,552.93	617.07
6110	Office supplies	21,838	8,081.49	21,023.59	12,942.10	262,056	96%	1,730.31	22,753.90	(915.90)
6112	Data Processing Supplies	121,679	29,458.96	143,284.69	113,825.73	1,460,148	118%	2,534.35	145,819.04	(24,140.04)
6121	Food	13,550	403.58	13,100.87	12,697.29	162,600	97%	-	13,100.87	449.13
6122	Kitchen Supplies	2,751	485.99	641.20	155.21	33,012	23%	-	641.20	2,109.80
6130	Program Supplies	74,695	32,356.74	68,116.34	35,759.60	896,340	91%	16,847.62	84,963.96	(10,268.96)
6132	Medical & Dental Supplies	28,100	1,033.53	23,358.39	22,324.86	337,200	83%	256.76	23,615.15	4,484.85
6134	Instructional Supplies	21,492	3,017.20	9,437.67	6,420.47	257,904	44%	7,353.26	16,790.93	4,701.07
6140	Custodial Supplies	34,523	(2,922.17)	39,881.69	42,803.86	414,276	116%	-	39,881.69	(5,358.69)
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	46,500	30,546.17	44,762.27	14,216.10	558,000	96%	2,796.83	47,559.10	(1,059.10)
6150	Uniform Rental / Purchases	137	-	129.89	129.89	1,644	95%	-	129.89	7.11
6170	Postage & Shipping	750	70.89	551.97	481.08	9,000	74%	-	551.97	198.03
6221	Equipment Over > \$5,000	-	-	-	-	-	-	-	-	-
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	30,390	4,039.25	31,709.65	27,670.40	364,680	104%	-	31,709.65	(1,319.65)
6181	Equipment Maintenance	17,030	3,468.54	19,948.00	16,479.46	204,360	117%	-	19,948.00	(2,918.00)
6310	Printing & Publications	7,100	4,757.68	10,241.71	5,484.03	85,200	144%	6,591.36	16,833.07	(9,733.07)
6312	Advertising & Promotion	500	-	511.65	511.65	6,000	-	-	511.65	(11.65)
6320	Telephone	75,017	(6,748.42)	58,131.17	64,879.59	900,204	77%	-	58,131.17	16,885.83
6410	Rent	220,592	17,943.39	220,589.10	202,645.71	2,647,104	100%	-	220,589.10	2.90
6420	Utilities / Disposal	133,816	13,504.19	152,323.22	138,819.03	1,605,792	114%	(4,382.00)	147,941.22	(14,125.22)
6432	Building Repairs / Maintenan	32,500	3,475.68	34,674.07	31,198.39	390,000	107%	-	34,674.07	(2,174.07)
6433	Grounds Maintenance	26,760	1,451.79	27,012.27	25,560.48	321,120	101%	-	27,012.27	(252.27)
6436	Pest Control	5,574	457.94	5,627.21	5,169.27	66,888	101%	-	5,627.21	(53.21)
6437	Burglar & Fire Alarm	8,684	(1,231.49)	8,245.24	9,476.73	104,208	95%	-	8,245.24	438.76
6440	Property Insurance	36,716	4,213.43	41,912.52	37,699.09	440,592	114%	-	41,912.52	(5,196.52)
6520	Consultants	7,561	536.35	6,782.95	6,246.60	90,732	90%	-	6,782.95	778.05
6522	Consultants Expense	301	32.20	292.25	260.05	3,612	97%	-	292.25	8.75
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	2,082	-	2,072.00	2,072.00	24,984	100%	(2,632.50)	(560.50)	2,642.50
6540	Custodial Services	86,491	14,158.50	93,346.75	79,188.25	1,037,892	108%	-	93,346.75	(6,855.75)
6555	Medical Screening / DEAT / Staff	5,225	-	5,180.00	5,180.00	62,700	99%	-	5,180.00	45.00
6562	Medical Exam	-	-	-	-	-	-	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-
6610	Gas & Oil	9,500	931.70	10,597.40	9,665.70	114,000	112%	-	10,597.40	(1,097.40)
6620	Vehicle Insurance	30,909	3,381.37	33,829.46	30,448.09	370,908	109%	-	33,829.46	(2,920.46)
6630	Vehicle License & Fees	-	-	-	-	-	-	-	-	-
6640	Vehicle Repair & Maintenan	8,400	451.11	8,777.15	8,326.04	100,800	104%	-	8,777.15	(377.15)
6712	Staff Travel-Local	3,083	76.23	3,015.22	2,938.99	36,996	98%	-	3,015.22	67.78
6714	Staff Travel-Out of Area	12,141	-	12,140.98	12,140.98	145,692	-	-	12,140.98	0.02
6722	Per Diem-Staff	-	-	-	-	-	-	-	-	-
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	12,726	459.05	10,281.95	9,822.90	152,712	81%	274.07	10,556.02	2,169.98
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	-	-	-	-	-	-	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	545	43.82	513.21	469.39	6,540	94%	-	513.21	31.79
6834	Student Activity Insurance	2,268	1,485.06	2,417.88	932.82	27,216	107%	-	2,417.88	(149.88)
6840	Property Taxes	165	-	160.21	160.21	1,980	-	-	160.21	4.79
6850	Fees & Licenses	11,100	4,797.74	15,883.25	11,085.51	133,200	143%	-	15,883.25	(4,783.25)
6852	Finger Printing	2,850	307.13	3,085.57	2,778.44	34,200	108%	-	3,085.57	(235.57)
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	13,774	6,520.88	14,380.27	7,859.39	165,288	104%	-	14,380.27	(606.27)
7110	Parent Activities	3,700	-	-	-	44,400	0%	3,695.44	3,695.44	4.56
7111	Parent Mileage	416	22.68	262.16	239.48	4,992	63%	-	262.16	153.84
7112	Parent Involvement	3,550	1,322.36	3,427.56	2,105.20	42,600	97%	-	3,427.56	122.44
7114	PPC Allowance	2,050	120.00	2,040.00	1,920.00	24,600	100%	-	2,040.00	10.00
7116	PPC Food Allowance	1,549	363.84	1,586.08	1,222.24	18,588	102%	-	1,586.08	(37.08)
8110	In-Kind Salaries	420,096	-	804,166.33	804,166.33	5,041,152	191%	-	804,166.33	(384,070.33)
8120	In-Kind Rent	111,010	-	101,761.00	101,761.00	1,332,120	92%	-	101,761.00	9,249.00
8130	In-Kind Other	-	-	350.00	350.00	-	-	-	350.00	(350.00)
9010	In-Direct Cost Allocation	525,749	75,455.66	522,559.10	447,103.44	6,308,988	99%	3,190.96	525,750.06	(1.06)
Total Expenses		6,834,328	904,638.62	7,171,244.05	6,266,605.43	82,011,936	105%	38,256.46	7,209,500.51	(375,172.51)
Excess Revenue Over		-	-	-	-	-	-	-	-	-
Total Expenses		6,834,328	904,638.62	7,171,244.05						
In-Kind		(531,106)	-	(906,277.33)						
Total Expenses w/o In Kind		6,303,222	904,638.62	6,264,966.72	5,360,328.10				6,303,223.18	(1.18)
									100.00%	

ADMINISTRATION BUDGET LIMIT	\$735,103
YEAR-TO DATE ADMIN EXP.	\$559,462
PERCENT OF TOTAL EXPENSES	7.23%
ADMINISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%
522,559.10
522,559.10

Madera Regional Head Start
Budget to Actual
February 28, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD			
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered
Revenues									
4110- GRANT INCOME-FEDERAL	\$ 4,499,507	544,644.65	3,416,084.50	2,871,439.85	151,317.46	3,264,767.04	82%	259,053.85	3,675,138.35
4210- DONATIONS		-					0%		-
4220- IN KIND CONTRIBUTIONS	\$ 1,136,383	135,668.20	546,197.21	410,529.01	(278,682.79)	824,880.00	48%	-	546,197.21
4330- SALE OF ASSETS		-					0%	-	-
4350- RENTAL INCOME		-					0%	-	-
4390- MISC INCOME		-					0%	-	-
Total Revenues	\$ 5,635,890	680,312.85	3,962,281.71	3,281,968.86	(127,365.33)	4,089,647.04	70%	259,053.85	4,221,335.56
5010 SALARIES & WAGES	\$ 1,993,828	240,848.13	1,629,902.22	1,389,054.09	196,507.57	1,433,394.65	82%	-	1,629,902.22
5019- SALARIES & WAGES C19	\$ -	-			-		0%		-
5020 ACCRUED VACATION PAY	\$ 154,380	13,586.90	111,629.54	98,042.64	1,955.52	109,674.02	72%	-	111,629.54
5112 HEALTH INSURANCE	\$ 333,462	9,861.14	167,007.16	157,146.02	(70,559.31)	237,566.47	50%	-	167,007.16
5114 WORKER'S COMPENSATION	\$ 66,592	6,396.82	47,324.98	40,928.16	(510.29)	47,835.27	71%	-	47,324.98
5115- Worker's Compensation C19	\$ -	-			-		0%		-
5116 PENSION	\$ 111,290	12,162.59	83,013.13	70,850.54	3,027.55	79,985.58	75%	-	83,013.13
5117- Pension C19	\$ -	-			-		0%		-
5121- FICA C19	\$ -	-			-		0%		-
5122 FICA	\$ 159,095	17,622.86	130,275.39	112,652.53	15,899.54	114,375.85	82%	-	130,275.39
5123- SUI C19	\$ -	-			-		0%		-
5124 SUI	\$ 34,782	9,165.73	26,777.29	17,611.56	1,773.09	25,004.20	77%	-	26,777.29
5130 ACCRUED VACATION FRINGE	\$ 12,319	1,039.51	8,515.85	7,476.34	(235.80)	8,751.65	69%	-	8,515.85
6110 OFFICE SUPPLIES	\$ 18,900	1,311.35	9,840.66	8,529.31	(3,599.34)	13,440.00	71%	3,507.92	13,348.58
6112 DATA PROCESSING	\$ 61,800	22,467.95	80,401.21	57,933.26	35,950.21	44,451.00	131%	468.24	80,869.45
6121 FOOD	\$ 5,000	2,133.29	2,647.93	514.64	(1,102.07)	3,750.00	53%	-	2,647.93
6122 KITCHEN SUPPLIES	\$ 5,000	-	81.38	81.38	(3,668.62)	3,750.00	2%	-	81.38
6130 PROGRAM SUPPLIES	\$ 74,000	55,638.33	125,601.38	69,963.05	72,601.38	53,000.00	227%	42,636.67	168,238.05
6132 MEDICAL & DENTAL SUPPLIES	\$ 500	89.91	7,396.68	7,306.77	6,896.68	500.00	1652%	865.67	8,262.35
6134 INSTRUCTIONAL SUPPLIES	\$ 19,500	2,177.90	7,302.79	5,124.89	(6,617.21)	13,920.00	40%	416.70	7,719.49
6140 CUSTODIAL SUPPLIES	\$ 24,000	10,724.46	22,354.42	11,629.96	5,434.42	16,920.00	93%	-	22,354.42
6142 LINEN/LAUNDRY	\$ 140	-	100.00	100.00	(5.00)	105.00	71%	-	100.00
6150 UNIFORM RENTAL/PURCHASE	\$ 450	-	150.00	150.00	(300.00)	450.00	33%	-	150.00
6170 POSTAGE & SHIPPING	\$ 600	142.20	487.71	345.51	37.71	450.00	81%	-	487.71
6180 EQUIPMENT RENTAL	\$ 25,956	3,696.06	22,789.22	19,093.16	3,322.22	19,467.00	88%	-	22,789.22
6181 EQUIPMENT MAINTENANCE	\$ 20,580	4,799.49	12,118.81	7,319.32	(3,316.19)	15,435.00	59%	-	12,118.81
6221 EQUIPMENT OVER >\$5000	\$ 185,000	-	-	-	(138,750.00)	138,750.00	95%	176,381.79	176,381.79
6231- BUILDING RENOVATION	\$ -	-			-		0%		-
6310 PRINTING & PUBLICATIONS	\$ 15,000	-	6,969.29	6,969.29	(4,280.71)	11,250.00	60%	2,075.42	9,044.71
6312 ADVERTISING & PROMOTION	\$ 200	-	400.00	400.00	200.00	200.00	200%	-	400.00
6320 TELEPHONE	\$ 165,828	(15,913.35)	68,484.67	84,398.02	(55,886.24)	124,370.91	42%	649.00	69,133.67
6410 RENT	\$ 204,058	20,372.21	178,088.09	157,715.88	25,044.34	153,043.75	87%	-	178,088.09
6420 UTILITIES/ DISPOSAL	\$ 107,436	14,831.49	87,554.41	72,722.92	6,977.41	80,577.00	81%	-	87,554.41
6432 BUILDING REPAIRS/ MAINTEN	\$ 38,880	35,150.13	146,856.00	111,705.87	117,696.00	29,160.00	378%	-	146,856.00
6433 GROUNDS MAINTENANCE	\$ 31,212	2,404.83	29,144.95	26,740.12	5,735.95	23,409.00	93%	-	29,144.95
6435 BUILDING IMPROVEMENTS	\$ -	-			-		0%		-

Madera Regional Head Start
Budget to Actual
February 28, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD			
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered
6436 PEST CONTROL	\$ 7,188	784.54	6,520.33	5,735.79	1,129.33	5,391.00	91%	-	6,520.33
6437 BURGLAR & FIRE ALARM	\$ 3,915	909.70	3,338.59	2,428.89	44.59	3,294.00	85%	-	3,338.59
6440 PROPERTY INSURANCE	\$ 32,915	7,290.75	12,062.11	4,771.36	(12,660.89)	24,723.00	37%	-	12,062.11
6520 CONSULTANTS	\$ -	2,616.80	4,593.58	1,976.78	4,593.58	-	0%	10,000.00	14,593.58
6522 CONSULTANT EXPENSES	\$ -	307.30	307.30	-	307.30	-	0%	-	307.30
6524 CONTRACTS	\$ 49,000	-	-	-	(34,300.00)	34,300.00	0%	-	-
6530 LEGAL	\$ 5,000	-	4,403.40	4,403.40	403.40	4,000.00	88%	-	4,403.40
6540 CUSTODIAL SERVICES	\$ 10,836	1,830.01	8,234.52	6,404.51	107.52	8,127.00	76%	-	8,234.52
6555 MEDICAL SCREENING/DEAT/ST	\$ 2,400	555.00	1,890.00	1,335.00	(110.00)	2,000.00	79%	-	1,890.00
6562 MEDICAL EXAM	\$ -	-	-	-	-	-	0%	-	-
6564 MEDICAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-
6566 DENTAL EXAM	\$ -	-	-	-	-	-	0%	-	-
6568 DENTAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-
6610 GAS & OIL	\$ 12,000	712.66	7,672.95	6,960.29	(1,327.05)	9,000.00	64%	-	7,672.95
6620 VEHICLE INSURANCE	\$ 27,000	12,259.30	19,388.65	7,129.35	(861.35)	20,250.00	72%	-	19,388.65
6640 VEHICLE REPAIR & MAINTENA	\$ 9,000	4,019.24	13,214.11	9,194.87	6,914.11	6,300.00	147%	-	13,214.11
6712 STAFF TRAVEL-LOCAL	\$ 6,500	616.21	3,268.18	2,651.97	(1,336.82)	4,605.00	50%	-	3,268.18
6714 STAFF TRAVEL-OUT OF AREA	\$ 16,580	-	265.78	265.78	(8,024.22)	8,290.00	2%	-	265.78
6722 PER DIEM - STAFF	\$ -	-	-	-	-	-	0%	-	-
6724 PER DIEM - PARENT	\$ -	-	-	-	-	-	0%	-	-
6730 VOLUNTEER TRAVEL	\$ -	-	-	-	-	-	0%	-	-
6742 TRAINING - STAFF	\$ 12,000	-	3,229.25	3,229.25	(8,770.75)	12,000.00	30%	380.55	3,609.80
6744 TRAINING VOLUNTEERS	\$ 5,000	-	-	-	(3,500.00)	3,500.00	0%	-	-
6746 TRAINING PARENTS	\$ -	-	-	-	-	-	0%	-	-
6748 EDUCATION REIMBURSEMENT	\$ 10,500	-	-	-	(5,250.00)	5,250.00	0%	-	-
6750 FIELD TRIPS	\$ -	56.02	56.02	-	56.02	-	0%	-	56.02
6810 BANK CHARGES	\$ -	-	-	-	-	-	0%	-	-
6820 INTEREST CHARGES	\$ -	-	-	-	-	-	0%	-	-
6832 LIABILITY INSURANCE	\$ 336	30.54	272.38	241.84	20.38	252.00	81%	-	272.38
6834 STUDENT ACTIVITY INSURANC	\$ 2,084	-	711.63	711.63	(730.37)	1,442.00	34%	-	711.63
6840 PROPERTY TAXES	\$ 293	-	141.85	141.85	(151.15)	293.00	48%	-	141.85
6850 FEES & LICENSES	\$ 31,000	549.04	20,481.09	19,932.05	(2,918.91)	23,400.00	66%	-	20,481.09
6851 CPR FEES	\$ -	-	-	-	-	-	0%	-	-
6852 FINGER PRINTING	\$ 3,200	78.00	697.94	619.94	(1,702.06)	2,400.00	22%	-	697.94
6860 DEPRECIATION EXPENSE	\$ -	(4,068.26)	-	4,068.26	-	-	0%	-	-
6870 EMPLOYEE RECOGNITION	\$ -	-	-	-	-	-	0%	-	-
6875- EMPLOYEE HEALTH & WELFARE COSTS	\$ 20,000	4,154.82	4,154.82	-	(15,845.18)	20,000.00	21%	64.28	4,219.10
6880 VOLUNTEER RECONGNITION	\$ -	-	-	-	-	-	0%	-	-
6892 CASH SHORT / OVER	\$ -	-	-	-	-	-	0%	-	-
7110 PARENT ACTIVITIES	\$ -	-	-	-	-	-	0%	-	-
7111 PARENT MILEAGE	\$ 500	15.68	353.71	338.03	(46.29)	400.00	71%	-	353.71
7112 PARENT INVOLVEMENT	\$ 1,400	-	476.99	476.99	(503.01)	980.00	34%	-	476.99
7114 PPC ALLOWANCE	\$ 1,200	225.00	1,575.00	1,350.00	731.50	843.50	131%	-	1,575.00
7115 PPC FOOD ALLOWANCE	\$ -	-	-	-	-	-	0%	-	-
7116 POLICY COUN. FOOD ALLOWAN	\$ -	-	624.52	624.52	624.52	-	0%	-	624.52
8110 IN KIND SALARIES	\$ 136,819	115,061.65	387,659.81	272,598.16	288,344.81	99,315.00	283%	-	387,659.81
8120 IN KIND RENT	\$ 318,251	19,676.55	157,412.40	137,735.85	(73,598.60)	231,011.00	49%	-	157,412.40
8130 IN KIND - STATE	\$ 681,313	930.00	1,125.00	195.00	(493,429.00)	494,554.00	0%	-	1,125.00
9010 INDIRECT COST ALLOCATION	\$ 359,872	45,428.66	284,934.64	239,505.98	24,194.45	260,740.19	85%	21,607.61	306,542.25
Total Expenses	\$ 5,635,890	684,749.14	3,962,281.71	3,281,968.86	(127,365.33)	4,089,647.04	75%	259,053.85	4,221,335.56

Madera Regional Head Start
Budget to Actual
February 28, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD			
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered
Excess Revenue Over (Under) Expenditures	\$ -	(4,436.29)	-	-	-	-		-	-
		507,720.54	3,131,149.86	2,627,865.61					
		46,202.57	284,934.64	239,135.77		9.10%			

ADMINISTRATIVE EXPENSES
PERCENT ADMINISTATIVE
LIMIT IS 15%

YTD Contract %

Account

Description	Balance
Revenues	
4110- GRANT INCOME-FEDERAL	824,368.65
4210- DONATIONS	-
4220- IN KIND CONTRIBUTIONS	590,185.79
4330- SALE OF ASSETS	-
4350- RENTAL INCOME	-
4390- MISC INCOME	-
Total Revenues	<u>1,414,554.44</u>
5010 SALARIES & WAGES	363,925.78
5019- SALARIES & WAGES C19	-
5020 ACCRUED VACATION PAY	42,750.46
5112 HEALTH INSURANCE	166,454.84
5114 WORKER'S COMPENSATION	19,267.02
5115- Worker's Compensation C19	-
5116 PENSION	28,276.87
5117- Pension C19	-
5121- FICA C19	-
5122 FICA	28,819.61
5123- SUI C19	-
5124 SUI	8,004.71
5130 ACCRUED VACATION FRINGE	3,803.15
6110 OFFICE SUPPLIES	5,551.42
6112 DATA PROCESSING	(19,069.45)
6121 FOOD	2,352.07
6122 KITCHEN SUPPLIES	4,918.62
6130 PROGRAM SUPPLIES	(94,238.05)
6132 MEDICAL & DENTAL SUPPLIES	(7,762.35)
6134 INSTRUCTIONAL SUPPLIES	11,780.51
6140 CUSTODIAL SUPPLIES	1,645.58
6142 LINEN/LAUNDRY	40.00
6150 UNIFORM RENTAL/PURCHASE	300.00
6170 POSTAGE & SHIPPING	112.29
6180 EQUIPMENT RENTAL	3,166.78
6181 EQUIPMENT MAINTENANCE	8,461.19
6221 EQUIPMENT OVER >\$5000	8,618.21
6231- BUILDING RENOVATION	-
6310 PRINTING & PUBLICATIONS	5,955.29
6312 ADVERTISING & PROMOTION	(200.00)
6320 TELEPHONE	96,694.33
6410 RENT	25,969.91
6420 UTILITIES/ DISPOSAL	19,881.59
6432 BUILDING REPAIRS/ MAINTEN	(107,976.00)
6433 GROUNDS MAINTENANCE	2,067.05
6435 BUILDING IMPROVEMENTS	-

Account

Description	Balance
6436 PEST CONTROL	667.67
6437 BURGLAR & FIRE ALARM	576.41
6440 PROPERTY INSURANCE	20,852.89
6520 CONSULTANTS	(14,593.58)
6522 CONSULTANT EXPENSES	(307.30)
6524 CONTRACTS	49,000.00
6530 LEGAL	596.60
6540 CUSTODIAL SERVICES	2,601.48
6555 MEDICAL SCREENING/DEAT/ST	510.00
6562 MEDICAL EXAM	-
6564 MEDICAL FOLLOW-UP	-
6566 DENTAL EXAM	-
6568 DENTAL FOLLOW-UP	-
6610 GAS & OIL	4,327.05
6620 VEHICLE INSURANCE	7,611.35
6640 VEHICLE REPAIR & MAINTENA	(4,214.11)
6712 STAFF TRAVEL-LOCAL	3,231.82
6714 STAFF TRAVEL-OUT OF AREA	16,314.22
6722 PER DIEM - STAFF	-
6724 PER DIEM - PARENT	-
6730 VOLUNTEER TRAVEL	-
6742 TRAINING - STAFF	8,390.20
6744 TRAINING VOLUNTEERS	5,000.00
6746 TRAINING PARENTS	-
6748 EDUCATION REIMBURSEMENT	10,500.00
6750 FIELD TRIPS	(56.02)
6810 BANK CHARGES	-
6820 INTEREST CHARGES	-
6832 LIABILITY INSURANCE	63.62
6834 STUDENT ACTIVITY INSURANC	1,372.37
6840 PROPERTY TAXES	151.15
6850 FEES & LICENSES	10,518.91
6851 CPR FEES	-
6852 FINGER PRINTING	2,502.06
6860 DEPRECIATION EXPENSE	-
6870 EMPLOYEE RECOGNITION	-
6875- EMPLOYEE HEALTH & WELFARE COSTS	15,780.90
6880 VOLUNTEER RECONGNITION	-
6892 CASH SHORT / OVER	-
7110 PARENT ACTIVITIES	-
7111 PARENT MILEAGE	146.29
7112 PARENT INVOLVEMENT	923.01
7114 PPC ALLOWANCE	(375.00)
7115 PPC FOOD ALLOWANCE	-
7116 POLICY COUN. FOOD ALLOWAN	(624.52)
8110 IN KIND SALARIES	(250,840.81)
8120 IN KIND RENT	160,838.60
8130 IN KIND - STATE	680,188.00
9010 INDIRECT COST ALLOCATION	53,329.75
Total Expenses	1,414,554.44

Account

Description	Balance
Excess Revenue Over (Under) Expenditures	-
	\$415,532.40
	10.39%
	81.68%

CAPMC Work Related Injuries Report - February 2025 BOARD OF DIRECTORS							
Recordable Injuries							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Food Service/Head Cook	Chowchilla	Bite	2/18/2025	11:09 AM	EE was cleaning the table and picking up toys, when a child bit EE's left arm.	0	2/18/25: Called Medcor; self-care/first aid.
Medcor: Self Treat First Aid							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	
Claims							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Up To Date Injuries: January 2023 to December 2023							
(1) Hand Injuries	() Feet Injuries	() Chest Injuries					
() Back Injuries	() Eye Injuries	(1) Neck Injuries	() Bottom				
() Knee Injuries	() Leg Injuries	(1) Head Injuries	() Hip				
(2) Arm Injuries	() Wrist Injuries	() Ankle Injuries					
() Elbow Injuries	() Burn Injuries	() Respiratory Injuries					
() Shoulder Injuries	() Abdomen Injuries	() Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					

CAPMC Work Related Injuries Report - March 2025 BOARD OF DIRECTORS							
Recordable Injuries							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Medcor: Self Treat First Aid							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	
Maintenance Worker I	Gill Ave.	Open Wound	3/17/2025	1:30 PM	EE was using a "snake" to clean out sewer drains when the "snake" tool became stuck and EE accidentally put his foot on the accelerator pedal, causing the "snake" to pull EE's right arm and wrist resulting in open wounds.	2	03/18/25: Called Medcor; selfcare/first aid (reported late).
Instructional Aide III	Chowchilla	Human Bite	3/19/2025	9:15 AM	EE tried to take the child's toothbrush, when the child bit EE on the left hand.	0	3/19/25: Called Medcor; selfcare/first aid.
Food Service Worker/Instructional Aide I	Chowchilla	Contusion	3/24/2025	9:15 AM	EE was rearranging plates in the kitchen. When EE turned around, EE hit left knee on a box causing contusion.	0	3/24/25: Called Medcor: Selfcare/first aid.
Housing Coordinator	G Street	Fall	3/24/2025	9:20 AM	EE was walking to agency vehicle, when EE stepped wrong after opening the vehicle door and EE fell down scraping the left knee.	0	03/24/25: Called Medcor: selfcare/first-aid.
Housing Coordinator	Highway 41 / Highway 145	Fall	3/25/2025	10:15 AM	EE was in agency vehicle and when EE stepped out of the vehicle her left foot slipped, causing EE to fall onto her left knee on the gravel, resulting in pain and reopening of a scrape from prior injury from the day before.	0	03/25/25: Called Medcor: selfcare/first-aid.
Claims							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Up To Date Injuries: January 2023 to December 2023							
(2) Hand Injuries	() Feet Injuries	() Chest Injuries					
() Back Injuries	() Eye Injuries	(1) Neck Injuries	() Bottom				
(3) Knee Injuries	() Leg Injuries	(1) Head Injuries	() Hip				
(3) Arm Injuries	() Wrist Injuries	() Ankle Injuries					
() Elbow Injuries	() Burn Injuries	() Respiratory Injuries					
(1) Shoulder Injuries	() Abdomen Injuries	() Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					



BOARD OF DIRECTORS 2025 ATTENDANCE

Director	Area Represented	January	February	March	April	May	June	July	August	September	October	November	December
Public Officials													
Deborah Martinez	Department of Social Services	P	P	-									
David Hernandez <i>Vice-Chairperson</i>	Madera Unified School District	X	P	-									
Leticia Gonzalez A: Robert Poythress	Madera County Board of Supervisors	P	X	-									
Steve Montes A: Mayor Cece Gallegos	Madera City Council	P	P	-									
Jeff Troost	Chowchilla City Council	P	P	-									
Private Sector Officials													
Debi Bray	Madera Chamber of Commerce	P	P	-									
Otilia Vasquez	Head Start Policy Council	X	P	-									
Donald Holley	Community Affairs	P	P	-									
Eric LiCalsi <i>Chairperson</i>	Attorney at Law	P	X	-									
Molly Hernandez	Early Childhood Education & Development	P	X	-									
Low-Income Target Area Officials													
Martha Garcia	Central Madera/Alpha	X	X	-									
Tyson Pogue <i>Secretary/Treasurer</i>	Eastern Madera County	P	P	-									
Richard Gutierrez	Eastside/Parksdale	P	P	-									
Diana Plamer <i>(Seated on 1/11/2024)</i>	Fairmead/Chowchilla	P	P	-									
Aurora Flores	Monroe/Washington	P	P	-									
<i>Total Directors</i>		12/15	11/15	-									

STAFFING CHANGES
February 5, 2025 - March 31, 2025
BOARD OF DIRECTORS

NON-HEAD START DEPARTMENTS

NEW HIRES

Identification Number	Position	Location	Effective Date	Hours	Justification
61470	Provider Services Associate	Resource and Referral & Alternative Payment Program - Gill	3/4/2025	80	Open Position

SUBSTITUTES

Identification Number	Position	Location	Effective Date	Hours	Justification
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VOLUNTARY RESIGNATIONS

Identification Number	Position	Location	Effective Date	Hours	Justification
61112	Specialty Advocate/Victim Services	Victim Services - Yosemite	2/28/2025	80	Resignation
61327	Housing Case Worker	Community Services - Gill	3/24/2025	80	Resignation

TERMINATION

Identification Number	Position	Location	Effective Date	Hours	Justification
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HEAD START DEPARTMENTS

NEW HIRES

Identification Number	Position	Location	Effective Date	Hours	Justification
61377	Teacher II	Madera Regional Head Start - Chowchilla	2/10/2025	80	Open Position
61484	Instructional Aide II/Janitor	Madera Regional Head Start - Fauremead	3/3/2025	80	Open Position

SUBSTITUTES

Identification Number	Position	Location	Effective Date	Hours	Justification
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VOLUNTARY RESIGNATIONS

Identification Number	Position	Location	Effective Date	Hours	Justification
61467	Food Services/Cook	Fresno Migrant Head Start - Selma	2/12/2025	80	Resignation
61376	Instructional Aide I/Janitor	Madera Regional Head Start - Verdell	2/28/2025	80	Resignation
61237	Food Services/Cook	Fresno Migrant Head Start - Five Points	3/19/2025	80	Resignation
60072	Advocate II	Fresno Migrant Head Start - Inez Rodriguez	4/1/2025	80	Resignation

TERMINATIONS

Identification Number	Position	Location	Effective Date	Hours	Justification
60152	Instructional Aide II/Janitor	Fresno Migrant Head Start - Five Points	11/27/2024	80	Policy 1005.08.00 - Recall
00423	Associate Teacher	Madera Migrant Head Start - Mis Angelitos	2/28/2025	80	Policy 310.06.00-Rejection of probationary employee
60202	Teacher II	Madera Migrant Head Start - Mis Angelitos	3/1/2025	80	Policy 1005.08.00 - Recall
61481	Teacher III	Madera Regional Head Start - Chowchilla	3/28/2025	80	Policy 310.06.00-Rejection of probationary employee

Community Action Partnership of Madera County
Victim Services

Presents:

NATIONAL CRIME
VICTIMS' RIGHTS WEEK

Victims Memorial Display

FRI **11** APR
2025

2025 Award Recipients:

Dina Santos

Detective, Madera Police Department

Nick Karp

Senior Deputy District Attorney, District Attorney's Office

Yvette Taylor

Investigator, District Attorney's Office

Sandra Avalos

Child Forensic Interviewer



At 5:30 P.M.

675 S. Pine Street #101
Madera, CA 93637





18th Annual

WALK A MILE IN *her shoes*

APRIL 25, 2025

COURTHOUSE PARK

210 W. YOSEMITE AVE, MADERA, CA 93637

CHECK-IN/REGISTRATION: 4:30PM

WALK STARTS: 5:30PM

For more information contact,
CAPMC Victim Services

(559) 661-1000



**REGISTER
ONLINE**

NUNCA HAY
EXCUSA
NI INVITACION
PARA UNA
VIOLACION

**DENIM
DAY**
EST. 1999

THERE IS NO
EXCUSE
AND NEVER
AN INVITATION
TO RAPE



APRIL 30, 2025
MAKE A STATEMENT
WITH YOUR CLOTHES
WEAR JEANS
WITH A PURPOSE



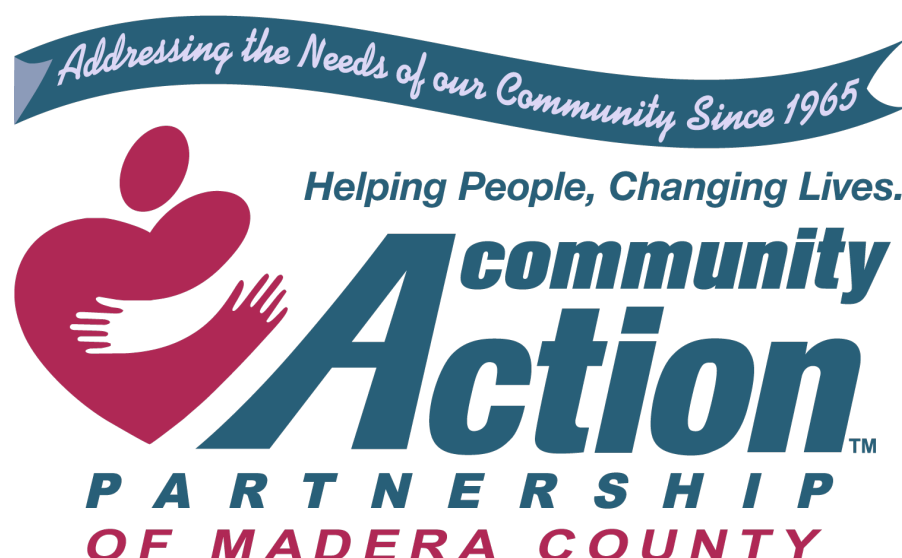
SEXUAL ASSAULT

**AWARENESS
DAY**



Wear Teal

04.01.25



April is Child Abuse Prevention Month

Wear Blue Day

April 4, 2025



***Wear blue to raise awareness and
show your commitment to the
prevention of child abuse***

Promoting Healthy Eating and Nutrition for Head Start Children and Families

 headstart.gov/policy/im/acf-ohs-im-25-03

Promoting Healthy Eating and Nutrition for Head Start Children and Families ACF-OHS-IM-25-03

U.S. Department
of Health and Human Services

ACF
Administration for Children and Families

1. **Log Number:** ACF-OHS-IM-25-03
2. **Issuance Date:** 03/19/2025
3. **Originating Office:** Office of Head Start
4. **Key Words:** Nutrition

Information Memorandum

To: All Head Start Recipients

Subject: Promoting Healthy Eating and Nutrition for Head Start Children and Families

Information:

Head Start programs play a vital role in supporting healthy eating and nutrition for enrolled children and families. Access to healthy foods and other nutrition services helps children grow, develop, and learn. Good nutrition is essential for brain development and provides children with the energy needed to stay active and focused throughout the program day. A balanced diet helps strengthen a child's immune system, reducing the risk of infections and illnesses. It also prevents childhood obesity, which can lead to chronic diseases like heart disease and diabetes.

This Information Memorandum (IM) affirms the critical role of Head Start programs in ensuring children and families have access to healthy food and comprehensive nutrition services. It also includes an overview of relevant statutory and regulatory requirements and reminds programs of the resources and partnerships available to support robust nutrition services for children and families. Lastly, this IM provides tips to foster enthusiasm for healthy eating in early learning environments and encourages Head

Start programs to use innovative strategies to promote health and nutrition. An appendix of additional resources is included to guide programs in their efforts.

BACKGROUND:

Head Start programs play an important role in achieving healthy outcomes for children and families. Nutrition services can be particularly impactful for families who experience food insecurity or live in communities where affordable, healthy food is less available. Research indicates that Head Start children are more likely to receive dental checkups and have healthy eating patterns than non-participants. They also have lower Body Mass Index (BMI) scores and are less likely to be overweight compared to children in other non-parental care ([Lee et al., 2013](#)). Obese, overweight, or underweight children who participate in Head Start have a significantly healthier BMI by kindergarten ([Lumeng, et al., 2015](#)). Additionally, Head Start graduates have better health status as adults than non-graduates; they are 7 percent less likely to be in poor health as adults than their siblings who did not attend Head Start ([Johnson, 2010](#); [Deming, 2009](#)).

The Head Start Program Performance Standards (the Performance Standards) prioritize nutrition services that are culturally and developmentally appropriate and meet each child's individual needs, including those with disabilities, allergies, and special dietary needs ([45 CFR §1302.44\(a\)\(1\)](#)). In doing so, programs help children experience a variety of nutritious foods, provide mealtime opportunities for socialization and enrichment, and support families in learning about the importance of healthy foods at home.

Head Start programs promote access to healthy food and nutrition in many ways. This includes, but is not limited to:

- Increasing access to and availability of healthy foods for children and families in classrooms, during home visits or group socialization activities, and during parent and family engagement activities.
- Supporting families with pregnancy, post-partum, and breastfeeding, as well as ensuring the nutritional needs of infants and toddlers are fully met.
- Helping families access affordable, healthy food options at home.
- Providing families with education on nutrition and the importance of physical activity.
- Reducing administrative burden and supporting families to get connected with other nutrition-related services for which they might be eligible, such as the Supplemental Nutrition Assistance Program (SNAP) and the Special Supplemental Assistance Program for Women, Infants, and Children (WIC).
- Using registered dietitians or nutritionists to support the implementation of Head Start requirements for healthy nutrition.
- Making safe drinking water available to children during the program day.
- Providing materials and equipment for center-based or home-based learning activities related to healthy eating, such as supplies to create gardens, greenhouses, and Indigenous seed hubs.

All Head Start grant recipients and their delegate agencies are required to participate in the Child and Adult Care Food Program (CACFP). The CACFP is a federal United States Department of Agriculture (USDA) program that provides reimbursements for nutritious meals and snacks to eligible children enrolled in participating programs, including Head Start programs. Implementing the [CACFP meal patterns](#) helps to ensure children receive a variety of nutrient-dense foods, including whole grains, a variety of fresh fruits, and vegetables, all while reducing intake of ultra-processed foods, added sugar intake, and saturated fats. While CACFP mandates low-fat options, including low-fat and fat-free dairy products for children over the age of 2, emerging evidence ([Venn-Watson 2023](#); [Vanderhout, et al., 2020](#)) suggests whole, full-fat dairy supports child development. Head Start programs can explore offering whole dairy where funding allows. We will support implementation of possible updated guidelines while meeting current standards. CACFP also provides resources such as the [seasonal buying guide](#) to promote in-season local produce, which is often full of flavor and nutrients, less reliant on chemicals and pesticides, and supports sustainability and local farmers. Additional information on CACFP is provided in more detail below.

Head Start programs are also required to actively collaborate with parents and families, including expectant families, on healthy eating practices ([45 CFR §1302.46](#)). Programs also engage parents to discuss their child's nutritional status and provide opportunities for families to learn about preparing healthy food at home.

Overview of Relevant Statutory and Regulatory Requirements

Nutrition services have been a hallmark of the Head Start program since its inception. This is reflected in the Head Start Act (the Act) and the Performance Standards, which detail program requirements related to food and nutrition. For instance, [Section 638](#) of the Act identifies nutrition as a key activity of the funding provided to Head Start agencies. [Section 648](#) of the Act requires programs to have qualified staff who can promote the importance of healthy, nutritional choices in daily classroom and family routines to prevent childhood obesity. The Act mentions nutrition services in other areas as well, as an essential part of comprehensive Head Start services.

The Performance Standards further outline what it means to provide nutrition services in Head Start programs. These requirements generally fall into two categories: those that occur when children are present in the teaching and learning environment, and those that focus on engaging with families.

Nutrition Requirements for the Teaching and Learning Environment

[Subpart D](#) of the Performance Standards focuses on the health and mental health requirements for Head Start programs. It states that programs must provide high-quality health, oral health, mental health, and nutrition services that are developmentally, culturally, and linguistically appropriate and that will support each child's growth and school readiness ([45 CFR §1302.40](#)). This includes serving foods that are familiar to children as well as new foods. There are various requirements within this subpart that elaborate on what is expected of Head Start programs in the area of nutrition services:

- All Head Start programs must design and implement nutrition services that meet dietary needs of each child, including children with special dietary needs and children with disabilities, to support their growth and school readiness ([45 CFR §1302.44\(a\)\(1\)](#)).
- To ensure up-to-date child health status, Head Start programs must identify each child's nutritional health needs, considering available health information such as special dietary requirements, food allergies, and community nutrition issues ([45 CFR §1302.42\(b\)\(4\)](#)).
- The Performance Standards at [45 CFR §1302.44](#) detail specific child nutrition requirements, which include:
 - Ensuring each child in a program that operates for fewer than six hours per day receives meals and snacks that provide **one third to one half** of the child's daily nutritional needs.
 - Ensuring each child in a program that operates for six hours or more per day receives meals and snacks that provide **one half to two thirds** of the child's daily nutritional needs.
 - Serving three- to five-year-olds meals and snacks that conform to USDA requirements and are high in nutrients and low in saturated fat, sugar, and salt. Expect possible future updates to nutrition guidelines to reflect the latest science, including providing whole, full-fat dairy for child development.
 - Making sure that all children receive a nourishing breakfast by providing nutrient rich foods for children who did not eat breakfast before they arrived at their Head Start center.
 - Providing appropriate healthy snacks and meals to each child during group socialization activities in the home-based option.
 - Promoting breastfeeding for mothers who wish to breastfeed during program hours. This may include offering facilities to properly store and handle breast milk and making accommodations when needed.

- Connecting families to community lactation consultants or counselors when they choose breastfeeding but need support to be successful.

[Subpart C](#) of the Performance Standards focuses on the teaching and learning environment specifically when children are in center-based and family child care programs. The Performance Standards ensure that mealtimes are structured and used as learning opportunities. Language skills are strengthened through social conversations and fine motor abilities are tested in handling utensils or serving aides. The social skills involved in the back and forth of mealtime conversation also help children navigate friendships, turn-taking, and self-regulation.

Programs must implement snack and mealtimes in a manner that supports children’s development and learning ([45 CFR §1302.31\(e\)\(2\)](#)):

- [Family style dining](#) – when children and teachers sit together for a meal or snack – is encouraged when developmentally appropriate to support consistency between home and school by replicating the experience of eating together as a family. Family style dining also offers a chance for staff to model healthy food choices and the importance of nutrition. Head Start programs are encouraged to use family style meals when developmentally appropriate. Family style meals benefit children by:
 - Encouraging healthy food choices as teachers and peers model positive attitudes toward nutrition.
 - Supporting children to learn in developmentally appropriate ways about concepts such as serving sizes, nutritional food groups, and the value of trying new foods.
 - Offering opportunity for children to practice using appropriately sized utensils to serve themselves and helping to set and clear the table. This improves children’s fine motor skills, boosts their self-confidence, and expands their social skills.
- Support children's understanding of how food and nutrition contribute to growth and overall health, in alignment with the Head Start Early Learning Outcomes Framework (ELOF). For example, a preschooler should be supported to identify a variety of healthy and unhealthy foods, and to make healthy eating choices both independently and with support, and a toddler should show willingness to try nutritious foods when offered on multiple occasions.
- Make snack and mealtimes a positive experience for children. This means programs provide sufficient time for children to eat, avoid using food as a reward or punishment, and do not force children to finish their food. The Performance Standards help programs make meals enjoyable by creating [positive eating environments](#) where children are supported to develop and maintain healthy relationships with food.
- Promote consistency in mealtime routines between home and school by providing one-on-one time for infants during bottle feeding. For bottle-fed infants, Head Start programs must hold infants during feeding to support socialization. This one-on-one time helps staff build their relationships with infants. In turn, these safe and trusting relationships provide the foundation for learning and development because they help very young children feel secure and confident about exploring the world around them.

Nutrition Requirements for Engaging with Families

Parent and family engagement is a cornerstone of comprehensive Head Start services. Programs must partner with families to support their wellbeing and their children’s learning and development. As it relates to health and nutrition, programs are required to promote children’s and families’ health by providing nutrition education support services that are understandable to individuals, including individuals with low health literacy ([45 CFR §1302.46\(a\)](#)). Programs must collaborate with parents to discuss their child’s nutritional status, including the importance of healthy eating, the negative health consequences of sugar-sweetened beverages, and the importance of physical activity. They must also help parents understand how to select and prepare nutritious foods that meet the family’s nutrition and food budget needs ([45 CFR](#)

[§1302.46\(a\)\(1\)\(ii\)](#)). Programs are strongly encouraged to provide specific information to families about the importance of eating whole foods and minimizing ultra-processed foods and avoiding added sugars such as those in soda and other sugar-sweetened beverages.

Funding and Partnerships to Support Nutrition Services for Head Start Programs, Children, and Families

Child and Adult Care Food Program (CACFP) and Head Start Programs

Head Start grant recipients and their delegate agencies are required to participate in CACFP ([45 CFR §1302.44\(b\)](#)), a federal program administered by the USDA, Food and Nutrition Services (FNS). Programs are reimbursed by CACFP for all enrolled children at the free rate. CACFP reimburses Head Start programs for up to two meals and one snack, or two snacks and one meal per day. All meals and snacks eligible for reimbursement by CACFP must conform to the requirements in the [CACFP Meal Patterns for Children](#).

The amount and type of food that must be offered varies based on the meal or snack, as well as the specific age group being served. USDA provides numerous resources to assist program officials in determining how foods credit toward the meal pattern requirements, including the [Food Buying Guide for Child Nutrition Programs](#) (FBG). Head Start programs are encouraged to speak with the [state agency](#) that administers the CACFP to determine if a food that is not in the FBG is eligible for reimbursement. [Additional videos](#) are available on the Head Start website to support programs with CACFP implementation.

Per [45 CFR §1302.44\(b\)](#), Head Start grant funds may be used to cover any allowable costs for meal services that are not covered by the USDA program. Foods purchased with Head Start grant funds must conform with the nutritional requirements in [45 CFR §1302.44\(a\)\(2\)\(iii\)](#), including being high in nutrients and low in saturated fat, sugar, and salt. Head Start funds may also be used to pay for food that is provided to families for consumption at home, if they have a specific programmatic purpose related to family engagement. For example, Head Start programs can provide supplies for parents to engage in healthy cooking activities or start a family garden with their children at home, and parents can share about these experiences during parent groups or socializations.

Other Federal Programs that Support Healthy Eating and Nutrition for Head Start Children and Families

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

WIC is a public health nutrition program administered by the USDA that provides nutrition education, nutritious foods, breastfeeding support, and health care referrals for income-eligible pregnant or postpartum women, infants, and children up to age 5. Head Start programs can support families to determine if they are eligible for WIC and then help them to enroll. Local WIC and Head Start programs work closely together in many communities to support the healthy development of children and families. This strong collaboration at the local level allows the two programs to coordinate their services and maximize use of resources (e.g., funding, staff, space) for children and families. Head Start programs are encouraged to view [suggested strategies and resources](#) to further enhance partnerships with WIC programs at the state and local levels.

Supplemental Nutrition Assistance Program (SNAP)

SNAP is a federal program administered by the USDA that provides food benefits to low-income families to supplement their grocery budget so they can afford the nutritious food essential to health and well-being. Similar to WIC, Head Start programs can support families to determine if they are eligible for SNAP and then help them to enroll. Families who already receive [SNAP are considered categorically eligible for Head Start services](#). This allows for [cross-program recruitment](#) and eliminates duplicative and burdensome paperwork for families who are already eligible for a federal public assistance benefit. It also reinforces access to healthy nutrition services for the children and families Head Start programs serve and provides opportunities to prioritize education about healthy food consumption, including the importance of minimizing ultra-processed and high-sugar foods.

Tips to Foster Enthusiasm for Healthy Eating and Nutrition

Head Start programs have many options for integrating creative approaches to healthy eating and nutrition services that are aligned with the Performance Standards and developmental progressions in the [Head Start Early Learning Outcomes Framework \(ELOF\)](#). The tips below provide some examples:

- **Make nutrition education activities fun, interactive, hands on, and part of the daily schedule.** Connecting nutrition activities with reading, math, or science content makes for a comprehensive approach to learning. Send versions of learning materials home with parents with instructions for how they can share in this learning with their children. Some ideas include:
 - **Sensory activities and games:** Ask children to describe the tastes or texture of foods. Use fruits and vegetables with different colors, shapes, and textures, such as kiwi, pineapples, or avocados, and let children examine both the inside and outside of fruits and vegetables.
 - **Storytelling and pretend play:** Turn mealtime into story time. Turning broccoli into a “tree” or carrots into “sticks” makes mealtime fun. Outside of mealtime, use nutrition in imaginative play:
 - Pretend to be different characters making good food choices.
 - Read books with characters making healthy choices.
 - Set up a dramatic play area with healthy food choices in a kitchen, grocery store, or restaurant and talk about selecting nutritious foods.
 - **Meal planning:** Plan fun learning experiences like “Ingredient of the Week” where children select a healthy ingredient to be included in the daily lunch menu for a week. Host special days focused on nutrition, like “Fruit and Veggie Day,” or have a “Healthy Snack Party”. Reach out to the CACFP state agency contact for approved meal and snack ideas that increase variety. For families, provide take-home materials that encourage variety in meals. Consider easy, fast, and healthy recipes that can be part of a family’s routine menu at home.
 - **Growing plants:** Have a small garden or indoor plants to show children how food grows. Take a nature walk to find different food and plants or visit local farms and farmers markets. If in-person visits are not possible, use technology for a virtual farm trip.
 - **Mealtime:** Share materials with families that support making mealtime fun and educational. Help families engage children as part of meal prep. As their skills develop, children can participate in setting the table, washing fruit and vegetables, and mixing ingredients. Families can extend these learning moments by inviting children to count or measure ingredients, identify food colors, and learn new vocabulary.
 - **Family style meals:** Family style dining encourages learning and development not only at the table but away from mealtime as well. Children learn independence, social skills, and other important habits that will last them through adulthood. Parents who have not experienced family style meals often enjoy these experiences and, with support from program staff, may adopt these practices at home. Use these [tips for family style dining](#).
- **Increase access to fresh foods.** Explore opportunities to help children and families learn about and access fresh foods through creative experiential opportunities and connections:

- **Connect with local businesses:** Take field trips to farmers markets, local working farms, or grocery stores to teach children about fresh fruits and vegetables. Children may be eager to identify new foods they would like to try. Teachers can use the foods in lesson plans and for [healthy snacks](#).
- **Connect with other Head Start programs.** Visit other Head Start programs who are integrating experiential learning opportunities to promote health and wellness.
- **Engage with families.** Ask parent volunteers to assist in the [creation of an on-site garden](#), where they can pick fresh food to take home for their families. Share information during parent groups and socializations about balancing nutrients, including calories, proteins, vitamins, and minerals. Staff can share books for parents to read with their children about what foods make up each food group and how much of each food group is needed to fuel the brain and body.
- **Food pantries:** Establish relationships with local food pantries, if available in the community. Ensure you have a process for regularly checking in with all families about their food security and connect them to local food pantry resources as needed.
- **Focus on the communities served.** Take the time to get to know enrolled families on an individual and community level, and incorporate their traditions and culture into healthy meals at the program and as part of community events. Group events are a great time to serve traditional foods and explore community cultures. For example, offer a rotating, in-person or virtual cooking class drawing on healthy, local or cultural meals for the families in your program. Ingredients can be provided in advance.
- **Breastfeeding and infant nutrition.** Breastfeeding is the perfect mix of nutrition for growing babies. [The American Academy of Pediatrics \(AAP\)](#) recommends that infants be exclusively breastfed for the first six months, then breastfed for at least one year while they are introduced to complementary foods. Head Start programs can provide a [breastfeeding friendly environment](#) by having a nursing room on-site for either enrolled pregnant women or mothers who want to come to the program and breastfeed their enrolled infants.

Thank you for the work you do on behalf of children and families.

Sincerely,

/ Captain Tala Hooban /

Captain Tala Hooban
Acting Director
Office of Head Start

Resources:

- [Fact Sheet: Promoting Healthy Eating and Nutrition for Head Start Children and Families](#)
- [Subscribe to the Early Childhood Health and Wellness](#) listserv to receive the monthly Small Bites newsletter, which features information and tools to help establish healthy nutrition practices.
- [Nutrition Building Blocks](#) is a free course offered through the Head Start learning management system, the Individualized Professional Development (iPD) Portfolio. Complete the course to earn continuing education units while learning how to integrate healthy nutrition messages into music and movement activities for young children and teachers.
- [Caring for Children with Food Allergies](#) is a resource to help programs prepare to care for children with allergies to specific foods.
- [Watch the CACFP Meal Patterns Webinar](#) to learn about specific CACFP meal pattern requirements.
- [Healthy Feeding from the Start for Expectant Families](#) is a resource to help families understand how they can form healthy feeding habits from the beginning of their child's life.

- These resources offer family-friendly tips for establishing healthy and age-appropriate eating practices at home:
 - [Feeding Your 9-Month-Old](#)
 - [Feeding Your Toddler](#)
 - [Feeding Your Preschooler](#)
- [Supporting Food Security and Access to Indigenous Foods for Children and Families in Tribal Early Childhood Programs \(ACF-OHS-IM-25-01\)](#) provides information to Tribal Nations and communities regarding opportunities to use Head Start funding to promote access to healthy Indigenous foods.
- [Growing Head Start Success with Farm to Early Care and Education](#) is a resource to support programs with aligning the Performance Standards and the ELOF with farm to early care and education opportunities.
- [The Office of Disease Prevention and Health Promotion](#) leads prevention, nutrition, and physical activity programs, and has additional resources:
 - **Eat Healthy: Birth to Age 2**
 - English: [Build a Healthy Eating Routine for Your Baby \(Birth to Age 2\)](#)
 - Spanish: [Establece una rutina alimentación saludable para tu bebé \(desde el nacimiento hasta los 2 años\)](#)
 - **Eat Healthy: Kids & Teens**
 - English: [Help Your Child Build a Healthy Eating Routine](#)
 - Spanish: [Ayuda a tu hijo o hija a desarrollar una rutina de alimentación saludable](#)
 - **Cut Down on Added Sugars**
 - English: [Cut Down on Added Sugars](#)
 - Spanish: [Reduce el consumo de azúcares añadidos](#)
 - **Cut Down on Saturated Fats**
 - English: [Cut Down on Saturated Fat](#)
 - Spanish: [Reduce el consumo de grasa saturada](#)

Historical Document