



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

### Agenda

Thursday, January 8, 2026  
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](http://www.maderacap.org) for updates.*

### CALL TO ORDER BOARD OF DIRECTORS

ROLL CALL – Mattie Mendez

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 THE 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 Board of the Regular Board of Directors Meeting – December 11, 2025. Will be distributed at meeting.
- D-2 Review and consider accepting the Bank of America & Community West Bank Credit Card Statements:
  - December 2025
- D-3 Review and consider accepting the American Express and All Other Credit Card Statements:
  - None
- D-4 Ratify the submission of the application requesting continued funding from the California Department of Social Services – Child Care and Development Division (CCDD) for Fiscal Year 2026-27.
- D-5 Ratify the Executive Director to sign and submit the City of Madera Community Development Block Grant (CDBG) Housing Stabilization Program 2026 – 2027 application. Will be distributed at meeting.
- D-6 Review and consider ratifying the submission of the City of Madera Community Development Block Grant (CDBG) for the Fresno Madera Continuum of Care (FMCoC) Membership Application for 2026 – 2027. Will be distributed at meeting.
- D-7 Victim Services Monthly Report – December 2025
- D-8 Review the Child Care Alternative Payment Program and Resource & Referral Program Report for January 2026 (Informational Only).
- D-9 Child Advocacy Center Monthly Report – December 2025 (Informational Only).

**E. DISCUSSION ITEMS – All supporting documents will be distributed at the meeting**

- E-1 Review and consider accepting the auditor reports and the audited financial statements for the year ended June 30, 2025.

- E-2 Review and approve the agency-wide budget required by the CSBG Organizational Standards adopted by the State of California Community Services Division.
- E-3 Review and authorize renewal of the line of credit with West America Bank in the amount of \$200,000 that will mature on January 31, 2026.

**F. ADMINISTRATIVE/COMMITTEE REPORTS TO THE BOARD OF DIRECTORS**

- F-1 Finance Committee Report – January 2026
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – None
- F-4 Financial Statements – Summary only – November and December 2025
- F-5 Head Start Policy Council/Committee Reports - None
- F-6 Work Related Injury Report – None
- F-7 Staffing Changes – None
- F-8 CAPMC Board of Directors Attendance Report – None

**G. CLOSED SESSION**

None

**H. CORRESPONDENCE**

- H-1 Human Trafficking Awareness Day Flyer

**I. ADJOURN**

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I, Mattie Mendez, Executive Director, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for January 8, 2026, in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on January 5, 2026.

Mattie Mendez

Executive Director

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Regular Board of Directors Meeting**  
**December 11, 2025**  
**1225 Gill Ave, Madera, CA 93637**

**ACTION SUMMARY MINUTES**

The Board of Directors Meeting was called to order at 5:31 p.m. by Donald Holley

**Members Present**

Vice-Chairperson David Hernandez  
Deborah Martinez  
Chairwoman Supervisor Leticia  
Gonzalez  
Councilmember Steve Montes  
Councilmember Jeff Troost  
Debi Bray  
Katherine Creek  
Donald Holley  
Martha Garcia  
Richard Gutierrez  
Diana Palmer  
Molly Hernandez  
Aurora Flores

**Members Absent**

Secretary/Treasurer Sheriff Tyson  
Pogue  
Judge Eric LiCalsi

**Personnel Present**

Mattie Mendez  
Donna Tooley  
Irene Yang  
Ana Gudino  
Xai Vang  
Maritza Gomez

**Public – Others Present**

None.

**A. PUBLIC COMMENT**

Closed.

**B. ADOPTION OF THE AGENDA**

**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 THE AGENDA:** Adoption of the agenda as presented or with approved additions.

Motion: APPROVED AS PRESENTED

Moved by Donald Holley, Seconded by Chairwoman Supervisor Leticia Gonzalez

Vote: Unanimous Approval

**C. TRAINING/ADVOCACY ISSUES**

None.

**D. Consent Items**

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 Meeting – November 13, 2025.
- D-2** Review and consider approving the Minutes for the Madera Migrant/Seasonal Head Start Policy Council Committee Meeting- October 7, 2025.
- D-3** Review and consider approving the Minutes for Madera Regional & Early Head Start Executive Policy Council Committee Meeting – November 6, 2025.
- D-4** Review and consider accepting the Bank of America & Community West bank Credit Card Statements:
- September, October and November 2025
- D-5** Review and consider accepting the American Express and All other Credit Card Statements:
- August, September and October 2025
- D-6** Review and consider approving the following **Madera Migrant and Seasonal Head Start** Reports:
- In-Kind Report- September and October 2025
  - Program information Report- September and October 2025
  - CACFP Program Report- September and October 2025
- D-7** Review and Consider Approving the following **Madera Regional Early Head Start** Reports:
- In-Kind Report- October 2025
- D-8** Review And consider approving the following **Madera Regional Head Start** Reports:
- In-Kind Report- October 2025
  - Program information Report- October 2025
  - CACFP Program Report- September and October 2025
- D-9** Madera Regional and Early Head Start Program Information Report for 2024-2025
- D-10** Review and consider approving the Madera Regional and Early Head Start No Fee Policy per Head Start Performance Standards.
- D-11** Review the 2025-2026 Madera Migrant/Seasonal Head Start Goals & Objectives – Year 3
- D-12** Madera Migrant/ Seasonal Head Start Program Information Report for 2024-2025

- D-13** Review and consider approving the 2026 holiday schedule.
- D-14** Review and consider approving the submission for the 2026 Community Services Block Grant (CSBG0 Application and Resolution with the Department of Community Services & Development (CSD), upon its arrival.
- D-15** Review the Child Care Alternative Payment Program and Resource & Referral Program for December 2025 (Informational Only).
- D-16** Review the 2024-2025 CAPMC Madera/Seasonal Annual Report. (informational Only).
- D-17** Review the Homeless Engagement for Living Program (H.E.L.P) Center Report for October 7 November 2025 (Informational Only).
- D-18** Review the Community Services Report for October and November 2025 (Informational Only).
- D-19** Review the Child Advocacy Center Report for November 2025 (Informational Only).

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Deborah Martinez

Vote: Carried Unanimously

**E. DISCUSSION / ACTION ITEMS - All supporting documents will be distributed at the meeting**

- E-1** Review and Approve Community Action Partnership of Madera County 2025-2026 Basic, Blended and Training & Technical Assistance (T&TA) Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets Included.

Motion: APPROVE AS PRESENTED

Moved by Deborah Martinez, Seconded by Molley Hernandez

Vote: Approved Unanimously

- E-2** Review and consider Authorizing the Executive Director of Community Action Partnership of Madera County, Inc. (CAPMC) to submit the request for application to the California Office of Emergency Services (Cal OES) Child Advocacy Center (KC) Program Grant Application for the Program Period April 1, 2026 – March 31, 2027.

Motion: APPROVE AS PRESENTED

Moved by Debi Bray, Seconded by Chairwoman Supervisor Leticia Gonzalez

Vote: Approved Unanimously

- E-3** Review and Consider authorization the Executive Director of Community Action Partnership of Madera County, Inc. to enter into a contract with the Madera County Department of Social Services to provide services of a child abuse prevention council.

Motion: APPROVE AS PRESENTED

Moved by Councilmember Steve Montes, Seconded by Donald Holly

Vote: Approved, Two abstention by Deborah Martinez and Chairwoman Supervisor

Leticia Gonzalez

- E-4** Review and approve the Outreach Worker job description for the Child Care Service and Resource & Referral Department and make recommendation to the Board to approve the new position and place on the salary schedule at Range 18.5 (\$19.61 - \$23.90 per hour). Allow to recruit and fill this position when it is approved.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Katherine Creek

Vote: Approved Unanimously

**Aurora Flores Arrived at 5:58 p.m.**

- E-5** Review and Consider modification of policy 603.09.01 to reduce total hours required to be eligible for payout.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Richard Gutierrez

Vote: Approved Unanimously

**E-6** Review and Consider authorization a 5% discretionary employer contribution for the CAPMC 403(b) Retirement Plan for all eligible employees for calendar year 2026.

Motion: APPROVE AS PRESENTED

Moved by Chairwoman Supervisor Leticia Gonzalez, Seconded by Debi Bray

Vote: Approved Unanimously

**F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS**

- F-1 Finance Committee Report – November
- F-2 Personnel Committee Report – October 2025
- F-3 Executive Director Monthly Report – None
- F-4 Financial Statements – Summary only October and November 2025
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – October & November 2025
- F-7 Staffing Changes- November 2025
- F-8 CAPMC Board of Directors Attendance Report – November 2025

**G. CLOSED SESSION**

None

**H. CORRESPONDENCE**

H-1 None

**I. ADJOURN**

Donald Holley and Richard Gutierrez adjourned the Board of Directors Meeting at 6:06 p.m.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, seconded by Richard

Vote: Carried Unanimously

# December 2025 Statement

Xai Vang / Information Technology

<b>Date of Transaction</b>	<b>Name of Vendor</b>	<b>PO #</b>	<b>Description of Purchase</b>	<b>Amount of Purchase</b>	<b>Account Charged</b>	<b>Receipt</b>
11/18/25	IDVILLE	N/A	Badge Printer Film	\$ 170.71	200.0-6112-2.0-000-90	Yes
11/20/25	Guestpix	N/A	Digital photo album for 60 <sup>th</sup> Celebration event	\$ 97.00	200.0-6112-2.0-000-90	Yes
11/20/25	Amazon	N/A	ID Badge holder and hole punch	\$ 87.64	200.0-6110-2.0-000-90	Yes
12/1/25	Altelix	N/A	Keylocks for network box	\$ 45.93	311.0-6112-3.1-016-00	Yes
12/3/25	Amazon	N/A	USB 3.0 Cables for printers	\$ 30.27	321.0-6112-3.2-057-00	Yes
12/4/25	Amazon	N/A	Network cable connectors	\$ 126.41	200.0-6112-2.0-000-90	Yes
12/4/25	Amazon	N/A	HP Printer	\$ 64.69 \$ 118.60 \$ 86.25	311.0-6112-3.1-000-00 321.0-6112-3.2-000-00 331.0-6112-3.3-000-00	Yes
12/8/25	BlueHost	N/A	Agency website hosting subscription	\$ 280.56	200.0-6112-2.0-000-90	Yes
12/9/25	Wonder Idea Technology	N/A	Agency Digital PPP Subscription	\$ 35.00	200.0-6112-2.0-000-90	Yes
12/11/25	Amazon	N/A	Network cable connectors	\$ 16.55	200.0-6112-2.0-000-90	
12/12/25	Amazon	N/A	Prime Membership	\$ 16.23	200.0-6112-2.0-000-90	Yes
				<b>\$ 1,175.84</b>		





# Report to the Board of Directors

Agenda Item Number: D-4

Board of Directors Meeting for: January 8, 2026

Author: Leticia Murillo

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DATE: January 8, 2026

TO: Board of Directors

FROM: Leticia Murillo, Child Care APP/R&R Program Manager

SUBJECT: **Continued Funding Application Fiscal Year 2026-27**

**I. RECOMMENDATION:**

Ratify the submission of the application requesting continued funding from the California Department of Social Services – Child Care and Development Division (CCDD) for Fiscal Year 2026-27

**II. SUMMARY:**

The agency is required annually to complete an application requesting the continued funding for all contracts currently held for Child Care Alternative Payment and Resource Program – Alternative Payment (CAPP), CalWORKs Stage 2 (C2AP), CalWORKs Stage 3 (C3AP) and Resource & Referral (CRRP).

**III. DISCUSSION:**

- The application was submitted on December 15, 2025.
  - Deadline: December 19, 2025, at or before 11:59pm.
- If, and when the contracts are approved, amendments may occur with the current contracts.

**IV. FINANCING:**

Current contract amounts for 2025-26 are as follows:

Contract amounts are subject to change annually based on state budget outcomes.

Alternative Payment (Madera County)	\$ 16,372,491.00
CalWORKs Stage 2 (Madera County)	\$ 1,914,975.00
CalWORKs Stage 3 (Madera County)	\$ 1,203,086.00
Resource & Referral (Madera County)	\$ 297,087.00
Bridge Program (Madera County)	\$ 338,154.00



December 15, 2025

Child Care and Development Division  
California Department of Social Services  
744 P Street  
Sacramento, CA 95814

RE: Authorized Personnel to Sign California Department of Social Services (CDSS) Fiscal Year 2026-27 Contracts and Amendments for Community Action Partnership of Madera County, Inc. (Vendor #B509)

To Whom It May Concern:

As per Community Action Partnership of Madera County Inc. Board of Directors Resolution No. 2026-01, the Executive Director has been granted authorization to enter into transactions and subsequent amendments with the California Department of Social Services (CDSS) for the purpose of providing child care and development services and has the capacity to authorize designated personnel to sign contract documents for Fiscal Year 2026-27. This letter serves as notice that I, Mattie Mendez, Executive Director of Community Action Partnership of Madera County, Inc. designate Leticia Murillo, Child Care Alternative Payment and Resource & Referral Program Manager, as authorized personnel to sign California Department of Social Services (CDSS) Fiscal Year 2026-27 contract documents on behalf of Community Action Partnership of Madera County, Inc. as it pertains to the Board of Directors Resolution No. 2026-01.

Sincerely,

Mattie Mendez,  
Executive Director

1225 Gill Avenue • Madera, CA 93637 • [www.maderacap.org](http://www.maderacap.org)

Administration/Community Services (559) 673-9173 • Fax (559) 673-3223 • Child Care Resource & Referral (559) 675-8469 • Fax (559) 675-1497  
Alternative Payment Program (559) 661-0779 • Fax (559) 661-0764 • Child Development Services (559) 673-0012 • Fax (559) 661-8459 • Victim Services (559) 661-1000 / (800) 355-8989 • Fax (559) 661-8389  
Fresno Migrant Head Start • 4610 W. Jacquelyn Avenue • Fresno, CA 93722 • (559) 277-8641 • Fax (559) 277-2640

# CONTINUED AND EXPANSION FUNDING APPLICATION FISCAL YEAR 2026-27

## 1. Introduction

Contractors who wish to be considered for continued and expansion funding for Fiscal Year (FY) 2026-27 must read the accompanying instructions and fully and accurately complete this application for continued and expansion funding. Please note that contractors have no vested right to a subsequent contract. Failure to respond to this application by the due date of 11:59 p.m., December 19, 2025 shall constitute notice to the Child Care and Development Division (CCDD) of the intent to discontinue services at the end of the current contract year unless the contractor has received a written notice of extension of time from the CCDD. If this application is returned to the CCDD by the due date, but is not fully and accurately completed, continued and expansion funding for FY 2026-27 may not be awarded, or funding may be delayed. Completion of this Continued and Expansion Funding Application (CEFA) does not guarantee a renewal of funding. Any contractors who are approved for continued and expansion funding will be expected to execute a contract with the California Department of Social Services (CDSS) and comply with all applicable federal and state laws as well as all Funding Terms and Conditions and applicable Program Requirements incorporated into the contract.

If your agency does not intend to continue their contract, please contact your [Program Quality and Improvement \(PQI\) Assigned Consultant](#). Instructions on how to relinquish your contract can be found on the main [CEFA web page](#).

Instructions to complete this application may be accessed on the Child Care and Development [CEFA web page](#).

Select Next at the bottom of the screen to begin the application.

## 2. Section I – Contractor Information

### 1. Legal Name of Contractor

Community Action Partnership of Madera County, Inc.

### 2. Contractor "Doing Business As" (DBA)

Community Action Partnership of Madera County, Inc.

### 3. Federal ID Number (FEIN)

94-1612823

### 4. Headquartered County

Madera

### 5. Vendor Number

8509

### 6. Contact Person Completing Application

The Contact Person listed below will be the point of contact for the CDSS if there are any questions regarding this Continued and Expansion Funding Application.

#### Full Name

Leticia Murillo

#### Title

APP/R&R Program Manager

#### Telephone Number (999-999-9999)

559-675-5733

#### Email Address

lmurillo@maderacap.org

### 7. Executive Director Information

#### Full Name

Mattie Mendez

#### Telephone Number (999-999-9999)

559-675-5749

#### Email Address

mmendez@maderacap.org

### 8. Program Director Information

#### Full Name

Leticia Murillo

#### Telephone Number (999-999-9999)

559-675-5733

#### Email Address

lmurillo@maderacap.org

### 9. Legal Business Address

#### Street Address

1225 Gill Avenue, Madera, CA 93637

#### City

Madera

#### Zip Code

93637

Please confirm that the address entered above is accurate and consistent with the legal business address in the CDMIS by checking the box below.

*I confirm the address is accurate and consistent with CDMIS records.*

### 10. Mailing Address (If different from above)

#### Street Address

1225 Gill Avenue, Madera, CA 93637

City

Madera

Zip Code

93637

11. Recipients of Federal funding must be registered and be active in SAM.gov. Please provide your SAM.gov unique ID number <https://sam.gov/content/home>  
V9D5YUNVFNA4

12. Did your agency have any changes to its business since July 1, 2025? *Select all that apply.*

None

REMINDER: If any changes to your business occur after your contract has been issued, please contact your [PQI Assigned Consultant](#).

### 3. Section II – Certification of Contractor Information in the CDMIS

**PLEASE NOTE:**

Contractors are required to review all information in the Child Development Management Information System (CDMIS) and update any outdated information.

ANY DISCREPANCIES IN THE CDMIS MAY RESULT IN A DELAY WITH YOUR AGENCY'S CONTRACT.  
To review the information and submit changes, log on to the [CDMIS](#).

I understand that any discrepancies in the CDMIS may result in a delay with my agency's contract.

13. By checking the box below, I certify, as the authorized representative of the agency listed below, I have reviewed all the information for Community Action Partnership of Madera County, Inc. and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

Executive Director/Superintendent information  
Program Director information  
Sites and Licenses and/or Office information  
Family Child Care Home summary information

To the best of my knowledge, the information on the CDMIS Web site reflects accurate information for Community Action Partnership of Madera County, Inc. as of the date this certification was signed.

14. By checking the box below, I certify that the above requirements have been met by my agency.

I certify that the above requirements have been met by my agency.

### 4. Section III – Contract Types

**My agency currently has a contract to administer the programs indicated below.**

**Check all applicable boxes indicating the programs the contractor intends to continue to administer for FY 2026-27. The contractor agrees to continue implementation of these programs with funds provided by the CDSS.**

15. Center-Based Programs:

Not applicable

16. Family Child Care Home Education Networks:

Migrant Center-Based (CMIG)

3. Please enter the number of homes for each contract (as applicable):

General Child Care and Development (CCTR) – Family Child Care Home Education Network:

Migrant Center-Based (CMIG)

0

Family Child Care Home Education Networks (CFCC) Program

17. Alternative Payment Programs:

Alternative Payment Program (CAPP)  
CalWORKs Stage 2 (C2AP)  
CalWORKs Stage 3 (C3AP)

18. Other Programs:

Resource and Referral (CRRP)

19. For informational purposes only, please indicate if your agency has one of the following programs:

Child Care Bridge Program

*The following questions (20 – 21) pertain only to waitlist data.*

20. Please provide an estimate of the number of unduplicated children currently on waitlist across your agency's contracts as of the date of this CEFA submission.

General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

0

Family Child Care Home Education Networks (CFCC) Program

Alternative Payment Program (CAPP)

240

CalWORKs Stage 2 (C2AP)

0

CalWORKs Stage 3 (C3AP)

0

Migrant Alternative Payment (CMAP)

21. Please provide the number of children currently on your agency's waitlist in each contract type that your agency operates as of the date of this CEFA submission, General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

0

6. Validation Check

Total estimated number of unduplicated children currently on waitlist (Question 20): 241

Total number of children currently on waitlist in each contract type (Question 21): 0

Please click "Next" to proceed to the next section.

7. Section III – Contract Types (Cont'd)

22. Please provide license capacity breakdowns for your agency as of the date of this CEFA submission. Provide the overall license capacity across all sites within your CCTR, CMIG, and/or CHAN contracts only.

Note: This should include total capacity in all CCTR centers and, if applicable, FCCHEN sites included in your CCTR contract.

Overall License Capacity:

General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

0

23. Of the total capacity provided in the previous question, for each contract type, how many slots are for subsidized children only?

General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

0

24. How many children are enrolled as of the date of this CEFA submission?

General Child Care and Development (CCTR) – Birth to Age 3

General Child Care and Development (CCTR) – Three and Four-Year-Olds

General Child Care and Development (CCTR) – TK through Age 13

Program for Special Needs (Handicapped) Children (CHAN)

General Child Care and Development (CCTR) – Family Child Care Home Education Network

Migrant Center-Based (CMIG)

0

Family Child Care Home Education Networks (CFCC) Program

Alternative Payment Program (CAPP)

604

CalWORKs Stage 2 (C2AP)

151

CalWORKs Stage 3 (C3AP)

118

Migrant Alternative Payment (CMAP)

Resource and Referral (CRRP)

0

25. Has your program had a review in FY 2024-25 that resulted in a Continuous Improvement Plan due to unmet areas?

No

## 8. Section IV – Contractor's Officers and Board of Directors Information

### Board of Directors

Contractor and its governing authority understand some information requested in this application is intended for use by CDSS auditors in connection with future audit work and performance reviews and may not be used or even reviewed or considered by the CDSS until well after the contract has expired, if ever. Therefore, Contractor and its governing authority further understand that the information (and any underlying transactions) disclosed by this Application shall not be considered properly noticed to the CDSS nor approved, accepted or authorized by the CDSS, even if Contractor's request for continued funding by the CDSS is subsequently approved.

26. I have a board of directors, board of trustees, board of education, or other governing authority to execute this CEFA.

Yes

The governing board members have been trained in understanding conflict of interest requirements associated with their positions on the board and have reported all known conflicts of interest.

Yes

27. List all officers and board members/governing individuals (i.e., owner, director, etc.)  
Click "Add Another Officer, Board Member, Owner or Governing Individual" as necessary.

#### First Name

Deborah

#### Last Name

Martinez

#### Title

Member/Public Official

#### Telephone Number (999-999-9999)

559-875-7941

#### Email Address

deborah.martinez@maderacounty.com

#### Address

1626 Sunrise Avenue, Madera, CA 93638

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding in which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

#### First Name

Steve

#### Last Name

Montes

#### Title

Member/Public Official

#### Telephone Number (999-999-9999)

559-871-5256

#### Email Address

smontes@madera.gov

#### Address

205 W 4th Street, Madera, CA 93637

Has this individual ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding in which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

No

## 9. Section V – Board Resolution

28. Please make one selection:

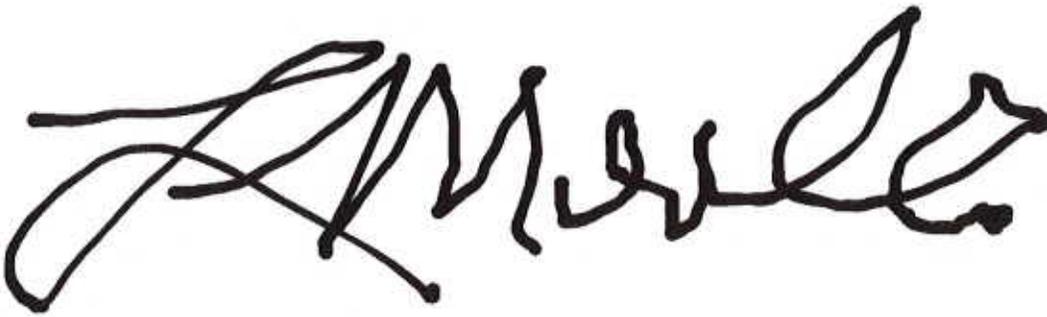
My agency has an existing board approval for this CEFA or has an existing agency policy/delegation authority that permits the authorized representative to sign this CEFA on behalf of the agency's board.

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2026-27.

### RESOLUTION

30. BE IT RESOLVED that the Governing Board of Community Action Partnership of Madera County, Inc. (Vendor #: B509) authorizes entering into local agreement with the State of California and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

Signature of Contractor's Authorized Representative



Signature of: Leticia Murillo

Name of Contractor's Authorized Representative

Leticia Murillo

Title of Contractor's Authorized Representative

Alternative Payment and Resource & Referral Program Manager

Date of Signature

12/12/2025

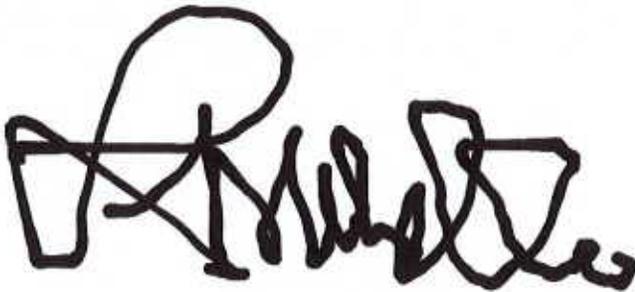
4. PASSED AND ADOPTED by the Governing Board of Community Action Partnership of Madera County, Inc. of Madera County, California.

Resolution passed and adopted on (MM/DD/YYYY):

11/13/2025

31. I certify as the Clerk named below of the Governing Board of Community Action Partnership of Madera County, Inc., of Madera County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board on the meeting date shown below, at a regular public place of meeting and the resolution is on file in the office of said Board.

Clerk Signature



Signature of: Leticia Murillo

Meeting Date (MM/DD/YYYY)

11/13/2025

Date of Signature

12/12/2025

**10. Section VI – Subcontractor Certification**

32. I certify that the contractual arrangement(s) listed in the Subcontractor Certification are made in adherence to the required subcontract provisions contained in the 5 CCR, and the Funding Terms and Conditions.

I understand that signing this certificate does not lessen the legal responsibility for the child care and development service contract requirements. As the contractor, it is my responsibility to monitor the performance of the subcontractor to ensure services are provided appropriately through the entire contract term.

I understand the subcontracting requirements, including competitive bidding, CDSS approval, and audit requirements in [5 CCR section 18026](#) et. seq.

A. I certify that I have read and understand the updated 2 CFR 200.415 (b), which requires subrecipients of federal funds to make specific certifications to their passthrough entities whenever they submit requests for payment.

Yes

B. I subcontract part of my subsidized funding.

No

35. By checking the box below, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

The authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above.

**11. Section VII – Contractor Certifications**

**INSTRUCTIONS: Please indicate “Yes” or “No” to the following as they apply to your agency. By providing a signature at the end of this section, the signer certifies and understands the following:**

**Personnel Certification**

*Applies only to agencies who are Center-Based Programs and Family Child Care Home Education Networks.*

The State of California requires any contractor receiving child care and development funds, disbursed by the CDSS to employ fully qualified personnel as stipulated in California Education Code (EC); California Code of Regulations, Title 5 (5 CCR); and Funding Terms and Conditions.

I certify, as the authorized agent representing this contractor, that I have read and understand the staffing requirements for Program Director, Site Supervisor, and Teacher as stipulated in Welfare and Institution Code (WIC), EC, 5 CCR, and Funding Terms and Conditions. All child care staff employed in CDSS funded program(s) are fully qualified for their respective positions. The exception to this certification is a person employed as Program Director or Site Supervisor who possesses a current Staffing Qualifications Waiver approved by the CCDD.

36. I am a Center-Based Program or a Family Child Care Home Education Network.

No

**Program and Fiscal Operations**

*Applies to all applying agencies.*

I have supervisory authority over the child development program, have actual, personal knowledge of the information provided in this Application and certify that it is true and correct in all material respects.

I am familiar with and will ensure that the Contractor complies with all applicable program requirements, statutes, and regulations, including:

Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in [W&IC 10399](#).

All audit and fiscal requirements and I take full responsibility for obtaining the required financial and compliance audits for my subcontractor (s).

All subcontractors' audits and fiscal reporting and submission requirements.

All audits and fiscal requirements for subcontractors and I am aware that not meeting reporting timelines can result in apportionment withholding unless an extension is granted.

Cost reimbursement requirements, including reimbursable and non-reimbursable costs, documentation requirements, the provisions for determining the reimbursable amount and other provisions in [5 CCR section 18033](#) et. seq.

Accounting and reporting requirements in [5 CCR section 18063](#) et. seq.

Operational and programmatic requirements.

37. By checking the box below, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

The authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above.

I certify that I have read and understand the updated 2 CFR 200.415 (b), which requires subrecipients of federal funds to make specific certifications to their passthrough entities whenever they submit requests for payment.

**12. Section VIII – Contract Requirements**

38. Are you a public agency

No – My organization is none of the above entity types.

41. Are you a tax-exempt entity?

Yes

42. Are you a charitable corporation, unincorporated association, or trustee doing business in or holding property in California?

No

**13. Section IX – Required Contract Attachments**

All attachments must be completed and uploaded to the application. For your convenience, links to the required forms are provided below. These links are also located on the [CEFA web page](#). Please download, complete, and save a copy of each form for your records.

43. [Fiscal Year 2026-27 Program Calendar \(CCD 33\)](#)

[CCD33\\_2026-27.pdf](#)

A. For audit purposes, which 12-month cycle is reported on your agency's Annual Audit Status Certification? (Select One)

July – June

**14. Section IX – Required Contract Attachments (Cont'd)**

B. Enter the Minimum Days of Operation (MDO) shown on your agency's FY 2025-26 Program Calendar:

240

C. Enter the MDO shown on your agency's FY 2026-27 Program Calendar:

240

**15. Section IX – Required Contract Attachments (Cont'd)**

45. [Payee Data Record \(STD\\_204\)](#)

*Required for non-public agencies only.*

[STD204 Signed and Dated.pdf](#)

**16. Section X – Self-Certifications**

**Check the boxes to self-certify that your agency meets the requirements below.**

48. Contractors must self-certify that they are not listed as a delinquent tax payor on the Franchise Tax Board's [Corporate Income Tax List Top 500 Tax Delinquencies](#)

By checking this checkbox, the applicant certifies that their agency meets this requirement.

49. Contractors must self-certify that they are not listed as a delinquent tax payor on the Department of Tax & Fee Administration's [Top 500 Sales & Use Delinquencies in California](#).

By checking this checkbox, the applicant certifies that their agency meets this requirement.

50. Contractors must self-certify that they are not on the list of sanctioned entities in response to Russian Aggression in Ukraine. Contractors may search the U.S. Treasury's [Office of Foreign Assets Control Sanctions List Search](#).

By checking this checkbox, the applicant certifies that their agency meets this requirement.

51. Non-public agencies must self-certify that they are registered with 'active' status on the [California Secretary of State Business Search](#) web page.

By checking this checkbox, the applicant certifies that their agency meets this requirement.

53. Contractors who identified as tax-exempt entities must self-certify that their organization has active 501 (c)(3) or 501 (c)(5) status. To access and save proof of active status, visit the [Internal Revenue Service Tax Exempt Organization Search](#) web page.

By checking this checkbox, the applicant certifies that their agency meets this requirement.

54. Contractors must self-certify that they shall notify their [PQI Assigned Consultant](#) within 10 business days of receipt of an Accusation or Statement of Issues served by the Department of Social Services upon them or a subcontractor Identified Subcontractor Certification.

By checking this checkbox, the applicant certifies that their agency meets this requirement.

55. Contractors must self-certify that they shall notify [their PQI Assigned Consultant](#) within 10 business days of receipt of a Proposed Decision and Order, Decision and Order, Stipulation, or settlement agreement related to an Accusation or Statement of Issues served upon them or a subcontractor.

By checking this checkbox, the applicant certifies that their agency meets this requirement.

**17. Section X – Self-Certifications (Cont'd)**

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## 56. Federal Certifications

Check the box at the end of the page to self-certify that your agency meets the requirements below.

### CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 45 CFR Part 93, "New restrictions on Lobbying," 2 CFR Part 376, "Government-wide Debarment and Suspension (Non procurement), and 2 CFR Part 382.10 "Government-wide requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Social Services determines to award the covered transaction, grant, or cooperative agreement.

#### LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 45 CFR Part 93, for persons entering into a grant or cooperative agreement over \$100,000 as defined at 45 CFR Part 93, Sections 93.105 and 93.110, the applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;
- (b) If any funds other than federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an employee of Congress, or any employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," in accordance with this instruction;
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

#### DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by executive Order 12549, Debarment and Suspension, and other responsibilities implemented at 2 CFR part 376 , for prospective participants in primary or a lower tier covered transactions.

A. The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

#### DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 2 CFR Part 382.10. The applicant certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- (b) Establishing an on-going drug-free awareness program to inform employees about:
  - (1) The danger of drug abuse in the workplace;
  - (2) The grantee's policy of maintaining a drug-free workplace;
  - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
  - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
  - (1) Abide by the terms of the statement; and
  - (2) Notify the employer in writing of his or her conviction for a violation occurring in the workplace no later than 5 days after the conviction;
- (e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants, and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W., (Room 3124, GSA Regional Office Building No. 3), Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
  - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

#### DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 2 CFR Part 382.10.

- (a) As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and
- (b) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and contracts Service, U.S. department of Education, 400 Maryland Avenue, S.W.(Room 3124, GSA Regional Office Building No. 3) Washington, DC 20202-4571 . Notice shall include the identification numbers(s) of each affected grant.

#### ENVIRONMENTAL TOBACCO SMOKE ACT

As required by the Pro-Children Act of 1994, (also known as Environmental Tobacco Smoke), and implemented at 20 U.S.C. Section 7973, Public Law 103-277, Title X, Part C requires that:

The applicant certifies that smoking is not permitted in any portion of any indoor facility owned or leased or contracted and used routinely or regularly for the provision of health care services, day care, and education to children under the age of 18. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day. (The law does not apply to children's services provided in private residence, and portions of facilities used for in-patient drug and alcohol treatment.)

By checking this checkbox, the authorized representative certifies that their agency will comply with the above certifications.

## 57. Contractor Certification Clauses

Check the box at the end of the page to self-certify that your agency meets the requirements below.

**STATEMENT OF COMPLIANCE:** Contractor has, unless exempted, complied with the nondiscrimination program requirements. [Gov. Code §12990 \(a-f\)](#) and [2 CCR Section 11102](#) (Not applicable to public entities.)

**DRUG-FREE WORKPLACE REQUIREMENTS:** Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

- (a) Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
- (b) Establish a Drug-Free Awareness Program to inform employees about:
  - (1) the dangers of drug abuse in the workplace;
  - (2) the person's or organization's policy of maintaining a drug-free workplace;
  - (3) any available counseling, rehabilitation and employee assistance programs; and,
  - (4) penalties that may be imposed upon employees for drug abuse violations.
- (c) Every employee who works on the proposed Agreement will:
  - (1) receive a copy of the company's drug-free workplace policy statement; and,
  - (2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

**NATIONAL LABOR RELATIONS BOARD CERTIFICATION:** Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

**CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT:** Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003. Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State. Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

**EXPATRIATE CORPORATIONS:** Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

**SWEATFREE CODE OF CONDUCT:**

(a) All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweat free Code of Conduct as set forth on the California Department of Industrial Relations website located at [www.dir.ca.gov](http://www.dir.ca.gov), and Public Contract Code Section 6108.

(b) The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

**DOMESTIC PARTNERS:** For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

**GENDER IDENTITY:** For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

### DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

**CONFLICT OF INTEREST:** Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

- (a) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- (b) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

- (a) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- (b) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.
- (c) If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)
- (d) Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

**LABOR CODE WORKERS' COMPENSATION:** Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

**AMERICANS WITH DISABILITIES ACT:** Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

**CONTRACTOR NAME CHANGE:** An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of Invoices presented with a new name cannot be paid prior to approval of said amendment.

**CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:** When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

"Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

**RESOLUTION:** A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

**AIR OR WATER POLLUTION VIOLATION:** Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

**PAYEE DATA RECORD FORM STD. 204:** This form must be completed by all contractors that are not another state agency or other governmental entity.

By checking this checkbox, the authorized representative certifies under penalty of perjury that they are duly authorized to legally bind the prospective contractor to the clause(s) listed above. This certification is made under the laws of the State of California.

## 19. Section XI – Interest in Expansion

*N/A – the contract type(s) selected are not eligible for expansion funding.*

*Please click "Next" to proceed to the next section.*

## 26. Review

Would you like to receive a copy of your responses for review purposes prior to submitting your application?  
If you select "Yes" and click "Next," an email with your current responses (attached as a PDF) will be sent to this email address: [lmurillo@maderacap.org](mailto:lmurillo@maderacap.org).

Yes

## 27. (untitled)

Would you like to return to any of the previous sections to edit your responses? If yes, please select the section below. You will be redirected after clicking "Next."

No, I would like to proceed to the Submission Page.

## 28. Submission Page

**Signature Check: Please ensure that the following sections are complete prior to submitting the application.**

### 99. Section V – Board Resolution

The Board Resolution section is complete with signatures.

### 100. Section IX Attachment – Payee Data Record (STD. 204)

Check to confirm the STD. 204 has been signed.

By signing this CEFA, Community Action Partnership of Madera County, Inc. is indicating that it wishes to automatically renew the current contract for FY 2026-27 and, if approved, is willing to, and does accept, all terms and conditions of the contract, which will be provided to the contractor no later than July 1, 2026. Community Action Partnership of Madera County, Inc. may reject the FY 2026-27 contract by providing the CDSS with a written notice of rejection no later than June 30, 2026.

Contractors that wish to reject the terms of the FY 2026-27 contract must provide written notice that the terms of the contract are rejected by emailing [ChildCareContracts@dss.ca.gov](mailto:ChildCareContracts@dss.ca.gov) and their [POI Assigned Consultant](#) on or before June 30, 2026. The email should come from the Executive Director/Superintendent of the contracting entity or their authorized representative and state that the terms of the FY 2026-27 contract, if applicable, are rejected. Contractors providing such notice to the CDSS of the rejection of the terms of the contract(s) will not have a contract(s) in effect for FY 2026-27.

### 101. Final Signature

**AGREEMENT:** By signing this application electronically, I, the authorized designee, agree that my electronic signature is the legally binding equivalent to my handwritten signature.

Signature of the Contractor's Authorized Representative



Signature of: Leticia Murillo

Title of Contractor's Authorized Representative

Alternative Payment and Resource & Referral Program Manager

Date of Signature

12/12/2025

Authorized Representative's Telephone Number (999-999-9999)

559-675-5733

Authorized Representative's Email Address

lmurillo@maderacap.org

## 29. Thank You!

---

Thank you for completing the Continued and Expansion Funding Application (CEFA) for Fiscal Year 2026-27. You will receive an email confirming your submission to the California Department of Social Services, Child Care and Development Division (CCDD). A copy of your responses and any attachments will accompany the confirmation email. The PDF copy of your application will be password protected. Please use **CEFA26-27** to access your file. If you have any questions, please contact the CCDD CFA Team at [CFA@dss.ca.gov](mailto:CFA@dss.ca.gov).

**PAYEE DATA RECORD**

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)  
 STD 204 (Rev. 03/2021)

**Section 1 – Payee Information**

**NAME** (This is required. Do not leave this line blank. Must match the payee's federal tax return)

Community Action Partnership of Madera County, Inc.

**BUSINESS NAME, DBA NAME or DISREGARDED SINGLE MEMBER LLC NAME** (If different from above)

Community Action Partnership of Madera County, Inc.

**MAILING ADDRESS** (number, street, apt. or suite no.) (See instructions on Page 2)

1225 Gill Avenue

**CITY, STATE, ZIP CODE**

Madera, CA 93637

**E-MAIL ADDRESS**

**Section 2 – Entity Type**

Check one (1) box only that matches the entity type of the Payee listed in Section 1 above. (See instructions on page 2)

**SOLE PROPRIETOR / INDIVIDUAL**

**SINGLE MEMBER LLC** *Disregarded Entity owned by an individual*

**PARTNERSHIP**

**ESTATE OR TRUST**

**CORPORATION** (see instructions on page 2)

**MEDICAL** (e.g., dentistry, chiropractic, etc.)

**LEGAL** (e.g., attorney services)

**EXEMPT** (e.g., nonprofit)

**ALL OTHERS**

**Section 3 – Tax Identification Number**

Enter your Tax Identification Number (TIN) in the appropriate box. The TIN must match the name given in Section 1 of this form. Do not provide more than one (1) TIN. The TIN is a 9-digit number. **Note:** Payment will not be processed without a TIN.

**Social Security Number (SSN) or Individual Tax Identification Number (ITIN)**

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

OR

**Federal Employer Identification Number (FEIN)**

9 4 - 1 6 1 2 8 2 3

- For **Individuals**, enter SSN.
- If you are a **Resident Alien**, and you do not have and are not eligible to get an SSN, enter your ITIN.
- Grantor Trusts (such as a Revocable Living Trust while the grantors are alive) may not have a separate FEIN. Those trusts must enter the individual grantor's SSN.
- For **Sole Proprietor or Single Member LLC (disregarded entity)**, in which the **sole member is an individual**, enter SSN (ITIN if applicable) or FEIN (FTB prefers SSN).
- For **Single Member LLC (disregarded entity)**, in which the **sole member is a business entity**, enter the owner entity's FEIN. Do not use the disregarded entity's FEIN.
- For all other entities including LLC that is taxed as a corporation or partnership, estates/trusts (with FEINs), enter the entity's FEIN.

**Section 4 – Payee Residency Status (See instructions)**

**CALIFORNIA RESIDENT** – Qualified to do business in California or maintains a permanent place of business in California.

**CALIFORNIA NONRESIDENT** – Payments to nonresidents for services may be subject to state income tax withholding.

No services performed in California

Copy of Franchise Tax Board waiver of state withholding is attached.

**Section 5 – Certification**

*I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.*

**NAME OF AUTHORIZED PAYEE REPRESENTATIVE**

Mattie Mendez

**TITLE**

Executive Director

**E-MAIL ADDRESS**

mmendez@maderacap.org

**SIGNATURE**

*Mattie Mendez*

**DATE**

12/18/25

**TELEPHONE** (include area code)

(559) 675-5749

**Section 6 – Paying State Agency**

Please return completed form to:

**STATE AGENCY/DEPARTMENT OFFICE**

California Department of Social Services

**UNIT/SECTION**

Child Care and Development Division / Funding Application Unit

**MAILING ADDRESS**

744 P Street, OB 9 / 8th Floor / MS 9-8-371

**FAX**

N/A

**TELEPHONE** (include area code)

(833) 559-2417

**CITY**

Sacramento

**STATE**

CA

**ZIP CODE**

95814

**E-MAIL ADDRESS**

CEFA@dss.ca.gov

**PAYEE DATA RECORD**

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)  
STD 204 (Rev. 03/2021)

**GENERAL INSTRUCTIONS**

Type or print the information on the Payee Data Record, STD 204 form. Sign, date, and return to the state agency/department office address shown in Section 6. Prompt return of this fully completed form will prevent delays when processing payments.

Information provided in this form will be used by California state agencies/departments to prepare Information Returns (Form 1099).

**NOTE:** Completion of this form is optional for Government entities, i.e. federal, state, local, and special districts.

A completed Payee Data Record, STD 204 form, is required for all payees (non-governmental entities or individuals) entering into a transaction that may lead to a payment from the state. Each state agency requires a completed, signed, and dated STD 204 on file; therefore, it is possible for you to receive this form from multiple state agencies with which you do business.

Payees who do not wish to complete the STD 204 may elect not to do business with the state. If the payee does not complete the STD 204 and the required payee data is not otherwise provided, payment may be reduced for federal and state backup withholding. Amounts reported on Information Returns (Form 1099) are in accordance with the Internal Revenue Code (IRC) and the California Revenue and Taxation Code (R&TC).

**Section 1 – Payee Information**

**Name** – Enter the name that appears on the payee's federal tax return. The name provided shall be the tax liable party and is subject to IRS TIN matching (when applicable).

- Sole Proprietor/Individual/Revocable Trusts – enter the name shown on your federal tax return.
- Single Member Limited Liability Companies (LLCs) that is disregarded as an entity separate from its owner for federal tax purposes - enter the name of the individual or business entity that is tax liable for the business in section 1. Enter the DBA, LLC name, trade, or fictitious name under Business Name.
- Note: for the State of California tax purposes, a Single Member LLC is not disregarded from its owner, even if they may be disregarded at the Federal level.
- Partnerships, Estates/Trusts, or Corporations – enter the entity name as shown on the entity's federal tax return. The name provided in Section 1 must match to the TIN provided in section 3. Enter any DBA, trade, or fictitious business names under Business Name.

**Business Name** – Enter the business name, DBA name, trade or fictitious name, or disregarded LLC name.

**Mailing Address** – The mailing address is the address where the payee will receive information returns. Use form STD 205, Payee Data Record Supplement to provide a remittance address if different from the mailing address for information returns, or make subsequent changes to the remittance address.

**Section 2 – Entity Type**

If the Payee in Section 1 is a(n)...	THEN Select the Box for...
Individual • Sole Proprietorship • Grantor (Revocable Living) Trust disregarded for federal tax purposes	Sole Proprietor/Individual
Limited Liability Company (LLC) owned by an individual and is disregarded for federal tax purposes	Single Member LLC-owned by an individual
Partnerships • Limited Liability Partnerships (LLP) • and, LLC treated as a Partnership	Partnerships
Estate • Trust (other than disregarded Grantor Trust)	Estate or Trust
Corporation that is medical in nature (e.g., medical and healthcare services, physician care, nursery care, dentistry, etc.) • LLC that is to be taxed like a Corporation and is medical in nature	Corporation-Medical
Corporation that is legal in nature (e.g., services of attorneys, arbitrators, notary publics involving legal or law related matters, etc.) • LLC that is to be taxed like a Corporation and is legal in nature	Corporation-Legal
Corporation that qualifies for an Exempt status, including 501(c) 3 and domestic non-profit corporations.	Corporation-Exempt
Corporation that does not meet the qualifications of any of the other corporation types listed above • LLC that is to be taxed as a Corporation and does not meet any of the other corporation types listed above	Corporation-All Other

**Section 3 – Tax Identification Number**

The State of California requires that all parties entering into business transactions that may lead to payment(s) from the state provide their Taxpayer Identification Number (TIN). The TIN is required by R&TC sections 18646 and 18661 to facilitate tax compliance enforcement activities and preparation of Form 1099 and other information returns as required by the IRC section 6109(a) and R&TC section 18662 and its regulations.

**Section 4 – Payee Residency Status**

**Are you a California resident or nonresident?**

- A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.
- A partnership is considered a resident partnership if it has a permanent place of business in California.
- An estate is a resident if the decedent was a California resident at time of death.
- A trust is a resident if at least one trustee is a California resident.
  - For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:

Withholding Services and Compliance Section: 1-888-792-4900

E-mail address: [wscs.gen@ftb.ca.gov](mailto:wscs.gen@ftb.ca.gov)

For hearing impaired with TDD, call: 1-800-822-6268

Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**Section 5 – Certification**

Provide the name, title, email address, signature, and telephone number of individual completing this form and date completed. In the event that a SSN or ITIN is provided, the individual identified as the tax liable party must certify the form. Note: the signee may differ from the tax liable party in this situation if the signee can provide a power of attorney documented for the individual.

**Section 6 – Paying State Agency**

This section must be completed by the state agency/department requesting the STD 204.

**Privacy Statement**

Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, state, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it. It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and state law imposes noncompliance penalties of up to \$20,000. You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business.

All questions should be referred to the requesting state agency listed on the bottom front of this form.

# FISCAL YEAR 2026-27 PROGRAM CALENDAR

## INSTRUCTIONS:

1. Contractor Name: Enter the contractor's name.
2. Vendor Number: Enter the contractor's vendor number.
3. County: Select the contractor's headquartered county from the drop-down menu.
4. Contract Type(s): Select the contracted program type(s). Check all that apply.
5. Calendar: Click on the date for the days of operation and enter an uppercase 'X' for all days the program will serve subsidized children during the FY 2026-27 contract period (Center-Based programs and CFCC). AP and R&R programs should mark the days the program office is open for business. The total number of days marked with a capital letter 'X' for each contract will constitute each contract's MDO. The totals for "Days of Operation," "Quarter Subtotals," and "Total Days of Operation" will then automatically calculate. Please verify accuracy.
6. Minimum Days of Operation: If your MDO has changed from the previous year, please indicate the reason in the space provided.

## CONTRACTOR AND CONTRACT INFORMATION:

CONTRACTOR NAME Community Action Partnership of Madera County, Inc.	VENDOR NUMBER B509	COUNTY NAME Madera <span style="float: right;">▼</span>
CONTRACT TYPE(S) SELECT ALL THAT APPLY.		
<input type="checkbox"/> General Child Care And Development (CCTR) <input type="checkbox"/> This program calendar is specific to the request for expansion funding for the above CCTR program.		
<input type="checkbox"/> Program for Special Needs (Handicapped) Children (CHAN)		
<input type="checkbox"/> Migrant Center-Based (CMIG)		
<input type="checkbox"/> Family Child Care Home Education Networks (CFCC) Program		
<input checked="" type="checkbox"/> California Alternative Payment Program (CAPP)		
<input checked="" type="checkbox"/> CalWORKs Stage 2 (C2AP)		
<input checked="" type="checkbox"/> CalWORKs Stage 3 C3AP		
<input checked="" type="checkbox"/> Resource & Referral Program (CRRP)		
<input type="checkbox"/> Migrant Alternative Payment Program (CMAP)		
IF THERE ARE CHANGES TO THE MINIMUM DAYS OF OPERATION (MDO) PLEASE SELECT THE REASON: <span style="float: right;">▼</span>		

# FISCAL YEAR 2026-27 PROGRAM CALENDAR

	S	M	T	W	T	F	S
<b>JULY 2026</b>				1 x	2 x	3	4
DAYS OF OPERATION	5	6 x	7 x	8 x	9 x	10 x	11
22	12	13 x	14 x	15 x	16 x	17 x	18
	19	20 x	21 x	22 x	23 x	24 x	25
	26	27 x	28 x	29 x	30 x	31 x	

	S	M	T	W	T	F	S
<b>AUGUST 2026</b>							1
DAYS OF OPERATION	2	3 x	4 x	5 x	6 x	7 x	8
21	9	10 x	11 x	12 x	13 x	14 x	15
	16	17 x	18 x	19 x	20 x	21 x	22
	23	24 x	25 x	26 x	27 x	28 x	29
	30	31 x					

	S	M	T	W	T	F	S
<b>SEPTEMBER 2026</b>			1 x	2 x	3 x	4 x	5
DAYS OF OPERATION	6	7	8 x	9 x	10 x	11 x	12
21	13	14 x	15 x	16 x	17 x	18 x	19
	20	21 x	22 x	23 x	24 x	25 x	26
	27	28 x	29 x	30 x			

FIRST QUARTER SUBTOTAL 64

	S	M	T	W	T	F	S
<b>OCTOBER 2026</b>				1 x	2 x	3	
DAYS OF OPERATION	4	5 x	6 x	7 x	8 x	9 x	10
21	11	12	13 x	14 x	15 x	16 x	17
	18	19 x	20 x	21 x	22 x	23 x	24
	25	26 x	27 x	28 x	29 x	30 x	31

	S	M	T	W	T	F	S
<b>NOVEMBER 2026</b>	1	2 x	3 x	4 x	5 x	6 x	7
DAYS OF OPERATION	8	9 x	10 x	11	12 x	13 x	14
18	15	16 x	17 x	18 x	19 x	20 x	21
	22	23 x	24 x	25 x	26	27	28
	29	30 x					

	S	M	T	W	T	F	S
<b>DECEMBER 2026</b>			1 x	2 x	3 x	4 x	5
DAYS OF OPERATION	6	7 x	8 x	9 x	10 x	11 x	12
22	13	14 x	15 x	16 x	17 x	18 x	19
	20	21 x	22 x	23 x	24 x	25	26
	27	28 x	29 x	30 x	31 x		

SECOND QUARTER SUBTOTAL 61

	S	M	T	W	T	F	S
<b>JANUARY 2027</b>						1	2
DAYS OF OPERATION	3	4 x	5 x	6 x	7 x	8 x	9
19	10	11 x	12 x	13 x	14 x	15 x	16
	17	18	19 x	20 x	21 x	22 x	23
	24	25 x	26 x	27 x	28 x	29 x	30
	31						

	S	M	T	W	T	F	S
<b>FEBRUARY 2027</b>		1 x	2 x	3 x	4 x	5 x	6
DAYS OF OPERATION	7	8 x	9 x	10 x	11 x	12 x	13
19	14	15	16 x	17 x	18 x	19 x	20
	21	22 x	23 x	24 x	25 x	26 x	27
	28						

	S	M	T	W	T	F	S
<b>MARCH 2027</b>		1 x	2 x	3 x	4 x	5 x	6
DAYS OF OPERATION	7	8 x	9 x	10 x	11 x	12 x	13
22	14	15 x	16 x	17 x	18 x	19 x	20
	21	22 x	23 x	24 x	25 x	26	27
	28	29 x	30 x	31 x			

THIRD QUARTER SUBTOTAL 60

	S	M	T	W	T	F	S
<b>APRIL 2027</b>				1 x	2 x	3	
DAYS OF OPERATION	4	5 x	6 x	7 x	8 x	9 x	10
22	11	12 x	13 x	14 x	15 x	16 x	17
	18	19 x	20 x	21 x	22 x	23 x	24
	25	26 x	27 x	28 x	29 x	30 x	

	S	M	T	W	T	F	S
<b>MAY 2027</b>							1
DAYS OF OPERATION	2	3 x	4 x	5 x	6 x	7 x	8
20	9	10 x	11 x	12 x	13 x	14 x	15
	16	17 x	18 x	19 x	20 x	21 x	22
	23	24 x	25 x	26 x	27 x	28 x	29
	30	31					

	S	M	T	W	T	F	S
<b>JUNE 2027</b>			1 x	2 x	3 x	4 x	5
DAYS OF OPERATION	6	7 x	8 x	9 x	10 x	11 x	12
21	13	14 x	15 x	16 x	17 x	18	19
	20	21 x	22 x	23 x	24 x	25 x	26
	27	28 x	29 x	30 x			

FOURTH QUARTER SUBTOTAL 63

**TOTAL DAYS OF OPERATION** 248

CCDD CONSULTANT INITIALS (FOR CDSS USE ONLY)

DATE APPROVED BY CCDD CONSULTANT (FOR CDSS USE ONLY)

# Business Search

 The California Business Search provides access to available information for **corporations**, **limited liability companies** and **limited partnerships** of record with the California Secretary of State, with **free PDF copies** of over 17 million imaged business entity documents, including the most recent imaged Statements of Information filed for Corporations and Limited Liability Companies.

Currently, information for Limited Liability Partnerships (e.g. law firms, architecture firms, engineering firms, public accountancy firms, and land survey firms), General Partnerships, and other entity types are **not contained** in the California Business Search. If you wish to obtain information about LLPs and GPs, submit a Business Entities Order paper form to request copies of filings for these entity types. Note: This search is not intended to serve as a name reservation search. To reserve an entity name, select Forms on the left panel and select Entity Name Reservation ? Corporation, LLC, LP.

## Basic Search

A Basic search can be performed using an entity name or entity number. When conducting a search by an entity number, where applicable, **remove "C"** from the entity number.

[Skip to main content](#) [State](#)



### Request Certificate

Initial Filing Date	12/01/1965
Status	Active
Standing - SOS	Good
Standing - FTB	Good
Standing - Agent	Good
Standing - VCFCF	Good
Formed In	CALIFORNIA
Entity Type	Nonprofit Corporation - CA - Public Benefit
Principal Address	1225 GILL STREET MADERA, CA 93637
Mailing Address	1225 GILL AVENUE MADERA, CA 93637
Statement of Info Due Date	12/31/2025
Agent	Individual RUSSELL K RYAN 1690 WEST SHAW AVENUE, SUITE 200 FRESNO, CA 93711



View History



Request Access

Cooperatives, Name Reservations, Foreign Name Reservations, Unincorporated Common Interest Developments, and Out of State Associations). The basic search performs a contains ?keyword? search. The Advanced search allows for a ?starts with? filter. To search entities that have a status other than active or to refine search criteria, use the **Advanced** search feature.

**Advanced Search**

An Advanced search is required when searching for publicly traded disclosure information or a status other than active.

An Advanced search allows for searching by specific entity types (e.g., Nonprofit Mutual Benefit Corporation) or by entity groups (e.g., All Corporations) as well as searching by ?begins with? specific search criteria.

**Disclaimer:** Search results are limited to the 500 entities closest matching the entered search criteria. If your desired search result is not found within the 500 entities provided, please refine the search criteria using the Advanced search function for additional results/entities. The California Business Search is updated as documents are approved. The data provided is not a complete or certified record.

Although every attempt has been made to ensure that the information contained in the database is accurate, the Secretary of State's office is not



Request Certificate

Initial Filing Date	12/01/1965
Status	Active
Standing - SOS	Good
Standing - FTB	Good
Standing - Agent	Good
Standing - VCFCF	Good
Formed In	CALIFORNIA
Entity Type	Nonprofit Corporation - CA - Public Benefit
Principal Address	1225 GILL STREET MADERA, CA 93637
Mailing Address	1225 GILL AVENUE MADERA, CA 93637
Statement of Info Due Date	12/31/2025
Agent	Individual RUSSELL K RYAN 1690 WEST SHAW AVENUE, SUITE 200 FRESNO, CA 93711



View History



Request Access

reliability, or timeliness of the information that is provided. All such information is provided "as is." To order certified copies or certificates of status, (1) locate an entity using the search; (2)select Request Certificate in the right-hand detail drawer; and (3) complete your request online.

# Community

Advanced 

Results: 1

Entity Information	Initial Filing Date
COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC (900021)	12/01/1965



Initial Filing Date	12/01/1965
Status	Active
Standing - SOS	Good
Standing - FTB	Good
Standing - Agent	Good
Standing - VCFCF	Good
Formed In	CALIFORNIA
Entity Type	Nonprofit Corporation - CA - Public Benefit
Principal Address	1225 GILL STREET MADERA, CA 93637
Mailing Address	1225 GILL AVENUE MADERA, CA 93637
Statement of Info Due Date	12/31/2025
Agent	Individual RUSSELL K RYAN 1690 WEST SHAW AVENUE, SUITE 200 FRESNO, CA 93711



View History



Request Access

# Community Action Partnership of Madera County Inc.

EIN: 94-1612823 | Madera, California, United States

## Other Names

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY INC

## Publication 78 Data

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

**On Publication 78 Data List:** Yes

**Deductibility Code:** PC [?](#)

## Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

✓ Tax Year 2023 Form 990

✓ Tax Year 2022 Form 990

✓ Tax Year 2021 Form 990

✓ Tax Year 2020 Form 990

✓ Tax Year 2019 Form 990

✓ Tax Year 2018 Form 990

✓ Tax Year 2017 Form 990

✓ Tax Year 2016 Form 990

**Child Care and Development Division  
Agency Information Certification**

I certify, as the authorized representative of the agency listed below, I have reviewed all the information for and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

Executive Director/Superintendent information  
Program Director information  
Sites and Licenses and/or Office information  
Family Child Care Home summary information

To the best of my knowledge, the information on the CDSS CDMIS Web site reflects accurate information for as of the date this certification was signed.

*Mattie Mendez*

Program Director/Authorized Representative Signature

*12/15/2025*  
Date Signed

*Mattie Mendez*

Printed Name of Program Director/Authorized Representative

**Name of Agency User Generating Certification:** Leticia Murillo

**Date Generated:** 12/1/2025

**Assigned CDD Consultant:** Diana Saenz

## SUBCONTRACT CERTIFICATION

**INSTRUCTIONS:** Please complete one form per subcontractor.

**Please Note:** Family Child Care Home Education Network (FCCHEN) providers are not considered contractors and should not be included on this form.

Contractor Name Community Action Partnership of Madera County, Inc.		Vendor Number B509	County 20 Madera <input type="text"/>			
Subcontractor Legal Name Resource & Referral (CRRP)		Contracted Program Type Resource and Referral (CRRP) <input type="text"/>				
Contract Maximum Reimbursable Amount (MRA)			Total Percentage of MRA Subcontracted _____ %			
How many children does this subcontractor serve?			Does this subcontractor also contract with the CCDD? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Site #	Site Name	Site Address	New Subcontractor	Service County	Percentage of MRA Subcontracted	Approved (CCDD ONLY)
1			<input type="checkbox"/> Yes <input type="checkbox"/> No			
2			<input type="checkbox"/> Yes <input type="checkbox"/> No			
3			<input type="checkbox"/> Yes <input type="checkbox"/> No			
4			<input type="checkbox"/> Yes <input type="checkbox"/> No			
5			<input type="checkbox"/> Yes <input type="checkbox"/> No			
6			<input type="checkbox"/> Yes <input type="checkbox"/> No			

**Please note:** Subcontractors must be approved by the Child Care and Development Division, Program Quality and Improvement Branch.  
Please contact your county's [Program Quality and Improvement Branch Consultant](#).

**FOR CCDD USE ONLY – PROGRAM CONSULTANT APPROVAL**

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

CCDD Program Consultant indicates signed approval of the above referenced subcontractors. \_\_\_\_\_

Indicate any notes on subcontractor sites not approved:

**INSTRUCTIONS:**

This form is only required from agencies who operate with the use of a subcontractor. Please complete one form per subcontractor.

- 1. Contractor Name:** Enter the contractor's name.
- 2. Vendor Number:** Enter the contractor's vendor number.
- 3. County:** Select the contractor's headquartered county from the drop-down menu.
- 4. Contract Type:** Select the contracted program type from the drop-down menu.
- 5. Contract Maximum Reimbursable Amount (MRA):** Enter the dollar amount of the MRA.
- 6. Total Percentage of MRA Subcontracted:** Enter the total percentage of the MRA subcontracted.
- 7. Subcontractor Legal Name:** Enter the subcontractor's legal name.
- 8. Does this subcontractor also contract with the CCDD?:**  
Select 'yes' if the contractor to which you subcontract your services also has a current CCDD contract to provide state-subsidized child care and development services. Select 'no' if your subcontractor does not have a CCDD contract.
- 9. Site Information and percentage of MRA Subcontracted:**  
Enter the subcontractor's site name.  
Enter the subcontractor's site address.  
Subcontractors must be approved by the CCDD. Select 'yes' or 'no' to indicate if the subcontractor is new or has been previously approved by the CCDD.  
Select the subcontractor's service county from drop-down menu.  
Enter the percentage of MRA subcontracted.  
**Please note:** Subcontracts for child care and development services must be audited in accordance with Audit Guidelines and reported with the contractor's audit.

## SUBCONTRACT CERTIFICATION

**INSTRUCTIONS:** Please complete one form per subcontractor.

**Please Note:** Family Child Care Home Education Network (FCCHEN) providers are not considered contractors and should not be included on this form.

Contractor Name Community Action Partnership of Madera County, Inc.		Vendor Number B509	County 20 Madera			
Subcontractor Legal Name CalWORKs Stage 3 (C3AP)		Contracted Program Type CalWORKs Stage 3 (C3AP)				
Contract Maximum Reimbursable Amount (MRA)		Total Percentage of MRA Subcontracted _____%				
How many children does this subcontractor serve?		Does this subcontractor also contract with the CCDD? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Site #	Site Name	Site Address	New Subcontractor	Service County	Percentage of MRA Subcontracted	Approved (CCDD ONLY)
1			<input type="checkbox"/> Yes <input type="checkbox"/> No			
2			<input type="checkbox"/> Yes <input type="checkbox"/> No			
3			<input type="checkbox"/> Yes <input type="checkbox"/> No			
4			<input type="checkbox"/> Yes <input type="checkbox"/> No			
5			<input type="checkbox"/> Yes <input type="checkbox"/> No			
6			<input type="checkbox"/> Yes <input type="checkbox"/> No			

**Please note:** Subcontractors must be approved by the Child Care and Development Division, Program Quality and Improvement Branch.  
Please contact your county's [Program Quality and Improvement Branch Consultant](#).

**FOR CCDD USE ONLY – PROGRAM CONSULTANT APPROVAL**

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

CCDD Program Consultant indicates signed approval of the above referenced subcontractors. \_\_\_\_\_

Indicate any notes on subcontractor sites not approved:

**INSTRUCTIONS:**

This form is only required from agencies who operate with the use of a subcontractor. Please complete one form per subcontractor.

1. **Contractor Name:** Enter the contractor's name.
2. **Vendor Number:** Enter the contractor's vendor number.
3. **County:** Select the contractor's headquartered county from the drop-down menu.
4. **Contract Type:** Select the contracted program type from the drop-down menu.
5. **Contract Maximum Reimbursable Amount (MRA):** Enter the dollar amount of the MRA.
6. **Total Percentage of MRA Subcontracted:** Enter the total percentage of the MRA subcontracted.
7. **Subcontractor Legal Name:** Enter the subcontractor's legal name.
8. **Does this subcontractor also contract with the CCDD?:**  
 Select 'yes' if the contractor to which you subcontract your services also has a current CCDD contract to provide state-subsidized child care and development services. Select 'no' if your subcontractor does not have a CCDD contract.
9. **Site Information and percentage of MRA Subcontracted:**  
 Enter the subcontractor's site name.  
 Enter the subcontractor's site address.  
 Subcontractors must be approved by the CCDD. Select 'yes' or 'no' to indicate if the subcontractor is new or has been previously approved by the CCDD.  
 Select the subcontractor's service county from drop-down menu.  
 Enter the percentage of MRA subcontracted.  
**Please note:** Subcontracts for child care and development services must be audited in accordance with Audit Guidelines and reported with the contractor's audit.

## SUBCONTRACT CERTIFICATION

**INSTRUCTIONS:** Please complete one form per subcontractor.

**Please Note:** Family Child Care Home Education Network (FCCHEN) providers are not considered contractors and should not be included on this form.

Contractor Name Community Action Partnership of Madera County, Inc.		Vendor Number B509	County 20 Madera <input type="button" value="v"/>			
Subcontractor Legal Name CalWORKs Stage 2 (C2AP)		Contracted Program Type CalWORKs Stage 2 (C2AP) <input type="button" value="v"/>				
Contract Maximum Reimbursable Amount (MRA)			Total Percentage of MRA Subcontracted _____%			
How many children does this subcontractor serve?			Does this subcontractor also contract with the CCDD? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Site #	Site Name	Site Address	New Subcontractor	Service County	Percentage of MRA Subcontracted	Approved (CCDD ONLY)
1			<input type="checkbox"/> Yes <input type="checkbox"/> No			
2			<input type="checkbox"/> Yes <input type="checkbox"/> No			
3			<input type="checkbox"/> Yes <input type="checkbox"/> No			
4			<input type="checkbox"/> Yes <input type="checkbox"/> No			
5			<input type="checkbox"/> Yes <input type="checkbox"/> No			
6			<input type="checkbox"/> Yes <input type="checkbox"/> No			

**Please note:** Subcontractors must be approved by the Child Care and Development Division, Program Quality and Improvement Branch.  
Please contact your county's [Program Quality and Improvement Branch Consultant](#).

**FOR CCDD USE ONLY – PROGRAM CONSULTANT APPROVAL**

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

CCDD Program Consultant indicates signed approval of the above referenced subcontractors. \_\_\_\_\_

Indicate any notes on subcontractor sites not approved:

**INSTRUCTIONS:**

This form is only required from agencies who operate with the use of a subcontractor. Please complete one form per subcontractor.

1. **Contractor Name:** Enter the contractor's name.
2. **Vendor Number:** Enter the contractor's vendor number.
3. **County:** Select the contractor's headquartered county from the drop-down menu.
4. **Contract Type:** Select the contracted program type from the drop-down menu.
5. **Contract Maximum Reimbursable Amount (MRA):** Enter the dollar amount of the MRA.
6. **Total Percentage of MRA Subcontracted:** Enter the total percentage of the MRA subcontracted.
7. **Subcontractor Legal Name:** Enter the subcontractor's legal name.
8. **Does this subcontractor also contract with the CCDD?:**  
 Select 'yes' if the contractor to which you subcontract your services also has a current CCDD contract to provide state-subsidized child care and development services. Select 'no' if your subcontractor does not have a CCDD contract.
9. **Site Information and percentage of MRA Subcontracted:**  
 Enter the subcontractor's site name.  
 Enter the subcontractor's site address.  
 Subcontractors must be approved by the CCDD. Select 'yes' or 'no' to indicate if the subcontractor is new or has been previously approved by the CCDD.  
 Select the subcontractor's service county from drop-down menu.  
 Enter the percentage of MRA subcontracted.  
**Please note:** Subcontracts for child care and development services must be audited in accordance with Audit Guidelines and reported with the contractor's audit.

## SUBCONTRACT CERTIFICATION

**INSTRUCTIONS:** Please complete one form per subcontractor.

**Please Note:** Family Child Care Home Education Network (FCCHEN) providers are not considered contractors and should not be included on this form.

Contractor Name Community Action Partnership of Madera County, Inc.		Vendor Number B509	County 20 Madera <span style="float:right">▼</span>			
Subcontractor Legal Name Alternative Payment Program (CAPP)		Contracted Program Type Alternative Payment Program (CAPP) <span style="float:right">▼</span>				
Contract Maximum Reimbursable Amount (MRA)		Total Percentage of MRA Subcontracted _____%				
How many children does this subcontractor serve?		Does this subcontractor also contract with the CCDD? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Site #	Site Name	Site Address	New Subcontractor	Service County	Percentage of MRA Subcontracted	Approved (CCDD ONLY)
1			<input type="checkbox"/> Yes <input type="checkbox"/> No			
2			<input type="checkbox"/> Yes <input type="checkbox"/> No			
3			<input type="checkbox"/> Yes <input type="checkbox"/> No			
4			<input type="checkbox"/> Yes <input type="checkbox"/> No			
5			<input type="checkbox"/> Yes <input type="checkbox"/> No			
6			<input type="checkbox"/> Yes <input type="checkbox"/> No			

**Please note:** Subcontractors must be approved by the Child Care and Development Division, Program Quality and Improvement Branch.  
Please contact your county's [Program Quality and Improvement Branch Consultant](#).

**FOR CCDD USE ONLY – PROGRAM CONSULTANT APPROVAL**

I declare under penalty of perjury that the above information is true and correct to the best of my knowledge. I acknowledge that by providing my electronic signature for this form, I agree my electronic signature is the legal binding equivalent to my handwritten signature. I hereby confirm that my electronic signature represents my execution of authentication of this form, and my intent to be bound by it.

CCDD Program Consultant indicates signed approval of the above referenced subcontractors. \_\_\_\_\_

Indicate any notes on subcontractor sites not approved:

**INSTRUCTIONS:**

This form is only required from agencies who operate with the use of a subcontractor. Please complete one form per subcontractor.

1. **Contractor Name:** Enter the contractor’s name.
2. **Vendor Number:** Enter the contractor’s vendor number.
3. **County:** Select the contractor’s headquartered county from the drop-down menu.
4. **Contract Type:** Select the contracted program type from the drop-down menu.
5. **Contract Maximum Reimbursable Amount (MRA):** Enter the dollar amount of the MRA.
6. **Total Percentage of MRA Subcontracted:** Enter the total percentage of the MRA subcontracted.
7. **Subcontractor Legal Name:** Enter the subcontractor’s legal name.
8. **Does this subcontractor also contract with the CCDD?:**  
 Select ‘yes’ if the contractor to which you subcontract your services also has a current CCDD contract to prove state-subsidized child care and development services. Select ‘no’ if your subcontractor does not have a CCDD contract.
9. **Site Information and percentage of MRA Subcontracted:**  
 Enter the subcontractor’s site name.  
 Enter the subcontractor’s site address.  
 Subcontractors must be approved by the CCDD. Select ‘yes’ or ‘no’ to indicate if the subcontractor is new or has been previously approved by the CCDD.  
 Select the subcontractor’s service county from drop-down menu.  
 Enter the percentage of MRA subcontracted.  
**Please note:** Subcontracts for child care and development services must be audited in accordance with Audit Guidelines and reported with the contractor’s audit.

The principal purpose of the information provided is to establish the unique identification of the government entity.

**Instructions:** You may submit one form for the principal government agency and all subsidiaries sharing the same TIN. Subsidiaries with a different TIN must submit a separate form. Fields marked with an asterisk (\*) are required. Hover over fields to view help information. Please print the form to sign prior to submittal. You may email the form to: vendors@fiscal.ca.gov, or fax it to (916) 576-5200, or mail it to the address above.

Principal Government Agency Name\*

Remit-To Address (Street or PO Box)\*

City\*  State \*  Zip Code\*+4

Government Type:  City  County  Special District  Federal  Other (Specify)  Federal Employer Identification Number (FEIN)\*

List other subsidiary Departments, Divisions or Units under your principal agency's jurisdiction who share the same FEIN and receives payment from the State of California.

Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>

Contact Person\*  Title

Phone number\*  E-mail address

Signature\*  Date



BEFORE

THE COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
OF THE COUNTY OF MADERA  
STATE OF CALIFORNIA

In the Matter of the )  
State of California )  
Department of Social Services )

**Resolution No. 2026-01**  
Resolution to Authorize the  
Executive Director to sign  
**CDSS Contracts for FY2026-27**

As Chairperson of Community Action Partnership of Madera County, Inc., Board of Directors, and acting on behalf of the entire Board of Directors. I authorize the Executive Director of Community Action Partnership of Madera County, Inc. to enter into transactions and subsequent amendments with the California Department of Social Services (CDSS) for the purpose of providing child care and development services and to authorize designated personnel to sign contract documents for **Fiscal Year 2026-27**.

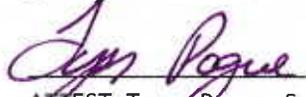
The person authorized as the official representative of Community Action Partnership of Madera County, Inc. to enter into Agreement, submit any amendments and provide additional information as may be required by the State, is the Executive Director of the Community Action Partnership of Madera County, Inc.

The Board of Directors passed the foregoing Resolution for the Community Action Partnership of Madera County, Inc. at a regular meeting held on **November 13, 2025**, by the following vote:

Vote:   9        Ayes:   9    
Absent:   6        Noes:   0  

  
\_\_\_\_\_  
Eric LiCalsi, Board of Directors Chairperson

  11/13/25    
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
ATTEST: Tyson Pogue, Secretary/Treasurer

  11/14/25    
\_\_\_\_\_  
Date



# BOARD OF DIRECTORS ROSTER 2025

REPRESENTING	DIRECTOR
<b>Public Officials</b>	
<i>Department of Social Services</i>	<b>Deborah Martinez</b>
<i>Alternate</i>	Vivian Garcia
<i>Madera Unified School District</i>	<b>David Hernandez (Vice-Chairperson)</b>
<i>Madera County Board of Supervisors</i>	<b>Leticia (Lety) Gonzalez</b>
<i>Alternate</i>	<i>(Finance Expertise)</i>
<i>Madera City Council</i>	Robert Poythress
<i>Alternate</i>	<b>Steve Montes</b>
<i>Chowchilla City Council</i>	Cece Gallegos
	<b>Jeff Troost</b>
<b>Private Sector</b>	
<i>Madera Chamber of Commerce</i>	<b>Debi Bray</b>
	<i>(Finance Expertise)</i>
<i>Regional Head Start Policy Council – Parent</i>	<b>Otilia Vasquez</b>
<i>Community Affairs</i>	<b>Donald Holley</b>
	<i>(Public Affairs Expertise)</i>
<i>Attorney at Law</i>	<b>Eric LiCalsi (Chairperson)</b>
	<i>(Attorney at Law)</i>
<i>Early Childhood Education and Development</i>	<b>Molly Hernandez</b>
	<i>(Early Childhood Education and Development Expertise)</i>
<b>Target Areas</b>	
<i>Central Madera/Alpha</i>	<b>Martha Garcia</b>
<i>Eastern Madera County</i>	<b>Tyson Pogue (Secretary/Treasurer)</b>
<i>Eastside/Parksdale</i>	<b>Richard Gutierrez</b>
<i>Fairmead/Chowchilla</i>	<b>Diana Palmer</b>
	<i>(Finance Expertise)</i>
<i>Monroe/Washington</i>	<b>Aurora Flores</b>

COMMITTEES		
EXECUTIVE COMMITTEE	PERSONNEL COMMITTEE	FINANCE COMMITTEE
Eric LiCalsi <i>Chairperson</i>	Deborah Martinez	BOS – Leticia Gonzalez
David Hernandez <i>Vice-Chairperson</i>	Donald Holley	Debi Bray
Tyson Pogue <i>Secretary/Treasurer</i>	Richard Gutierrez	Aurora Flores
Steve Montes	(A) Jeff Troost	Tyson Pogue <i>Secretary/Treasurer</i>
Donald Holley	(A) Martha Garcia	
Diana Palmer	(A) Head Start Policy Council Representative	



# Report to the Board of Directors

Agenda Item Number: D-5

Board of Directors Meeting for: January 8, 2026

Author: Ana Gudino

---

DATE: January 5, 2026

TO: Board of Directors

FROM: Ana Gudino, Community Services Program Manager

SUBJECT: City of Madera Community Development Block Grant Housing Stabilization Program 2026 – 2027 Application

**I. RECOMMENDATION:**

Ratify the Executive Director to sign and submit the City of Madera Community Development Block Grant (CDBG) Housing Stabilization Program 2026 – 2027 application.

**II. SUMMARY:**

The City of Madera received notification of funding for the Community Development Block Grant Program which provides annual grants on a formula basis to states, cities and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities principally for individuals experiencing homelessness or at-risk of homelessness.

**III. DISCUSSION:**

1. Staff will conduct outreach efforts to locate and identify individuals and families who find themselves in need of emergency housing and/or prevention and diversion services such as deposit and rent, as well as utility assistance.
2. Outreach efforts will continue and those identified and if qualified to receive the emergency housing services, will be placed in emergency housing temporarily providing the case worker time to assist in finding stable housing for the identified individual or family.
3. The CDBG Housing Stabilization Program will assist the homeless in locating decent sustainable housing for homeless or at-risk homeless individuals.

**IV. FINANCING:**

\$65,000



# Report to the Board of Directors

Agenda Item Number: D-6

Board of Directors Meeting for: January 8, 2026

Author: Ana Gudino

---

DATE: January 5, 2026

TO: Board of Directors

FROM: Ana Gudino, Community Services Program Manager

SUBJECT: City of Madera Community Development Block Grant for the Fresno Madera Continuum of Care Membership 2026 – 2027 Application

**I. RECOMMENDATION:**

Review and consider ratifying the submission of the City of Madera Community Development Block Grant (CDBG) for the Fresno Madera Continuum of Care (FMCoC) Membership Application for 2026 – 2027.

**II. SUMMARY:**

The City of Madera received notification from the U.S. Department of Housing and Urban Development (HUD) that funding will be utilized for the FMCoC membership fees.

**III. DISCUSSION:**

1. The FMCoC works collaboratively to reduce homelessness within Madera and Fresno counties. Community Action Partnership of Madera County, Inc., is applying for CDBG funding to continue to pay for the membership to the FMCoC to have two staff attend the FMCoC meetings which are held once a month.
2. The FMCoC assists the Madera County homeless population to make the critical transition from homelessness to independent or permanent supportive housing, accessing education, health and mental health services, employment training and life skills development.
3. The funding will allow two CAPMC staff members to attend the monthly FMCoC meetings and report back to the agency and to the Housing Our Homeless committee.
4. The funding will also allow for CAPMC staff to prepare for the Annual Point in Time Count and any homeless awareness events held within Madera County

**IV. FINANCING:**

\$15,000



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM  
MONTHLY REPORTING – [JANUARY 2026](#)**

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

General Contract – CAPP	586
CalWORKs Stage 2 – C2AP	137
CalWORKs Stage 3 – C3AP	135
Bridge Program - BP	18
<b>Total Children Enrolled</b>	<b>876</b>

**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	53
LICENSE-EXEMPT CHILD CARE PROVIDERS	92
<b>Total Providers Enrolled</b>	<b>189</b>

**RESOURCE & REFERRAL LICENSED PROVIDERS**

ACTIVE - LICENSED CHILD CARE PROVIDERS	0
CLOSED - LICENSED CHILD CARE PROVIDERS	N/A

**CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS**

**CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:**

- Supporting Infant/Toddler Physician Development Milestones (English) - 4 attendees
- Supporting Infant/Toddler Physician Development Milestones (Spanish) - 22 attendees

**Family, Friend and Neighbor Activity:**

- No workshop

**Bridge Coaching Session:**

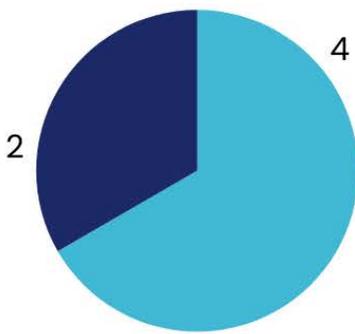
- TIC Coaching (Spanish) – 14 attendees



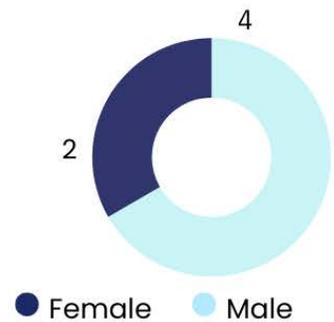
# Madera County Child Advocacy Center (CAC)

December 2025

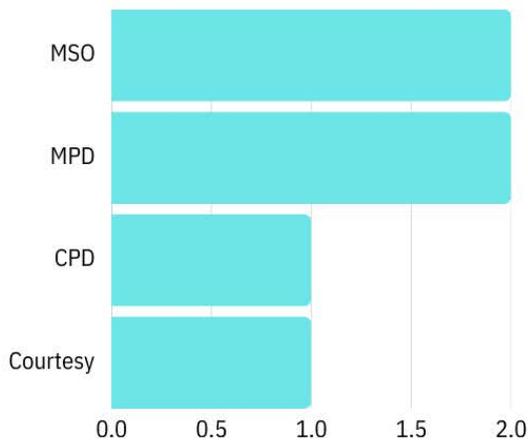
## Age



## Gender



## Requesting Agency



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

## Mental Health Services

Referrals Made: 1

Onsite Therapy Sessions: 1

## Child Forensic Interviews Year to Date

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2025	3	5	10	11	6	7	9	9	16	8	7	6
2024 YTD	7	7	13	15	11	7	13	12	3	5	4	2



# Report to the Board of Directors

**Month:** December 2025

**Program Manager:** Jennifer Coronado

## **ACCOMPLISHMENTS:**

- Collaboration with The Alvarez and Garcia Group, Madera County District Attorney's Office, Cal Fire, and Good News Ministries provided Christmas gifts to twenty families throughout Madera County.
- Program Technician for the Oakhurst Office started December 17<sup>th</sup>.

## **UPCOMING EVENTS:**

- National Human Trafficking Awareness Day, Wear **Blue** on January 11<sup>th</sup>

## **STATISTICAL REPORTS:**

To be provided on a quarterly basis.



# Report to the Board of Directors

Agenda Item Number: E-1

Board Meeting for: January 8, 2026

Author: Donna Tooley

---

DATE: December 29, 2025

TO: Board of Directors

FROM: Finance Committee

SUBJECT: Review and Accept Audit Report and Audited Financial Statements – June 30, 2025

**I. RECOMMENDATION:**

Review and consider accepting the auditor reports and the audited financial statements for the year ended June 30, 2025.

**II. SUMMARY:**

CAPMC is required to have an independent, single-wide agency audit every year. Hudson & Company, Inc. CPAs, prepared the auditor's report on the financial statements for the fiscal year ended June 30, 2025. The Finance Committee is scheduled for January 5, 2026, and will share the recommendation with the Board of Directors regarding the audit report and the related financial statements for the period ended June 30, 2025.

**III. DISCUSSION:**

- A. CAPMC is required to have an independent, single-wide agency audit because it expends more than \$750,000 of Federal funding during the agency's fiscal year. HHC performed the audit work and issued its audit report on the financial statements attached. A Single Audit includes an audit of both the agency's financial statements and compliance with Federal award requirements for programs identified as "major programs" based on criteria established by the Office of Management and Budget (OMB) Uniform Guidance standards.
- B. The agency audit report was unmodified.
- C. There were not any questioned costs or findings for the year.
- D. Statement on Auditing Standards 114 requires communication for all financial statement audits. The purpose is to communicate with those charged with governance, such as the Board of Directors, Audit Committee, or Management, the scope of audit procedures performed, significant findings, and other information, such as disagreements with management, audit adjustments and significant estimates, that are not communicated in the audited financial statements. Another important portion of the

communication is the presentation of any passed journal entries. These are entries that were not posted to the audited financials, because, in total, they have no material effect on the financial statements but are presented to you to bring to your attention other known errors that were found during the audit. There were no such misstatements. This will be discussed or presented by HHC at the meeting.

- E. Kip Hudson, the owner and partner of HHC, CPA's will present the audited financial statements and the management letter to the Finance Committee on Monday, January 5, 2026, and to the Board of Directors at its meeting on January 8, 2026.

**IV. FINANCING:**

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

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

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**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2025  
(WITH COMPARATIVE TOTALS FOR 2024)**

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Community Action Partnership of Madera County, Inc. (the Agency), a nonprofit organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2025, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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

We have previously audited the Agency's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 13, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included on pages 18 through 96 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards (pages 18-22), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

HUDSON & COMPANY, INC.

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

Fresno, California  
December 15, 2025

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

---

**FINANCIAL STATEMENTS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	<b>2025</b>	<b>2024</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 5,567,863	\$ 8,587,279
Grants receivable	4,888,108	3,672,858
Accounts receivable	59,465	84,062
Food and custodial supply inventory	24,089	22,875
Prepaid expenses	96,016	99,225
Total current assets	10,635,541	12,466,299
Deposits	109,555	107,560
Property and equipment, net	2,232,079	1,883,244
Operating lease right-of-use assets, net	16,780,224	15,645,615
Total Assets	\$ 29,757,399	\$ 30,102,718
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 4,181,488	\$ 5,115,739
Due to funder	734,170	123,957
CDE reserve	81,568	61,438
Deferred revenue	4,569,437	6,157,214
Lease liability, current portion	446,025	1,197,545
Total current liabilities	10,012,688	12,655,893
Long-term liabilities:		
Lease liability, long-term portion	16,744,379	14,448,070
Total liabilities	26,757,067	27,103,963
Net assets:		
Net assets without donor restrictions	1,251,882	1,218,098
Net assets with donor restrictions	1,748,450	1,780,657
Total net assets	3,000,332	2,998,755
Total Liabilities and Net Assets	\$ 29,757,399	\$ 30,102,718

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total June 30, 2025</u>	<u>Total June 30, 2024</u>
<b>REVENUES AND SUPPORT</b>				
Grant income - Federal	\$ 29,337,813	\$ -	\$ 29,337,813	\$ 26,824,748
Grant income - State	8,545,330	-	8,545,330	8,896,878
Grant income - local government	341,473	-	341,473	343,709
Grant and contract income	25,000	-	25,000	128,836
Contributions:				
Cash and other financial assets	23,081	-	23,081	34,425
Nonfinancial assets (in-kind)	3,476,805	-	3,476,805	3,131,369
Rental income	63,444	-	63,444	67,088
Parent fees	7,198	-	7,198	6,016
Investment income	2,774	-	2,774	4,352
Other income	9,863	-	9,863	11,749
<b>Total Revenues and Support</b>	<u>41,832,781</u>	<u>-</u>	<u>41,832,781</u>	<u>39,449,170</u>
<b>EXPENSES</b>				
Corporate	3,072,263	-	3,072,263	2,889,873
CSBG	342,300	-	342,300	231,868
Regional Head Start	6,825,609	-	6,825,609	6,639,786
Migrant programs	16,366,461	-	16,366,461	14,314,642
Child care programs	13,275,836	-	13,275,836	13,272,855
Emergency food and shelter	1,780,053	-	1,780,053	1,723,552
Energy program	1,056,033	-	1,056,033	954,763
Other programs	2,102,628	-	2,102,628	2,182,194
Eliminations	(3,048,205)	-	(3,048,205)	(2,868,732)
<b>Total Expenses</b>	<u>41,772,978</u>	<u>-</u>	<u>41,772,978</u>	<u>39,340,801</u>
Changes in net assets	59,803	-	59,803	108,369
<b>ADJUSTMENTS TO NET ASSETS</b>				
Net additions to restricted net assets	-	912,777	912,777	560,045
Depreciation and deductions to restricted net assets	-	(560,823)	(560,823)	(586,064)
Net adjustments for right-of-use assets and lease liabilities	-	(410,180)	(410,180)	-
<b>Net assets, beginning of year</b>	<u>1,192,079</u>	<u>1,806,676</u>	<u>2,998,755</u>	<u>2,916,405</u>
<b>Net assets, end of year</b>	<u>\$ 1,251,882</u>	<u>\$ 1,748,450</u>	<u>\$ 3,000,332</u>	<u>\$ 2,998,755</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	Program Services	General and Administrative	2025 Total
<b>EXPENSES</b>			
Salaries and wages	\$ 15,394,242	\$ 1,633,306	\$ 17,027,548
Employee benefits	4,017,923	379,201	4,397,124
In-kind expenditures	3,456,185	20,620	3,476,805
Direct assistance	8,048,601	-	8,048,601
Medical expenses	10,504	1,630	12,134
Consultants and contractual	881,966	200,539	1,082,505
Materials and supplies	2,140,137	180,403	2,320,540
Travel and training	208,524	55,211	263,735
Repairs and maintenance	59,817	678	60,495
Vehicle expenses	271,982	10,038	282,020
Rent	1,325,117	343,699	1,668,816
Occupancy	1,612,763	98,596	1,711,359
Insurance	10,856	56,512	67,368
Postage and printing	62,245	15,218	77,463
Telephone	245,789	20,533	266,322
Rentals	193,622	20,436	214,058
Capital purchases	545,458	-	545,458
Other expenses	214,984	25,302	240,286
Depreciation	-	10,341	10,341
	<u>\$ 38,700,715</u>	<u>\$ 3,072,263</u>	<u>\$ 41,772,978</u>
Total expenses	<u>\$ 38,700,715</u>	<u>\$ 3,072,263</u>	<u>\$ 41,772,978</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	<b>2025</b>	<b>2024</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 59,803	\$ 108,369
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation, net of amount charged to net assets	10,341	10,100
(Increase) decrease in operating assets:		
Grants receivable	(1,215,250)	(1,144,931)
Accounts receivable	24,597	(70,891)
Food and custodial supply inventory	(1,214)	5,225
Prepaid expenses	3,209	(40,773)
Deposits	(1,995)	32,392
Operating lease right-of-use assets	(1,134,609)	(11,380,356)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(934,251)	1,057,956
Due to funder	610,213	(605,217)
CDE reserve	20,130	24,758
Deferred revenue	(1,587,777)	2,425,929
Lease liability	1,544,789	11,380,356
Less net additions to lease liability charged to net assets	(410,180)	-
	(3,071,997)	1,694,548
Total adjustments		
Net cash provided (used) by operating activities:	(3,012,194)	1,802,917
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	(919,999)	(560,045)
Less additions to property and equipment charged to net assets	912,777	560,045
	(7,222)	-
Net cash provided (used) by investing activities:		
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(3,019,416)	1,802,917
<b>CASH AND CASH EQUIVALENTS, Beginning of year</b>	8,587,279	6,784,362
<b>CASH AND CASH EQUIVALENTS, End of year</b>	\$ 5,567,863	\$ 8,587,279
<b>NON-CASH ACTIVITIES:</b>		
Contributed nonfinancial assets (in-kind)	\$ 3,476,805	\$ 3,131,368
Increase in right-of-use assets through lease liabilities	\$ 1,947,620	\$ 15,488,283

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

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

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**NOTES TO FINANCIAL STATEMENTS**

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

**NOTE 1 – AGENCY AND OPERATIONS**

General: Community Action Partnership of Madera County, Inc. (the Agency), was founded as a nonprofit public benefit corporation in December of 1965 as Madera County Action Committee, Inc. The Agency legally changed its name to Madera County Community Action Agency, Inc., in April of 1999 and finally to Community Action Partnership of Madera County, Inc., in April of 2006. The Agency was organized for the purpose of directing available public and private resources for a coordinated effort in the prevention of poverty and the circumstances that perpetuate it. The Agency is primarily funded through federal, state, and local governmental units.

Major Programs:

*Head Start:* The Head Start program provides early education and services for children of low-income families in Madera and Mariposa Counties. Services include childcare, medical/dental screening, meals for children, mental health and disability services, and health and nutrition education.

*Migrant Programs:* The migrant programs provide early education and other services to children of low-income families and children of migrant workers in Fresno and Madera Counties. Services include childcare, medical/dental screening, meals for children, mental health and disability services, and health and nutrition education.

*Child Care Programs:* The childcare programs provide child care and referral services for low income families. Other services provided include nutrition for children enrolled with family day care providers, educational and learning materials, and CPR and first aid classes to providers.

Other major programs of the Agency include *Victim Services*, such as domestic violence and sexual assault programs, and *Community Services*, such as emergency food and shelter program, and energy assistance.

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

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

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

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

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

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

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

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

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

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

Property and Equipment: The Agency reports gifts of land, buildings, and equipment as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent of explicit donor stipulations about how those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the long-lived assets are placed in service.

The Agency capitalizes all asset purchases of \$10,000 or more, except where a grantor may impose a different threshold. The Agency records purchased property and equipment at cost on the date received.

Property and equipment purchased in connection with the restricted funds are expensed during the grant period. These purchases are also capitalized in the equipment fund and depreciated over their useful lives. Depreciation is shown as a reduction to the restricted net asset account. Retirements are reflected as decreases to the furniture and equipment account, with a corresponding reduction in restricted net assets. Title to those assets vests with the Agency subject to any restrictions or limitations placed on it by the specific original funding source.

As further discussed in Note 4, property and equipment not purchased with grant funds are depreciated by the straight-line method over the estimated useful lives of the respective assets.

Compensated Absences: Vacation benefits are accrued on a monthly basis. Employees may accumulate up to a maximum of 35 days (280 hours) of vacation at a time. Benefits cease to accrue until the employee's accumulated hours drop below 279.

For full-time, regular, and limited term employees, sick leave accrues at the rate of one day per month. Sick leave can be accumulated without limit. Part-time employees accrue sick leave on a pro-rated basis based on the number of hours worked.

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

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

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

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

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

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

Contributed Nonfinancial Assets: Contributed nonfinancial assets consist of donated goods and services. Contributed nonfinancial assets are recognized as contributions if they have ascertainable fair values and are able to be realized in cash or other liquid assets. During the year ended June 30, 2025, the Agency received and recognized \$3,476,805 of donated supplies, services and rent. All contributed nonfinancial assets were used to facilitate the Agency's Head Start program. The donated services consisted of volunteer hours, rent, and supplies. Donated services are recognized as contributions if they 1) significantly enhance non-financial assets or 2) involve a professional service that would otherwise have been purchased and whose values can be objectively measured.

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

Advertising Costs: Advertising costs are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. There were no capitalized costs. Advertising costs of \$18,510 were incurred during the year ended June 30, 2025.

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

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

Generally accepted accounting principles provide accounting and disclosures guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all the positions taken in its federal and state exempt Agency tax returns are more likely than not to be sustained upon examination. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

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

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

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

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

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

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

Concentrations of Credit Risk: The Agency maintains cash balances in one financial institution. Cash balances in interest-bearing transaction accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. The Agency has an agreement with West America Bank, which requires the Bank to collateralize all deposits in excess of the first \$250,000 in demand deposits. An independent third party holds assets pledged as collateral by the Bank under this agreement.

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

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

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

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

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

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

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

Allocation of Expenses (continued):

*Indirect Costs.* Costs that benefit the operations of the entire Agency, which cannot be identified to specific programs or activities, are allocated according to an indirect cost allocation plan. The Agency follows the Simplified Allocation Method for indirect costs as described in the Uniform Guidance. During the year ended June 30, 2025, the federally approved indirect cost rate was 9.1%. When certain funding sources have a maximum allowable indirect rate that is lower than the Agency’s federally approved indirect rate, then unrestricted sources of income are utilized to cover the cost deficit.

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

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

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized Information for 2024: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Agency’s financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Allowance for credit losses: Effective July 1, 2023, the Agency adopted Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses*. This new ASU introduces a “current expected credit loss” (CECL) model which requires all expected credit losses for financial instruments held at the reporting date to be based on historical experience, current conditions, and reasonable supportable forecasts. The CECL model replaces the existing incurred loss method and is applicable to the measurement of credit losses of financial assets. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity’s exposure to credit risk and the measurement of credit losses. The financial assets held by the Agency subject to the guidance in Accounting Standards Codification (ASC) 326, *Financial Instruments – Credit Losses*, was grants receivable and accounts receivable. The adoption of ASU 2016-13 did not have a material impact on the financial statements and related disclosures. There was no allowance for credit losses recorded for the year ended June 30, 2025.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in these financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through December 15, 2025, which is the date the financial statements were available to be issued.

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

**NOTE 3 – AVAILABILITY OF FINANCIAL ASSETS**

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

Cash and cash equivalents	\$	5,567,863
Grants receivable		4,888,108
Accounts receivable		<u>59,465</u>
 Total financial assets		 <u>10,515,436</u>
 Less amounts not available to be used within one year:		
CDE reserve		<u>81,568</u>
 Total financial assets available for general expenditures within one year	 \$	 <u><u>10,433,868</u></u>

The Agency has certain donor-restricted assets limited to use which are available for expenditure within one-year in the normal course of operations. Accordingly, these assets have been included in the qualitative information above for financial assets to meet general expenditures within one year. The Agency has assets limited to use for donor-restricted purposes. These assets are not available for general expenditure within the next year.

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2025 and 2024:

	Balances June 30, 2024	Additions	Deletions and Adjustments	Balances June 30, 2025
Buildings	\$ 4,021,500	\$ -	\$ (150,000)	\$ 3,871,500
Building improvements	427,857	256,134	-	683,991
Vehicles	1,427,956	112,707	-	1,540,663
Equipment	1,742,134	423,202	(100,812)	2,064,524
Land	59,005	-	-	59,005
Land improvements	<u>190,835</u>	<u>127,956</u>	<u>-</u>	<u>318,791</u>
 Total	 <u>7,869,287</u>	 <u>919,999</u>	 <u>(250,812)</u>	 <u>8,538,474</u>
 Less accumulated depreciation	 <u>(5,986,043)</u>	 <u>(569,878)</u>	 <u>249,526</u>	 <u>(6,306,395)</u>
 Property and equipment, net	 <u>\$ 1,883,244</u>	 <u>\$ 350,121</u>	 <u>\$ (1,286)</u>	 <u>\$ 2,232,079</u>

Total unrestricted depreciation expense for the year ended June 30, 2025, was \$10,341. Depreciation expense that was charged as a reduction in the restricted net assets account was \$559,537.

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

**NOTE 5 – STATE CHILD DEVELOPMENT RESERVES**

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

Transfers from a reserve account are considered restricted income for child development programs but may be applied to any of the contracts that are eligible to contribute to that particular program type. The Agency maintains reserve accounts where the funds are deposited in an interest-bearing account.

The balance for the reserve account at June 30, 2025, totaled \$81,568, which is recorded as an asset within the cash and cash equivalents balance. Also, upon termination of child development contracts with the CDSS, the Agency would have to return the reserve funds to the CDSS. As such, the offsetting balance of \$81,568 is recorded as a liability in the Agency’s financial statements.

**NOTE 6 – NUTRITION PROGRAMS**

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

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

The Agency recorded operating lease right-to-use assets. The assets are for right-to-use office and facility spaces, and equipment such as copiers, postage machines, and dishwashers. The related leases are further discussed in Note 8. Operating lease right-to-use activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balance</u>
Operating lease right-of-use Assets	<u>\$ 15,645,615</u>	<u>\$ 1,947,620</u>	<u>\$ (813,011)</u>	<u>\$ 16,780,224</u>

**NOTE 8 – LEASE LIABILITY**

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

Activity related to the lease liability is as follows for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principle Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease Liability	<u>\$ 15,645,615</u>	<u>\$ 2,026,513</u>	<u>\$ (481,724)</u>	<u>\$ 17,190,404</u>	<u>\$ 446,025</u>

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

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

Future obligations on non-cancellable leases are as follows:

Year ending June 30,	Amount
2026	\$ 1,248,236
2027	1,221,070
2028	1,222,609
2029	1,254,808
2030	1,289,007
Thereafter	21,889,508
Total	28,125,238
Less: present value discount	(10,934,834)
Total lease liability	\$ 17,190,404

**NOTE 9 – LINE OF CREDIT**

The Agency has a \$200,000 working capital line-of-credit with WestAmerica Bank. Interest on the line accrues at the bank’s reference rate of 10.0% at June 30, 2025. The maturity date was January 31, 2025. During the year ended June 30, 2025, the Agency renewed the line-of-credit through January 31, 2026. The balance at June 30, 2025 was \$0. During the year ended June 30, 2025, there was no interest expense incurred on the line of credit.

No interest expense incurred on the line of credit was charged to the California Department of Education or California Department of Social Services programs during the year ended June 30, 2025.

**NOTE 10 – ECONOMIC DEPENDENCY AND CONCENTRATIONS**

During the year ended June 30, 2025, the Agency had four major revenue sources that together accounted for approximately 85% of the total revenue of the Agency. The major revenue sources include the Agency’s Head Start Program, its two Migrant Head Start Programs, and the California Department of Social Services grants included within the Child Care programs.

**NOTE 11 – EMPLOYMENT AGREEMENTS**

The Agency’s full-time and regular part-time regional, migrant and seasonal Head Start employees are members of the Service Employees International Union, Local 521. The collective bargaining agreement with this Union will continue through June 30, 2030.

**NOTE 12 – SUBCONTRACT AGREEMENT**

The Agency entered into multiple agreements as a subcontractor to operate their Migrant Head Start Programs and their State Migrant Programs for the year ended June 30, 2025. These subcontracts are included in the Schedule of Expenditures of Federal and State Awards. In addition, the State Migrant Programs are also included in the supplemental reporting requirements of the California Department of Social Services in this audit report.

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

**NOTE 13 – CONTINGENCIES**

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

**NOTE 14 – RELATED PARTY TRANSACTIONS**

In accordance with state and local laws, the Madera County (County) Board of Supervisors maintains an oversight role with the Agency. Additionally, the Agency’s Executive Director is an employee of the County. The County also has executed contracts with the Agency to provide various services to the community. The Agency’s management and the Board of Directors (the Board) believe that all transactions with the County were made in the ordinary course of business on substantially the same terms as those prevailing at the time for comparable transactions with other agencies.

**NOTE 15 – RETIREMENT PLAN**

The Agency maintains a defined contributory retirement plan (the Plan) available for its employees which allows participants to make tax deferred investment contributions. The Plan qualifies under the provisions of Section 403(b) of the Internal Revenue Code of 1954, as amended. Total contributions made by the Agency to the Plan for the year ended June 30, 2025, were \$600,886.

**NOTE 16 – CONTRIBUTED NONFINANCIAL ASSETS**

Values assigned to contributed nonfinancial assets and the related expenses are based on federal guidelines. In accordance with those guidelines, values are based upon estimated area-wide averages for purchased services, facilities or supplies of a similar type. A donation is allowable as a contributed nonfinancial asset under accounting principles generally accepted in the United States of America and grant funding terms and conditions if such materials or services would have been purchased if not provided by donation or if the service required specialized skills and are provided by individuals possessing such specialized skills. Contributed nonfinancial assets and expenses are recorded when used in the program and are not carried forward. Contributed nonfinancial assets consisted of donated services, facilities and supplies and were recorded at fair value on the date of the donation. There were no donor-imposed restrictions associated with these contributed nonfinancial assets.

Contributed nonfinancial assets recognized within the Statement of Activities consist of the following for the years ended June 30, 2025:

<u>Description</u>	<u>2025</u>
Volunteer services	\$ 2,922,001
Rental use	514,632
Other discounts and services	<u>40,172</u>
Total contributed nonfinancial assets (in-kind)	<u>\$ 3,476,805</u>

**NOTE 17 – BOARD DESIGNATED NET ASSETS**

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

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

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**SUPPLEMENTARY INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u></b>								
Regional Head Start-Madera Co.: 6/1/25-5/31/26	93.600	09CH013181-01-00	\$ 5,382,483	\$ -	\$ 5,382,483	\$ 209,206	\$ -	\$ 209,206
Regional Head Start-Madera Co.: 6/1/24-5/31/25	93.600	09CH011519-05-01	5,382,483	-	5,382,483	5,129,826	-	5,129,826
<b><u>Passed through the Stanislaus County Office of Education</u></b>								
Madera Migrant Head Start: 3/1/25-2/28/26	93.600	90CM009866-02	6,333,399	-	6,333,399	1,838,576	-	1,838,576
Madera Migrant Head Start: 3/1/23-2/28/25	93.600	90CM9830-05	6,190,342	-	6,190,342	4,761,852	-	4,761,852
Madera Migrant Head Start Carryover: 3/1/23 - 2/28/25	93.600	90CM9830-05	734,787	-	734,787	166,946	-	166,946
<b><u>Passed through the Comm. Action Partnership of San Luis Obispo Co., Inc.</u></b>								
Fresno Migrant Head Start: 9/1/24-8/31/25	93.600	90CM009851-05	7,502,349	-	7,502,349	5,764,166	-	5,764,166
Fresno Migrant Head Start: 9/1/23-8/31/24	93.600	90CM009851-04	6,132,121	-	6,132,121	1,888,404	-	1,888,404
Subtotal		Subtotal Head Start	37,657,964	-	37,657,964	19,758,976	-	19,758,976
<b><u>Passed through the California Dept. of Comm. Services &amp; Development</u></b>								
CSBG: 1/1/25-4/30/26	93.569	25F-6023	320,118	-	320,118	112,386	-	112,386
CSBG Discretionary: 1/1/25-4/30/26	93.569	25F-6023	26,000	-	26,000	-	-	-
CSBG: 1/1/24-12/31/24	93.569	24F-3023	318,202	-	318,202	203,258	-	203,258
CSBG Discretionary: 6/15/24-12/31/24	93.569	24F-3023	26,000	-	26,000	26,000	-	26,000
LIHEAP: 11/1/23-6/30/25								
LIHEAP EHA-16	93.568	24B-2019	337,092	-	337,092	66,395	-	66,395
LIHEAP EHA-16 provided to Subrecipient	93.568	24B-2019	84,165	-	84,165	59,386	-	59,386
LIHEAP Weatherization	93.568	24B-2019	47,650	-	47,650	2,189	-	2,189
LIHEAP Weatherization provided to Subrecipient	93.568	24B-2019	318,882	-	318,882	196,596	-	196,596
LIHEAP: 11/1/24-6/30/26								
LIHEAP EHA-16	93.568	25B-3019	365,148	-	365,148	287,756	-	287,756
LIHEAP EHA-16 provided to Subrecipient	93.568	25B-3019	86,738	-	86,738	75,474	-	75,474
LIHEAP Weatherization	93.568	25B-3019	64,784	-	64,784	52,000	-	52,000
LIHEAP Weatherization provided to Subrecipient	93.568	25B-3019	433,558	-	433,558	309,050	-	309,050
Emergency Supplemental LIHEAP: 4/15/23 - 5/31/25								
LIHEAP EHA-16	93.568	23J-5723	149,644	-	149,644	-	-	-
LIHEAP Weatherization	93.568	23J-5723	-	-	-	-	-	-
LIHEAP EHA-16 provided to Subrecipient	93.568	23J-5723	-	-	-	-	-	-
LIHEAP Weatherization provided to Subrecipient	93.568	23J-5723	-	-	-	-	-	-
Supplemental LIHEAP (SUIHEAP): 5/1/24 - 5/31/25	93.568	24Q-2568	7,187	-	7,187	7,187	-	7,187
Subtotal Community Services & Development			2,585,168	-	2,585,168	1,397,677	-	1,397,677

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Passed through the California Department of Social Services</u>								
Alternative Payment: 7/1/23 - 6/30/25	93.596	CAPP-3032	\$ 1,261,778	\$ 3,492,616	\$ 4,754,394	\$ 1,204,314	\$ 1,119,255	\$ 2,323,569
Alternative Payment: 7/1/23 - 6/30/25	93.575	CAPP-3032	3,390,430	-	3,390,430	2,811,239	-	2,811,239
Alternative Payment: 7/1/24 - 6/30/25	93.575	CAPP-4032	2,631,321	5,663,444	8,294,765	-	-	-
Alternative Payment: 7/1/24 - 6/30/25	93.575	C2AP-4030	289,485	1,496,391	1,785,876	289,485	1,023,118	1,312,603
Alternative Payment - Stage 3: 7/1/24 - 6/30/25	93.596	C3AP-4029	584,003	443,351	1,027,354	536,231	375,488	911,719
Alternative Payment - Stage 3: 7/1/24 - 6/30/25	93.575	C3AP-4029	218,127	-	218,127	200,290	-	200,290
Alternative Payment Program Administration FY 23-25	--	CCB 24-24	-	537,640	537,640	-	27,153	27,153
Child Care Initiative Project: 7/1/24 - 6/30/25	93.575	CCIP-4031	52,561	2,503	55,064	52,561	2,503	55,064
CCDF Health & Safety: 7/1/24 - 6/30/25	93.575	CHST-4031	7,997	-	7,997	7,992	-	7,992
Resource & Referral: 7/1/24 - 6/30/25	93.575	CRRP-4031	28,196	268,891	297,087	28,196	268,891	297,087
ARPA AB179 Stipends	93.575	CCB 24-15E	-	-	118,712	107,127	-	107,127
Cost of Care Plus Rate SB140 CCPU: 1/1/23 - 6/30/25	--	CCB 23-37	-	1,629,562	1,629,562	-	1,457,607	1,457,607
Regional Head Start Stabilization	--	Agreement	-	26,000	26,000	-	-	-
Regional Head Start Star Program	--	Agreement	-	17,000	17,000	-	-	-
<u>Passed through the County of Madera Dept. of Social Services</u>								
Emergency Child Care Bridge Program for Foster Children	--	12476B-25	-	324,905	324,905	-	264,486	264,486
<u>Passed through the Stanislaus County Office of Education</u>								
State Migrant	--	CMIG-4017	-	1,011,958	1,011,958	-	1,011,958	1,011,958
Migrant Specialized Services	--	CMSS-4017	-	173,228	173,228	-	173,228	173,228
CA Migrant Child Care Program	--	CMIG-3017	-	121,520	121,520	-	-	-
CA State Preschool SB140	--	CSPP-3621	-	331,940	331,940	-	303,760	303,760
CSPP RHS Layered	--	CSPP-3621	-	1,192,760	1,192,760	-	1,192,760	1,192,760
CSPP Covid One Time	--	CSPP-4607	-	149,968	149,968	-	149,968	149,968
<u>Passed through the Merced County Office of Education</u>								
Trauma Informed Care Trainings and Café Training	--	MOU	-	27,000	27,000	-	18,167	18,167
<u>Passed through the Child Care Resource Center, Inc.</u>								
R&R Stipend One-Time (PCS Café) 2/1/25 - 6/30/25	--	MOU	-	4,800	4,800	-	4,796	4,796
<u>Passed through the Madera County Office of Education</u>								
Regional Head Start QRIS Quality Counts	--	N/A	-	187,303	187,303	-	49,024	49,024
<u>Passed through the Fresno County Office of Education</u>								
Fresno Migrant QRIS Quality Counts	--	N/A	-	471,152	471,152	-	5,041	5,041
		Subtotal CCDF Cluster Program	8,582,610	17,573,932	26,156,542	5,237,435	7,447,203	12,684,638

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Passed through the California Office of Emergency Services</u>								
Rape & Sexual Assault - 10/1/23 - 9/30/24	93.497	RC23 37 1245	\$ 23,131	\$ -	\$ 23,131	\$ -	\$ -	\$ -
Domestic Violence Assistance - 10/01/24-9/30/25	93.671	DV24003502	100,398	-	100,398	91,487	-	91,487
Domestic Violence Assistance - 10/01/23-9/30/24	93.671	DV23 15 1245	85,133	-	85,133	-	-	-
<b>TOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>49,034,404</b>	<b>17,573,932</b>	<b>66,608,336</b>	<b>26,485,575</b>	<b>7,447,203</b>	<b>33,932,778</b>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>								
<u>Passed through the California State Department of Education</u>								
Child Care Food Program - Centers 10/1/24-9/30/25	10.558	04440-CACFP	602,510	-	602,510	383,990	-	383,990
Child Care Food Program - Centers 10/1/23-9/30/24	10.558	04440-CACFP	589,855	-	589,855	199,143	-	199,143
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>1,192,365</b>	<b>-</b>	<b>1,192,365</b>	<b>583,133</b>	<b>-</b>	<b>583,133</b>
<u>U.S. DEPARTMENT OF JUSTICE</u>								
<u>Passed through the California Office of Emergency Services</u>								
Transitional Housing - 1/1/25-12/31/25	16.575	XH24003501	135,000	-	135,000	40,206	22,206	62,412
Transitional Housing - 1/1/24-12/31/24	16.575	XH23 02 1245	135,000	-	135,000	71,319	-	71,319
Rape & Sexual Assault - 10/1/24 - 9/30/25	16.575	RC24003501	196,324	144,214	340,538	121,899	128,106	250,005
Rape & Sexual Assault - 10/1/23 - 9/30/24	16.575	RC23 37 1245	319,414	15,620	335,034	109,097	-	109,097
Victim Witness - 10/1/24-9/30/25	16.575	VW24003501	220,254	222,528	442,782	117,703	148,567	266,270
Victim Witness - 10/1/23-9/30/24	16.575	VW23 37 0200	386,156	32,833	418,989	142,134	-	142,134
Advocacy and Outreach - 1/1/2025-12/31/25	16.575	UV24003501	108,889	88,017	196,906	57,976	51,511	109,487
Advocacy and Outreach - 1/1/2024-12/31/24	16.575	UV23 02 1245	196,906	-	196,906	102,253	-	102,253
Domestic Violence Assistance - 10/01/24-9/30/25	16.575	DV24003502	132,449	304,740	437,189	83,749	183,313	267,062
Domestic Violence Assistance - 10/01/23-9/30/24	16.575	DV23 15 1245	250,474	201,980	452,454	115,501	-	115,501
Child Advocacy Center - 4/1/25-3/31/26	16.575	KC24003501	110,600	89,400	200,000	25,334	27,114	52,448
Child Advocacy Center - 4/1/24-3/31/25	16.575	KC23 02 1245	200,000	-	200,000	153,169	-	153,169
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>2,391,466</b>	<b>1,099,332</b>	<b>3,490,798</b>	<b>1,140,340</b>	<b>560,817</b>	<b>1,701,157</b>
<u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u>								
Perm. Support. Housing - Shunammite Place - 10/31/25	14.267	CA0772L9T142315	848,597	-	848,597	502,487	-	502,487
Perm. Support. Housing - Shunammite Place - 10/31/24	14.267	CA0772L9T142214	604,468	-	604,468	203,360	-	203,360
Coordinated Entry Supportive Services - 10/31/25	14.267	CA2142L9T142301	539,797	-	539,797	261,077	-	261,077
Coordinated Entry Supportive Services - 10/31/24	14.267	CA2142L9T142200	208,820	-	208,820	93,014	-	93,014

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<u>Passed through City of Madera</u>								
Community Development Block Grant - 6/30/25	14.218	#24-85	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Community Development Block Grant CARES - 12/31/24	14.218	#21-78	122,322	-	122,322	487	-	487
Community Development Block Grant Housing Stabilization - 6/30/25	14.218	#24-90	47,259	-	47,259	47,259	-	47,259
<b>TOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			<b>2,391,263</b>	<b>-</b>	<b>2,391,263</b>	<b>1,127,684</b>	<b>-</b>	<b>1,127,684</b>
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>								
<u>Passed through the United Way FEMA Board</u>								
Emerg Food & Shelter-FEMA - 10/01/22-12/31/24	97.024	Phase 41	2,000	-	2,000	1,081	-	1,081
<b>TOTAL U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>1,081</b>	<b>-</b>	<b>1,081</b>
<u>CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>								
<u>Passed through the County of Madera Behavioral Health</u>								
Mental Health Services Act - Property Management	--	12755-24	-	50,000	50,000	-	47,047	47,047
<u>Passed through CalViva Health</u>								
Housing and Homelessness Incentive Program		Agreement	-	161,257	161,257	-	38,088	38,088
<b>TOTAL CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</b>			<b>-</b>	<b>211,257</b>	<b>211,257</b>	<b>-</b>	<b>85,135</b>	<b>85,135</b>
<u>CALIFORNIA HOMELESS COORDINATING &amp; FINANCING COUNCIL</u>								
<u>Passed through County of Madera Behavioral Health</u>								
Homeless Housing & Assistance Program Round 1: 6/1/20 - 6/30/25		11681-20	-	411,434	411,434	-	-	-
Homeless Housing & Assistance Program Round 4: 1/1/24 - 6/30/27		12661-24	-	346,709	346,709	-	60,425	60,425
Homeless Housing & Assistance Program Round 2: 12/1/21 - 6/30/25		12623-23	-	188,084	188,084	-	-	-
Homeless Housing & Assistance Program Round 3: 7/1/23 - 6/30/26		12533-23	-	526,636	526,636	-	138,888	138,888
Homeless Housing & Assistance Program Round 5: 5/01/25 - 4/30/28								
Rapid Rehousing		13008-25	-	84,726	84,726	-	-	-
Street Outreach		13009-25	-	524,394	524,394	-	-	-
<b>TOTAL CALIFORNIA HOMELESS COORDINATING &amp; FINANCING COUNCIL</b>			<b>-</b>	<b>2,081,983</b>	<b>2,081,983</b>	<b>-</b>	<b>199,313</b>	<b>199,313</b>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Grantor/Pass Through Grantor/Program Title	Assistance Listing	Entity Identifying Number	Grant Award Amount			Expenditures or Earnings		
			Federal	State	Total	Federal	State	Total
<b>BOARD OF STATE AND COMMUNITY CORRECTIONS</b>								
<u>Passed through Madera County Office of the District Attorney</u>								
Community & Housing Outreach								
Proposition 47 Grant Program: 4/01/25-3/31/28		13053-25	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
<b>TOTAL COMMUNITY &amp; HOUSING OUTREACH</b>								
<b>PROPOSITION 47 GRANT PROGRAM</b>			-	1,000,000	1,000,000	-	-	-
<b>CALIFORNIA COMMUNITY DEVELOPMENT BLOCK GRANT AB109</b>								
<u>Passed through County of Madera</u>								
Homeless Outreach CCP - AB109 7/1/24 - 6/30/25			-	244,931	244,931	-	244,931	244,931
<b>TOTAL CALIFORNIA COMMUNITY DEVELOPMENT</b>								
<b>BLOCK GRANT AB109</b>			-	244,931	244,931	-	244,931	244,931
<b>COMMUNITY ECONOMIC RESILIENCE FUND</b>								
<u>Passed through United Way Fresno &amp; Madera Counties</u>								
Community Economic Resilience Fund		MOU	-	40,000	40,000	-	7,931	7,931
<b>TOTAL COMMUNITY ECONOMIC RESILIENCE FUND</b>			-	40,000	40,000	-	7,931	7,931
<b>TOTAL AWARDS AND EXPENDITURES</b>			<b>\$ 55,011,498</b>	<b>\$ 22,251,435</b>	<b>\$ 77,262,933</b>	<b>\$ 29,337,813</b>	<b>\$ 8,545,330</b>	<b>\$ 37,883,143</b>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

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

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

**NOTE 2 – INDIRECT COST RATE LIMITATION**

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

**NOTE 3 – FEDERAL ASSISTANCE LISTING**

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

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

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Madera County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2025.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

HUDSON & COMPANY, INC.

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Fresno, California  
December 15, 2025



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

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

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

We have audited Community Action Partnership of Madera County, Inc.'s (the Agency) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2025. The Agency's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

## Report on Internal Control Over Compliance

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

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

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

### Purpose of Report

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

HUDSON & COMPANY, INC.

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

Fresno, California  
December 15, 2025

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

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**FINANCIAL STATEMENTS BY OPERATING PROGRAMS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	Unrestricted	Temporarily Restricted Programs						Total All Funds		
	Programs		Regional Head	Migrant	Child Care	Emerg. Food &	Energy	Other	2025	2024
	Corporate	CSBG	Start	Programs		Shelter	Program	Program		
<b>ASSETS</b>										
Current assets										
Cash and cash equivalents	\$ 5,567,513	\$ -	\$ 100	\$ -	\$ 50	\$ 200	\$ -	\$ -	\$ 5,567,863	\$ 8,587,279
Grants receivable	-	-	209,206	1,106,516	1,863,872	331,304	545,080	832,130	4,888,108	3,672,858
Accounts receivable	7,073	-	23,660	28,322	123	136	-	151	59,465	84,062
Due to/(from) other funds	(3,339,889)	17,563	11,404	166,858	4,006,061	(259,932)	(428,578)	(173,487)	-	-
Food and custodial supply inventory	8,664	-	-	-	15,425	-	-	-	24,089	22,875
Prepaid expenses	91,487	-	1,619	-	2,910	-	-	-	96,016	99,225
<b>Total current assets</b>	<b>2,334,848</b>	<b>17,563</b>	<b>245,989</b>	<b>1,301,696</b>	<b>5,888,441</b>	<b>71,708</b>	<b>116,502</b>	<b>658,794</b>	<b>10,635,541</b>	<b>12,466,299</b>
Deposits	75,893	-	1,780	1,920	-	17,409	5,625	6,928	109,555	107,560
Property and equipment, net	2,232,079	-	-	-	-	-	-	-	2,232,079	1,883,244
Operating lease right-of-use assets, net	16,780,224	-	-	-	-	-	-	-	16,780,224	15,645,615
<b>Total Assets</b>	<b>\$21,423,044</b>	<b>\$ 17,563</b>	<b>\$ 247,769</b>	<b>\$ 1,303,616</b>	<b>\$ 5,888,441</b>	<b>\$ 89,117</b>	<b>\$ 122,127</b>	<b>\$ 665,722</b>	<b>\$29,757,399</b>	<b>\$30,102,718</b>
<b>LIABILITIES AND NET ASSETS</b>										
Current liabilities:										
Accounts payable and accrued expenses	\$ 1,971,167	\$ 14,545	\$ 387,318	\$ 784,141	\$ 828,097	\$ 32,163	\$ 60,839	\$ 103,218	\$ 4,181,488	\$ 5,115,739
Due to funder	-	-	-	-	734,423	-	(253)	-	734,170	123,957
CDE reserve	-	-	-	-	81,568	-	-	-	81,568	61,438
Deferred revenue	-	3,018	(139,549)	519,475	4,186,204	39,769	7,282	(46,762)	4,569,437	6,157,214
Lease liability, current portion	446,025	-	-	-	-	-	-	-	446,025	1,197,545
<b>Total current liabilities</b>	<b>2,417,192</b>	<b>17,563</b>	<b>247,769</b>	<b>1,303,616</b>	<b>5,830,292</b>	<b>71,932</b>	<b>67,868</b>	<b>56,456</b>	<b>10,012,688</b>	<b>12,655,893</b>
Long-term liabilities:										
Lease liability, long-term portion	16,744,379	-	-	-	-	-	-	-	16,744,379	14,448,070
<b>Total liabilities</b>	<b>19,161,571</b>	<b>17,563</b>	<b>247,769</b>	<b>1,303,616</b>	<b>5,830,292</b>	<b>71,932</b>	<b>67,868</b>	<b>56,456</b>	<b>26,757,067</b>	<b>27,103,963</b>
<b>Net Assets</b>	<b>2,261,473</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,149</b>	<b>17,185</b>	<b>54,259</b>	<b>609,266</b>	<b>3,000,332</b>	<b>2,998,755</b>
<b>Total Liabilities and Net Assets</b>	<b>\$21,423,044</b>	<b>\$ 17,563</b>	<b>\$ 247,769</b>	<b>\$ 1,303,616</b>	<b>\$ 5,888,441</b>	<b>\$ 89,117</b>	<b>\$ 122,127</b>	<b>\$ 665,722</b>	<b>\$29,757,399</b>	<b>\$30,102,718</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**COMBINING STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
**(WITH COMPARATIVE TOTALS FOR 2024)**

	Unrestricted Programs	Temporarily Restricted Programs							Total All Funds		
		Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Program	Other Program	Eliminations	2025
<b>REVENUES</b>											
Grant Income - Federal	\$ -	\$ 341,644	\$ 5,339,032	\$ 14,419,944	\$ 5,820,568	\$ 1,108,765	\$ 1,056,033	\$ 1,251,827	\$ -	\$ 29,337,813	\$ 26,824,748
Grant Income - State	-	-	-	-	7,447,203	529,379	-	568,748	-	8,545,330	8,896,878
Grant Income - local government	-	-	-	-	-	20,509	-	320,964	-	341,473	343,709
Grant & Contract Income - Other	-	-	-	-	-	25,000	-	-	-	25,000	128,836
Contributions:											
Cash and other financial assets	5,661	-	-	-	-	1,184	-	16,236	-	23,081	34,425
Nonfinancial assets (in-kind)	20,620	656	1,483,477	1,942,417	-	29,635	-	-	-	3,476,805	3,131,369
Rental income	-	-	-	-	-	63,444	-	-	-	63,444	67,088
Parent fees	-	-	-	-	7,198	-	-	-	-	7,198	6,016
Interest income	1,171	-	-	-	1,603	-	-	-	-	2,774	4,352
Cost reimbursements	3,048,205	-	-	-	-	-	-	-	(3,048,205)	-	-
Other income	1,800	-	3,100	4,100	-	-	-	863	-	9,863	11,749
<b>Total revenues</b>	<b>3,077,457</b>	<b>342,300</b>	<b>6,825,609</b>	<b>16,366,461</b>	<b>13,276,572</b>	<b>1,777,916</b>	<b>1,056,033</b>	<b>2,158,638</b>	<b>(3,048,205)</b>	<b>41,832,781</b>	<b>39,449,170</b>
<b>EXPENSES</b>											
Salaries and wages	1,633,306	153,126	2,607,723	7,932,793	2,734,170	683,498	221,150	1,061,782	-	17,027,548	15,348,839
Employee benefits	379,201	29,292	681,716	2,058,539	684,177	212,759	55,595	295,845	-	4,397,124	3,932,345
In-kind expenditures	20,620	656	1,483,477	1,942,417	-	29,635	-	-	-	3,476,805	3,131,368
Direct assistance	-	5,484	-	-	7,781,618	189,159	34,578	37,762	-	8,048,601	7,300,884
Medical expenses	1,630	145	2,842	5,313	290	442	145	1,327	-	12,134	15,205
Consultants and contractual	200,539	9,144	35,070	154,027	3,949	44,409	617,601	17,766	-	1,082,505	763,442
Materials and supplies	180,403	13,724	397,644	792,157	734,532	57,294	22,287	122,499	-	2,320,540	3,828,161
Travel and training	55,211	11,603	51,029	108,592	9,544	1,006	5,365	21,385	-	263,735	266,230
Repairs and maintenance	678	8	15,026	34,742	6,361	2,394	770	516	-	60,495	91,033
Vehicle expenses	10,038	1,016	71,909	127,951	8,936	21,158	4,451	36,561	-	282,020	231,439
Rent	343,699	43,253	352,146	378,853	113,006	303,466	18,176	116,217	-	1,668,816	1,524,606
Occupancy	98,596	35,619	369,856	982,096	37,537	82,906	12,947	91,802	-	1,711,359	1,791,671
Insurance	56,512	-	2,855	5,104	16	16	-	2,865	-	67,368	64,143
Postage and printing	15,218	58	21,419	15,825	14,888	896	6,097	3,062	-	77,463	76,656
Telephone	20,533	800	74,669	94,776	8,110	18,383	1,896	47,155	-	266,322	27,693
Rentals	20,436	132	46,280	84,704	26,167	7,521	17,361	11,457	-	214,058	171,011
Capital purchases	-	-	133,062	370,514	5,041	-	-	36,841	-	545,458	559,546
Indirect Administration	-	28,497	434,487	1,172,200	1,084,246	120,976	35,771	172,028	(3,048,205)	-	-
Other expenses	25,302	9,743	44,399	105,858	23,248	4,135	1,843	25,758	-	240,286	206,429
Depreciation	10,341	-	-	-	-	-	-	-	-	10,341	10,100
<b>Total expenses</b>	<b>3,072,263</b>	<b>342,300</b>	<b>6,825,609</b>	<b>16,366,461</b>	<b>13,275,836</b>	<b>1,780,053</b>	<b>1,056,033</b>	<b>2,102,628</b>	<b>(3,048,205)</b>	<b>41,772,978</b>	<b>39,340,801</b>
<b>CHANGE IN NET ASSETS</b>	<b>5,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736</b>	<b>(2,137)</b>	<b>-</b>	<b>56,010</b>	<b>-</b>	<b>59,803</b>	<b>108,369</b>
<b>ADJUSTMENTS TO NET ASSETS</b>											
Net additions to net assets	912,777	-	-	-	-	-	-	-	-	912,777	560,045
Depreciation and deductions to restricted net assets	(560,823)	-	-	-	-	-	-	-	-	(560,823)	(586,064)
Net adjustments for right-of-use assets and lease liabilities	(410,180)	-	-	-	-	-	-	-	-	(410,180)	-
Net assets, beginning of year	2,314,505	-	-	-	57,413	19,322	54,259	553,256	-	2,998,755	2,916,405
Net assets, end of year	\$ 2,261,473	\$ -	\$ -	\$ -	\$ 58,149	\$ 17,185	\$ 54,259	\$ 609,266	\$ -	\$ 3,000,332	\$ 2,998,755

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**COMMUNITY SERVICES BLOCK GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Comm. Service Block Grant		CSBG	CSBG	Total
	24F-3023	25F-6023	Discretionary	Discretionary	
	7/1/2024 - 12/31/2024	1/1/2025 - 6/30/2025	24F-3023 7/1/2024 - 12/31/2024	25F-6023 1/1/2025 - 6/30/2025	
<b>REVENUE</b>					
Grant income - Federal	\$ 203,258	\$ 112,386	\$ 26,000	\$ -	\$ 341,644
In-kind expenditures	656	-	-	-	656
Donations	-	-	-	-	-
	<u>203,914</u>	<u>112,386</u>	<u>26,000</u>	<u>-</u>	<u>342,300</u>
<b>EXPENSES</b>					
Salaries and wages	100,428	46,150	6,548	-	153,126
Employee benefits	16,601	11,557	1,134	-	29,292
In-kind expenditures	656	-	-	-	656
Direct assistance	-	5,484	-	-	5,484
Medical expenses	-	145	-	-	145
Consultants and contractual	2,261	4,175	2,708	-	9,144
Materials and supplies	3,791	9,933	-	-	13,724
Travel and training	6,235	5,368	-	-	11,603
Repairs and maintenance	-	8	-	-	8
Vehicle expenses	808	208	-	-	1,016
Rent	32,822	2,171	8,260	-	43,253
Occupancy	22,147	8,310	5,162	-	35,619
Insurance	-	-	-	-	-
Postage and printing	18	40	-	-	58
Telephone	481	300	19	-	800
Rentals	2	130	-	-	132
Capital purchases	-	-	-	-	-
Indirect Administration	16,954	9,374	2,169	-	28,497
Other expenses	710	9,033	-	-	9,743
Depreciation	-	-	-	-	-
	<u>203,914</u>	<u>112,386</u>	<u>26,000</u>	<u>-</u>	<u>342,300</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**HEAD START PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Madera Head Start		Total All Funds
	09CH011519-05 7/01/24 - 5/31/25	09CH013181-01 6/1/25 - 6/30/25	
<b>REVENUE</b>			
Grant Income - Federal	\$ 5,129,826	\$ 209,206	\$ 5,339,032
Grant Income - State	-	-	-
Grant Income - local Government	-	-	-
Grant and contract income - other	-	-	-
Contributions:			
Cash and other financial assets	-	-	-
Nonfinancial assets (in-kind)	1,392,726	90,751	1,483,477
Rental income	-	-	-
Parent fees	-	-	-
Interest income	-	-	-
Other revenue	-	3,100	3,100
	<u>6,522,552</u>	<u>303,057</u>	<u>6,825,609</u>
<b>EXPENSES</b>			
Salaries and wages	2,511,129	96,594	2,607,723
Employee benefits	658,439	23,277	681,716
In-kind expenditures	1,392,726	90,751	1,483,477
Direct assistance	-	-	-
Medical expenses	2,842	-	2,842
Consultants and contractual	33,764	1,306	35,070
Materials and supplies	392,363	5,281	397,644
Travel and training	50,105	924	51,029
Repairs and maintenance	13,371	1,655	15,026
Vehicle expenses	62,240	9,669	71,909
Rent	324,745	27,401	352,146
Occupancy	354,206	15,650	369,856
Insurance	2,776	79	2,855
Postage and printing	20,700	719	21,419
Telephone	68,765	5,904	74,669
Rentals	42,791	3,489	46,280
Capital purchases	133,062	-	133,062
Indirect Administration	416,779	17,708	434,487
Other expenses	41,749	2,650	44,399
Depreciation	-	-	-
	<u>6,522,552</u>	<u>303,057</u>	<u>6,825,609</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**MIGRANT PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Madera Migrant Head Start			Subtotal Madera Migrant Page 1
	90CM9830-05	90CM009866-02	Carryover 90CM9830-05	
	7/1/24 - 2/28/25	3/1/25 - 6/30/25	7/1/24 - 02/28/25	
<b>REVENUE</b>				
Grant Income - Federal	\$ 4,761,852	\$ 1,838,576	\$ 166,946	\$ 6,767,374
Grant Income - State	-	-	-	-
Contributions:				
Cash and other financial assets	-	-	-	-
Nonfinancial assets (in-kind)	882,771	106,015	10,399	999,185
Interest income	-	-	-	-
Other revenue	-	-	-	-
	<u>5,644,623</u>	<u>1,944,591</u>	<u>177,345</u>	<u>7,766,559</u>
<b>EXPENSES</b>				
Salaries and wages	2,709,844	1,053,509	-	3,763,353
Employee benefits	759,508	258,631	-	1,018,139
In-kind expenditures	882,771	106,015	10,399	999,185
Direct assistance	-	-	-	-
Medical expenses	2,980	1,943	-	4,923
Consultants and contractual	77,930	31,918	-	109,848
Materials and supplies	311,672	100,359	-	412,031
Travel and training	9,326	26,252	-	35,578
Repairs and maintenance	11,019	10,716	-	21,735
Vehicle expenses	36,159	24,124	-	60,283
Rent	145,230	74,349	-	219,579
Occupancy	189,886	75,626	38,308	303,820
Insurance	2,302	712	-	3,014
Postage and printing	5,616	3,445	-	9,061
Telephone	39,244	5,851	-	45,095
Rentals	22,428	13,213	-	35,641
Capital purchases	-	-	125,152	125,152
Indirect Administration	397,185	153,355	3,486	554,026
Other expenses	41,523	4,573	-	46,096
Depreciation	-	-	-	-
	<u>5,644,623</u>	<u>1,944,591</u>	<u>177,345</u>	<u>7,766,559</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**MIGRANT PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Fresno Migrant Head Start					
	90CM009851-04	90CM009851-05	One-Time Projects	One-Time Projects	Subtotal	Total All
	7/1/24 - 8/31/24	9/1/24 - 6/30/25	90CM009851-04	90CM009851-05	Madera Migrant	Funds
	7/1/24 - 8/31/24	9/1/24 - 6/30/25	7/1/24 - 8/31/24	9/1/24 - 6/30/25	Page 1	Funds
<b>REVENUE</b>						
Grant Income - Federal	\$ 1,588,856	\$ 5,256,264	\$ 299,548	\$ 507,902	\$ 6,767,374	\$ 14,419,944
Grant Income - State	-	-	-	-	-	-
Contributions:						
Cash and other financial assets	-	-	-	-	-	-
Nonfinancial assets (in-kind)	273,832	669,400	-	-	999,185	1,942,417
Interest income	-	-	-	-	-	-
Other revenue	-	4,100	-	-	-	4,100
	<u>1,862,688</u>	<u>5,929,764</u>	<u>299,548</u>	<u>507,902</u>	<u>7,766,559</u>	<u>16,366,461</u>
<b>EXPENSES</b>						
Salaries and wages	984,945	3,088,855	-	95,640	3,763,353	7,932,793
Employee benefits	226,306	796,905	-	17,189	1,018,139	2,058,539
In-kind expenditures	273,832	669,400	-	-	999,185	1,942,417
Direct assistance	-	-	-	-	-	-
Medical expenses	-	390	-	-	4,923	5,313
Consultants and contractual	16,519	27,660	-	-	109,848	154,027
Materials and supplies	66,359	313,767	-	-	412,031	792,157
Travel and training	16,254	56,760	-	-	35,578	108,592
Repairs and maintenance	6,107	6,900	-	-	21,735	34,742
Vehicle expenses	9,363	58,305	-	-	60,283	127,951
Rent	26,504	132,770	-	-	219,579	378,853
Occupancy	45,951	214,577	127,956	289,792	303,820	982,096
Insurance	441	1,649	-	-	3,014	5,104
Postage and printing	1,572	5,192	-	-	9,061	15,825
Telephone	17,978	31,703	-	-	45,095	94,776
Rentals	6,388	42,675	-	-	35,641	84,704
Capital purchases	16,771	-	159,948	68,643	125,152	370,514
Indirect Administration	131,127	438,765	11,644	36,638	554,026	1,172,200
Other expenses	16,271	43,491	-	-	46,096	105,858
Depreciation	-	-	-	-	-	-
	<u>1,862,688</u>	<u>5,929,764</u>	<u>299,548</u>	<u>507,902</u>	<u>7,766,559</u>	<u>16,366,461</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	State Migrant Basic CMIG-4017	Stanislaus Start-Up/ Close-Down CMIG-4017	Stanislaus Specialized Services CMSS-4017	Stanislaus CSPP RHS Layered CSPP-3621	Stanislaus RHS Covid One-Time CSPP-4607	Stanislaus Madera Cost of Care CSPP SB140 CSPP-3621	Stanislaus Madera Transitional CSPP SB140 CSPP-3621	Fresno COE One-Time QRIS	Regional QRIS Early Stars	Merced COE Trauma Informed Care Trainings	Subtotal Child Care Programs Page 1
<b>REVENUE</b>											
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - State	860,164	151,794	173,228	1,192,760	149,968	300,160	3,600	5,041	49,024	18,167	2,903,906
Grant Income - local Government	-	-	-	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-	-	-	-
Contributions:											
Cash and other financial assets	-	-	-	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	-	-	-	-	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-
	<u>860,164</u>	<u>151,794</u>	<u>173,228</u>	<u>1,192,760</u>	<u>149,968</u>	<u>300,160</u>	<u>3,600</u>	<u>5,041</u>	<u>49,024</u>	<u>18,167</u>	<u>2,903,906</u>
<b>EXPENSES</b>											
Salaries and wages	607,189	112,264	124,812	862,669	109,184	217,680	-	-	-	8,463	2,042,261
Employee benefits	157,920	26,869	33,967	223,384	28,275	57,444	-	-	(98)	1,169	528,930
In-kind expenditures	-	-	-	-	-	-	-	-	-	-	-
Direct assistance	-	-	-	-	-	-	-	-	-	-	-
Medical expenses	-	-	-	-	-	-	-	-	-	-	-
Consultants and contractual	3,949	-	-	-	-	-	-	-	-	-	3,949
Materials and supplies	10,141	-	-	7,219	-	-	3,300	-	44,725	6,918	72,303
Travel and training	-	-	-	-	-	-	-	-	308	-	308
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Vehicle expenses	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-	-	-	-	-
Occupancy	6,671	-	-	-	-	-	-	-	-	101	6,772
Insurance	-	-	-	-	-	-	-	-	-	-	-
Postage and printing	-	-	-	-	-	-	-	-	-	-	-
Telephone	697	-	-	-	-	-	-	-	-	-	697
Rentals	1,851	-	-	-	-	-	-	-	-	-	1,851
Capital purchases	-	-	-	-	-	-	-	5,041	-	-	5,041
Indirect Administration	71,746	12,661	14,449	99,488	12,509	25,036	300	-	4,089	1,515	241,793
Other expenses	-	-	-	-	-	-	-	-	-	1	1
Depreciation	-	-	-	-	-	-	-	-	-	-	-
	<u>860,164</u>	<u>151,794</u>	<u>173,228</u>	<u>1,192,760</u>	<u>149,968</u>	<u>300,160</u>	<u>3,600</u>	<u>5,041</u>	<u>49,024</u>	<u>18,167</u>	<u>2,903,906</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Resource & Referral Programs							
	Resource & Referral CRRP-4031	Child Care Initiative Project CCIP-4031	CCDF Health & Safety CHST-4031	CCPU Admin Fund CCB 24-24	ARPA AB179 Stipends CCB-24-15E	Resource & Referral Stipends	CCPU Child Care Plus CCB 23-37	Subtotal Child Care Programs Page 2
<b>REVENUE</b>								
Grant Income - Federal	\$ 28,196	\$ 52,561	\$ 7,992	\$ -	\$ 107,127	\$ -	\$ -	\$ 195,876
Grant Income - State	268,891	2,503	-	27,153	-	4,796	1,457,607	1,760,950
Grant Income - local Government	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-
Contributions:								
Cash and other financial assets	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	-	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-	-	-
Interest income	16	-	-	-	-	-	-	16
Other revenue	-	-	-	-	-	-	-	-
	<u>297,103</u>	<u>55,064</u>	<u>7,992</u>	<u>27,153</u>	<u>107,127</u>	<u>4,796</u>	<u>1,457,607</u>	<u>1,956,842</u>
<b>EXPENSES</b>								
Salaries and wages	163,441	34,873	-	21,757	-	135	768	220,974
Employee benefits	36,091	8,640	-	3,131	-	17	158	48,037
In-kind expenditures	-	-	-	-	-	-	-	-
Direct assistance	-	-	-	-	-	-	1,335,102	1,335,102
Medical expenses	145	-	-	-	-	-	-	145
Consultants and contractual	-	-	-	-	-	-	-	-
Materials and supplies	19,758	5,581	737	-	98,192	4,244	-	128,512
Travel and training	3,060	-	-	-	-	-	-	3,060
Repairs and maintenance	40	-	-	-	-	-	-	40
Vehicle expenses	3,380	-	-	-	-	-	-	3,380
Rent	27,246	770	-	-	-	-	-	28,016
Occupancy	7,356	200	-	-	-	-	-	7,556
Insurance	16	-	-	-	-	-	-	16
Postage and printing	406	60	-	-	-	-	-	466
Telephone	2,902	181	-	-	-	-	-	3,083
Rentals	93	-	-	-	-	-	-	93
Capital purchases	-	-	-	-	-	-	-	-
Indirect Administration	24,782	4,593	667	2,265	8,935	400	121,579	163,221
Other expenses	8,474	166	6,588	-	-	-	-	15,228
Depreciation	-	-	-	-	-	-	-	-
	<u>297,190</u>	<u>55,064</u>	<u>7,992</u>	<u>27,153</u>	<u>107,127</u>	<u>4,796</u>	<u>1,457,607</u>	<u>1,956,929</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ (87)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87)</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**CHILD CARE PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Alternative Payment Programs				Emergency	Child Care Food Program	Subtotal Child Care Programs Page 1	Subtotal Child Care Programs Page 2	Total All Child Care Funds
	Alternative	Alternative	Alternative	Alternative	Bridge Program				
	Payment CAPP-3032	Payment CAPP-4032	Payment Stage 2 C2AP-4030	Payment Stage 3 C3AP-4029	for Foster Children 12476B-25				
<b>REVENUE</b>									
Grant Income - Federal	\$ 4,015,553	\$ -	\$ 289,485	\$ 736,521	\$ -	\$ 583,133	\$ -	\$ 195,876	\$ 5,820,568
Grant Income - State	1,119,255	-	1,023,118	375,488	264,486	-	2,903,906	1,760,950	7,447,203
Grant Income - local Government	-	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-	-
Contributions:									
Cash and other financial assets	-	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	-	-	-	-	-	-	-	-	-
Parent fees	6,096	-	58	1,044	-	-	-	-	7,198
Interest income	575	823	121	68	-	-	-	16	1,603
Other revenue	-	-	-	-	-	-	-	-	-
	<u>5,141,479</u>	<u>823</u>	<u>1,312,782</u>	<u>1,113,121</u>	<u>264,486</u>	<u>583,133</u>	<u>2,903,906</u>	<u>1,956,842</u>	<u>13,276,572</u>
<b>EXPENSES</b>									
Salaries and wages	274,969	-	77,888	62,091	40,461	15,526	2,042,261	220,974	2,734,170
Employee benefits	60,974	-	16,734	13,519	10,089	5,894	528,930	48,037	684,177
In-kind expenditures	-	-	-	-	-	-	-	-	-
Direct assistance	4,268,528	-	1,059,316	911,715	206,957	-	-	1,335,102	7,781,618
Medical expenses	145	-	-	-	-	-	-	145	290
Consultants and contractual	-	-	-	-	-	-	3,949	-	3,949
Materials and supplies	22,061	-	10,191	7,049	4,769	489,647	72,303	128,512	734,532
Travel and training	3,447	-	1,163	919	647	-	308	3,060	9,544
Repairs and maintenance	2,981	-	1,081	696	156	1,407	-	40	6,361
Vehicle expenses	1,077	-	707	247	13	3,512	-	3,380	8,936
Rent	47,899	-	21,638	15,453	-	-	-	28,016	113,006
Occupancy	13,066	-	5,869	4,207	67	-	6,772	7,556	37,537
Insurance	-	-	-	-	-	-	-	16	16
Postage and printing	7,956	-	4,925	1,541	-	-	-	466	14,888
Telephone	1,832	-	678	555	1,265	-	697	3,083	8,110
Rentals	3,804	-	1,097	884	55	18,383	1,851	93	26,167
Capital purchases	-	-	-	-	-	-	5,041	-	5,041
Indirect Administration	428,341	-	109,494	92,758	-	48,639	241,793	163,221	1,084,246
Other expenses	4,399	-	2,001	1,487	7	125	1	15,228	23,248
Depreciation	-	-	-	-	-	-	-	-	-
	<u>5,141,479</u>	<u>-</u>	<u>1,312,782</u>	<u>1,113,121</u>	<u>264,486</u>	<u>583,133</u>	<u>2,903,906</u>	<u>1,956,929</u>	<u>13,275,836</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87)</u>	<u>\$ 736</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Dept. of Housing & Urban Develop. Shunammite Place		Dept. of Housing & Urban Develop. Coordinated Entry Supportive Services HELP		FEMA	CDBG CARES City of Madera Phase 2	CDBG Housing Stabilization City of Madera	Subtotal Emerg. Food & Shelter Page 1
	CA0772L9T142214	CA0772L9T142315	CA2142L9T142200	CA2142L9T142301				
	7/1/24 - 10/31/24	11/1/24 - 6/30/25	7/1/24 - 10/31/24	11/1/24 - 6/30/25				
<b>REVENUE</b>								
Grant Income - Federal	\$ 203,360	\$ 502,487	\$ 93,014	\$ 261,077	\$ 1,081	\$ 487	\$ 47,259	\$ 1,108,765
Grant Income - State	-	-	-	-	-	-	-	-
Grant Income - local Government	-	-	-	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-	-	-	-
Contributions:								
Cash and other financial assets	-	-	-	-	-	-	-	-
Nonfinancial assets (in-kind)	10,456	19,179	-	-	-	-	-	29,635
Rental income	21,589	41,855	-	-	-	-	-	63,444
Interest income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	<u>235,405</u>	<u>563,521</u>	<u>93,014</u>	<u>261,077</u>	<u>1,081</u>	<u>487</u>	<u>47,259</u>	<u>1,201,844</u>
<b>EXPENSES</b>								
Salaries and wages	67,690	169,366	65,514	170,898	878	335	1,465	476,146
Employee benefits	19,530	55,438	19,742	46,271	152	72	383	141,588
In-kind expenditures	10,456	19,179	-	-	-	-	-	29,635
Direct assistance	-	798	-	-	-	-	41,317	42,115
Medical expenses	-	-	-	-	-	-	-	-
Consultants and contractual	15,752	28,457	-	-	-	-	-	44,209
Materials and supplies	11,281	24,046	-	875	-	-	-	36,202
Travel and training	263	415	-	143	-	-	-	821
Repairs and maintenance	867	111	-	-	-	-	-	978
Vehicle expenses	2,632	7,750	-	108	-	-	-	10,490
Rent	78,148	187,385	-	13,755	40	30	115	279,473
Occupancy	14,055	34,168	-	3,690	9	5	21	51,948
Insurance	5	11	-	-	-	-	-	16
Postage and printing	50	54	-	-	-	-	-	104
Telephone	2,586	5,950	-	3,540	2	4	16	12,098
Rentals	396	1,196	-	-	-	-	-	1,592
Capital purchases	-	-	-	-	-	-	-	-
Indirect Administration	11,648	27,859	7,758	21,776	-	41	3,942	73,024
Other expenses	46	1,338	-	21	-	-	-	1,405
Depreciation	-	-	-	-	-	-	-	-
	<u>235,405</u>	<u>563,521</u>	<u>93,014</u>	<u>261,077</u>	<u>1,081</u>	<u>487</u>	<u>47,259</u>	<u>1,201,844</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Homeless Outreach AB109 Madera County	Homeless Housing Assistance & Prevention (HHAP) Round 4 12661-24	Homeless Housing Assistance & Prevention (HHAP) Round 3 12533-23	Madera Co. Behavioral Health Programs	Subtotal Emerg. Food & Shelter Page 2
<b>REVENUE</b>					
Grant Income - Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income - State	244,931	60,425	138,888	47,047	491,291
Grant Income - local Government	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-
Contributions:					
Cash and other financial assets	-	-	-	-	-
Nonfinancial assets (in-kind)	-	-	-	-	-
Rental income	-	-	-	-	-
Interest income	-	-	-	-	-
Other revenue	-	-	-	-	-
	<u>244,931</u>	<u>60,425</u>	<u>138,888</u>	<u>47,047</u>	<u>491,291</u>
<b>EXPENSES</b>					
Salaries and wages	130,979	3,048	41,589	8,890	184,506
Employee benefits	43,508	2,316	16,864	2,008	64,696
In-kind expenditures	-	-	-	-	-
Direct assistance	-	45,758	63,406	-	109,164
Medical expenses	442	-	-	-	442
Consultants and contractual	-	-	-	200	200
Materials and supplies	12,679	-	253	6,645	19,577
Travel and training	85	-	18	-	103
Repairs and maintenance	1,416	-	-	-	1,416
Vehicle expenses	3,392	-	253	162	3,807
Rent	15,931	2,209	3,129	708	21,977
Occupancy	4,742	811	771	24,174	30,498
Insurance	-	-	-	-	-
Postage and printing	550	3	54	135	742
Telephone	4,059	614	957	148	5,778
Rentals	5,878	-	-	51	5,929
Capital purchases	-	-	-	-	-
Indirect Administration	20,430	5,040	11,585	3,924	40,979
Other expenses	840	626	9	2	1,477
Depreciation	-	-	-	-	-
	<u>244,931</u>	<u>60,425</u>	<u>138,888</u>	<u>47,047</u>	<u>491,291</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**EMERGENCY FOOD AND SHELTER PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Kaiser Housing for Health Program 152014	Blue Cross CalViva Housing & Homelessness Incentive Program	Other Housing Foundation Programs	Subtotal Emerg. Food & Shelter Page 1	Subtotal Emerg. Food & Shelter Page 2	Total All Emerg. Food & Shelter Funds
<b>REVENUE</b>						
Grant Income - Federal	\$ -	\$ -	\$ -	\$ 1,108,765	\$ -	\$ 1,108,765
Grant Income - State	-	38,088	-	-	491,291	529,379
Grant Income - local Government	-	20,509	-	-	-	20,509
Grant and contract income - other	25,000	-	-	-	-	25,000
Contributions:						
Cash and other financial assets	-	-	1,184	-	-	1,184
Nonfinancial assets (in-kind)	-	-	-	29,635	-	29,635
Rental income	-	-	-	63,444	-	63,444
Interest income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
	<u>25,000</u>	<u>58,597</u>	<u>1,184</u>	<u>1,201,844</u>	<u>491,291</u>	<u>1,777,916</u>
<b>EXPENSES</b>						
Salaries and wages	266	22,580	-	476,146	184,506	683,498
Employee benefits	34	6,441	-	141,588	64,696	212,759
In-kind expenditures	-	-	-	29,635	-	29,635
Direct assistance	22,332	14,481	1,067	42,115	109,164	189,159
Medical expenses	-	-	-	-	442	442
Consultants and contractual	-	-	-	44,209	200	44,409
Materials and supplies	104	263	1,148	36,202	19,577	57,294
Travel and training	-	82	-	821	103	1,006
Repairs and maintenance	-	-	-	978	1,416	2,394
Vehicle expenses	-	6,861	-	10,490	3,807	21,158
Rent	26	1,990	-	279,473	21,977	303,466
Occupancy	6	454	-	51,948	30,498	82,906
Insurance	-	-	-	16	-	16
Postage and printing	-	45	5	104	742	896
Telephone	5	502	-	12,098	5,778	18,383
Rentals	-	-	-	1,592	5,929	7,521
Capital purchases	-	-	-	-	-	-
Indirect Administration	2,085	4,888	-	73,024	40,979	120,976
Other expenses	142	10	1,101	1,405	1,477	4,135
Depreciation	-	-	-	-	-	-
	<u>25,000</u>	<u>58,597</u>	<u>3,321</u>	<u>1,201,844</u>	<u>491,291</u>	<u>1,780,053</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,137)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,137)</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
STATEMENT OF REVENUE AND EXPENSES  
ENERGY PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2025**

	Department of Community Services & Development			
	LIHEAP 24B-2019	LIHEAP 25B-3019	SLIHEAP 24Q-2568	Total
<b>REVENUE</b>				
Grant Income - Federal	\$ 324,566	\$ 724,280	\$ 7,187	\$ 1,056,033
Grant Income - State	-	-	-	-
Grant Income - local Government	-	-	-	-
Interest income	-	-	-	-
Other revenue	-	-	-	-
	<u>324,566</u>	<u>724,280</u>	<u>7,187</u>	<u>1,056,033</u>
<b>EXPENSES</b>				
Salaries and wages	27,526	189,097	4,527	221,150
Employee benefits	8,928	45,081	1,586	55,595
In-kind expenditures	-	-	-	-
Direct assistance	4,635	29,943	-	34,578
Medical expenses	145	-	-	145
Consultants and contractual	251,346	366,255	-	617,601
Materials and supplies	6,436	15,851	-	22,287
Travel and training	4,511	854	-	5,365
Repairs and maintenance	443	327	-	770
Vehicle expenses	988	3,463	-	4,451
Rent	3,909	13,921	346	18,176
Occupancy	2,628	10,222	97	12,947
Insurance	-	-	-	-
Postage and printing	1,771	4,326	-	6,097
Telephone	262	1,602	32	1,896
Rentals	4,972	12,389	-	17,361
Capital purchases	-	-	-	-
Indirect Administration	5,721	29,451	599	35,771
Other expenses	345	1,498	-	1,843
Depreciation	-	-	-	-
	<u>324,566</u>	<u>724,280</u>	<u>7,187</u>	<u>1,056,033</u>
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 1**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Community Services Programs	City of Madera CDBG	Re-entry Community Support Valley State Prison	United Way Madera Rising	Subtotal Other Programs Page 1
<b>REVENUE</b>					
Grant Income - Federal	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Grant Income - State	-	-	-	7,931	7,931
Grant Income - local Government	-	-	-	-	-
Grant and contract income - other	-	-	-	-	-
Contributions:					
Cash and other financial assets	30	-	7,766	-	7,796
Nonfinancial assets (in-kind)	-	-	-	-	-
Rental income	-	-	-	-	-
Other revenue	863	-	-	-	863
	<u>893</u>	<u>20,000</u>	<u>7,766</u>	<u>7,931</u>	<u>36,590</u>
<b>EXPENSES</b>					
Salaries and wages	650	13,898	-	66	14,614
Employee benefits	-	3,203	-	714	3,917
In-kind expenditures	-	-	-	-	-
Direct assistance	-	-	1,242	5,853	7,095
Medical expenses	-	-	-	-	-
Consultants and contractual	-	-	-	-	-
Materials and supplies	747	-	-	(93)	654
Travel and training	292	36	-	-	328
Repairs and maintenance	-	-	-	-	-
Vehicle expenses	-	212	-	718	930
Rent	-	239	-	8	247
Occupancy	-	46	-	2	48
Insurance	-	-	-	-	-
Postage and printing	-	-	-	-	-
Telephone	-	46	-	-	46
Rentals	-	-	-	-	-
Capital purchases	-	-	-	-	-
Indirect Administration	-	1,668	-	662	2,330
Other expenses	324	652	-	1	977
Depreciation	-	-	-	-	-
	<u>2,013</u>	<u>20,000</u>	<u>1,242</u>	<u>7,931</u>	<u>31,186</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ (1,120)</u>	<u>\$ -</u>	<u>\$ 6,524</u>	<u>\$ -</u>	<u>\$ 5,404</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 2**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Cal-OES Rape/Sexual Assault	Cal-OES Victim Witness	Cal-OES Advocacy & Outreach	Cal-OES Comprehensive Domestic Violence Serv	Cal-OES Transitional Housing	Cal-OES Child Advocacy Center	Other Programs	Subtotal Other Programs Page 2
<b>REVENUE</b>								
Grant Income - Federal	\$ 230,996	\$ 259,837	\$ 160,229	\$ 290,737	\$ 111,525	\$ 178,503	\$ -	\$ 1,231,827
Grant Income - State	128,106	148,567	51,511	183,313	22,206	27,114	-	560,817
Grant Income - local Government	-	-	-	-	-	-	43,828	43,828
Grant and contract income - other	-	-	-	-	-	-	-	-
Contributions:								
Cash and other financial assets	-	-	-	-	-	-	8,440	8,440
Nonfinancial assets (in-kind)	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	<u>359,102</u>	<u>408,404</u>	<u>211,740</u>	<u>474,050</u>	<u>133,731</u>	<u>205,617</u>	<u>52,268</u>	<u>1,844,912</u>
<b>EXPENSES</b>								
Salaries and wages	194,816	205,062	120,339	262,325	60,621	71,103	26	914,292
Employee benefits	57,618	51,965	32,071	74,528	20,104	17,932	-	254,218
In-kind expenditures	-	-	-	-	-	-	-	-
Direct assistance	453	-	-	263	29,704	247	-	30,667
Medical expenses	145	152	-	290	-	390	-	977
Consultants and contractual	3,466	2,376	1,504	2,190	912	3,779	(1)	14,226
Materials and supplies	32,857	35,925	15,182	7,977	1,122	15,511	123	108,697
Travel and training	1,049	13,618	1,953	707	-	3,383	347	21,057
Repairs and maintenance	18	8	4	32	-	197	-	259
Vehicle expenses	3,933	15,320	4,587	8,667	1,110	2,014	-	35,631
Rent	16,683	23,927	6,453	10,055	6,015	12,577	-	75,710
Occupancy	4,752	7,234	1,747	45,092	1,750	18,251	-	78,826
Insurance	548	688	303	787	264	275	-	2,865
Postage and printing	117	1,659	125	29	14	808	212	2,964
Telephone	5,144	7,639	5,308	14,408	749	2,909	-	36,157
Rentals	2,022	1,119	1,076	3,850	38	1,784	-	9,889
Capital purchases	-	-	-	-	-	36,841	-	36,841
Indirect Administration	29,952	34,065	17,661	39,540	11,154	14,077	133	146,582
Other expenses	5,529	7,647	3,427	3,310	174	3,539	822	24,448
Depreciation	-	-	-	-	-	-	-	-
	<u>359,102</u>	<u>408,404</u>	<u>211,740</u>	<u>474,050</u>	<u>133,731</u>	<u>205,617</u>	<u>1,662</u>	<u>1,794,306</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,606</u>	<u>\$ 50,606</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**STATEMENT OF REVENUE AND EXPENSES**  
**OTHER PROGRAMS – PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Strengthening Families Parenting	Subtotal Other Programs Page 1	Subtotal Other Programs Page 2	Total All Funds
<b>REVENUE</b>				
Grant Income - Federal	\$ -	\$ 20,000	\$ 1,231,827	\$ 1,251,827
Grant Income - State	-	7,931	560,817	568,748
Grant Income - local Government	277,136	-	43,828	320,964
Grant and contract income - other	-	-	-	-
Contributions:				
Cash and other financial assets	-	7,796	8,440	16,236
Nonfinancial assets (in-kind)	-	-	-	-
Rental income	-	-	-	-
Other revenue	-	863	-	863
	<u>277,136</u>	<u>36,590</u>	<u>1,844,912</u>	<u>2,158,638</u>
<b>EXPENSES</b>				
Salaries and wages	132,876	14,614	914,292	1,061,782
Employee benefits	37,710	3,917	254,218	295,845
In-kind expenditures	-	-	-	-
Direct assistance	-	7,095	30,667	37,762
Medical expenses	350	-	977	1,327
Consultants and contractual	3,540	-	14,226	17,766
Materials and supplies	13,148	654	108,697	122,499
Travel and training	-	328	21,057	21,385
Repairs and maintenance	257	-	259	516
Vehicle expenses	-	930	35,631	36,561
Rent	40,260	247	75,710	116,217
Occupancy	12,928	48	78,826	91,802
Insurance	-	-	2,865	2,865
Postage and printing	98	-	2,964	3,062
Telephone	10,952	46	36,157	47,155
Rentals	1,568	-	9,889	11,457
Capital purchases	-	-	36,841	36,841
Indirect Administration	23,116	2,330	146,582	172,028
Other expenses	333	977	24,448	25,758
Depreciation	-	-	-	-
	<u>277,136</u>	<u>31,186</u>	<u>1,794,306</u>	<u>2,102,628</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ -</u>	<u>\$ 5,404</u>	<u>\$ 50,606</u>	<u>\$ 56,010</u>

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

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

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

	11/1/2023 Through 6/30/2024	7/1/2024 Through 6/30/2025	Total Audited Costs	Total Reported Expenses	Budget 11/1/2023 Through 6/30/2025
<b>REVENUE</b>					
Grant Revenue	\$ 167,747	\$ 198,785	\$ 366,532		\$ 366,532
Interest Income	-	-	-		-
Program Income	-	-	-		-
<b>Total Revenue</b>	<b>167,747</b>	<b>198,785</b>	<b>366,532</b>		<b>366,532</b>
<b>EXPENDITURES</b>					
<b>Weatherization Support Costs</b>					
Intake	27,228	2,095	29,323	29,323	29,323
Outreach	18,232	95	18,327	18,327	18,327
Training and Technical Assistance	6,181	11,638	17,819	17,819	17,819
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	70	1,760	1,830	1,830	-
Liability Insurance	590	4,277	4,867	4,867	-
General Operating Costs	11,579	34,834	46,413	46,413	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-
<b>Total Support Costs</b>	<b>63,880</b>	<b>54,699</b>	<b>118,579</b>	<b>118,579</b>	<b>65,469</b>
<b>Weatherization Direct Program Costs</b>					
Direct Program Activities	68,331	93,516	161,847	161,847	301,063
Other Program Costs	35,536	50,570	86,106	86,106	-
<b>Total Expenses</b>	<b>\$ 167,747</b>	<b>\$ 198,785</b>	<b>\$ 366,532</b>	<b>\$ 366,532</b>	<b>\$ 366,532</b>

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

	11/1/2023 Through 6/30/2024	7/1/2024 Through 6/30/2025	Total Audited Costs	Total Reported Expenses	Budget 11/1/2023 Through 6/30/2025
<b>REVENUE</b>					
Grants Income Federal	\$ 295,476	\$ 125,781	\$ 421,257		\$ 421,257
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>295,476</u>	<u>125,781</u>	<u>421,257</u>		<u>421,257</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	36,983	56,323	93,306	93,306	93,306
<b>Administrative Costs</b>					
Administrative Costs	61,311	31,995	93,306	93,306	93,306
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>98,294</u>	<u>88,318</u>	<u>186,612</u>	<u>186,612</u>	<u>186,612</u>
<b>Program Support Costs</b>					
Intake	68,843	10,205	79,048	79,048	89,388
Outreach	44,007	7,735	51,742	51,742	55,868
Training and Technical Assistance	5,074	4,441	9,515	9,515	22,347
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	59,001	10,447	69,448	69,448	67,042
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>176,925</u>	<u>32,828</u>	<u>209,753</u>	<u>209,753</u>	<u>234,645</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	10,000	4,635	14,635	14,635	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	10,257	-	10,257	10,257	-
<b>Total Program Services Costs</b>	<u>20,257</u>	<u>4,635</u>	<u>24,892</u>	<u>24,892</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 295,476</u>	<u>\$ 125,781</u>	<u>\$ 421,257</u>	<u>\$ 421,257</u>	<u>\$ 421,257</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 25B-3019 (WX)  
FOR THE PERIOD NOVEMBER 1, 2024 THROUGH JUNE 30, 2026**

	11/1/2024 Through 6/30/2025	7/1/2025 Through 6/30/2026	Total Audited Costs	Total Reported Expenses	Budget 11/1/2024 Through 6/30/2026
<b><u>REVENUE</u></b>					
Grant Revenue	\$ 361,050	\$ -	\$ 361,050		\$ 498,342
Interest Income	-	-	-		-
Program Income	-	-	-		-
<b>Total Revenue</b>	<b>361,050</b>	<b>-</b>	<b>361,050</b>		<b>498,342</b>
<b><u>EXPENDITURES</u></b>					
<b>Weatherization Support Costs</b>					
Intake	32,002	-	32,002	32,002	39,867
Outreach	19,999	-	19,999	19,999	24,917
Training and Technical Assistance	17,923	-	17,923	17,923	24,917
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Minor Vehicle and Field Equipment (Less than \$5k)	342	-	342	342	-
Liability Insurance	2,502	-	2,502	2,502	-
General Operating Costs	19,665	-	19,665	19,665	-
Training and Technical Assistance - Solar H2O Heating	-	-	-	-	-
<b>Total Support Costs</b>	<b>92,433</b>	<b>-</b>	<b>92,433</b>	<b>92,433</b>	<b>89,701</b>
<b>Weatherization Direct Program Costs</b>					
Direct Program Activities	127,017	-	127,017	127,017	408,641
Other Program Costs	141,600	-	141,600	141,600	-
<b>Total Expenses</b>	<b>\$ 361,050</b>	<b>\$ -</b>	<b>\$ 361,050</b>	<b>\$ 361,050</b>	<b>\$ 498,342</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
CSD CONTRACT 25B-3019 (EHA16)  
FOR THE PERIOD NOVEMBER 1, 2024 THROUGH JUNE 30, 2026**

	11/1/2024 Through 6/30/2025	7/1/2025 Through 6/30/2026	Total Audited Costs	Total Reported Expenses	Budget 11/1/2024 Through 6/30/2026
<b>REVENUE</b>					
Grants Income Federal	\$ 363,230	\$ -	\$ 363,230		\$ 451,886
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<b>363,230</b>	<b>-</b>	<b>363,230</b>		<b>451,886</b>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	77,421	-	77,421	77,421	96,851
<b>Administrative Costs</b>					
Administrative Costs	86,004	-	86,004	86,004	100,120
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<b>163,425</b>	<b>-</b>	<b>163,425</b>	<b>163,425</b>	<b>196,971</b>
<b>Program Support Costs</b>					
Intake	76,991	-	76,991	76,991	95,865
Outreach	47,968	-	47,968	47,968	59,916
Training and Technical Assistance	17,891	-	17,891	17,891	23,966
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	45,281	-	45,281	45,281	65,168
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<b>188,131</b>	<b>-</b>	<b>188,131</b>	<b>188,131</b>	<b>244,915</b>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	11,674	-	11,674	11,674	10,000
<b>Total Program Services Costs</b>	<b>11,674</b>	<b>-</b>	<b>11,674</b>	<b>11,674</b>	<b>10,000</b>
<b>Total Expenses</b>	<b>\$ 363,230</b>	<b>\$ -</b>	<b>\$ 363,230</b>	<b>\$ 363,230</b>	<b>\$ 451,886</b>

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

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

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

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

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

	5/1/2024 Through 6/30/2024	7/1/2024 Through 5/31/2025	Total Audited Costs	Total Reported Expenses	Budget 5/1/2024 Through 5/31/2025
<b>REVENUE</b>					
Grants Income Federal	\$ -	\$ 7,187	\$ 7,187		\$ 7,187
Other Revenue	-	-	-		-
<b>Total Revenue</b>	<u>-</u>	<u>7,187</u>	<u>7,187</u>		<u>7,187</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Assurance 16 Costs	-	1,958	1,958	1,958	1,958
<b>Administrative Costs</b>					
Administrative Costs	-	1,958	1,958	1,958	1,958
Administrative Equipment (More Than \$5,000)	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total A16/Administrative Costs</b>	<u>-</u>	<u>3,916</u>	<u>3,916</u>	<u>3,916</u>	<u>3,916</u>
<b>Program Support Costs</b>					
Intake	-	2,819	2,819	2,819	2,819
Outreach	-	452	452	452	452
Training and Technical Assistance	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Major Vehicle and Equipment (More than \$5,000)	-	-	-	-	-
Minor Vehicle and Equipment (Less than \$5,000)	-	-	-	-	-
General Operating Expenditures	-	-	-	-	-
Automation Supplemental	-	-	-	-	-
<b>Total Program Support Costs</b>	<u>-</u>	<u>3,271</u>	<u>3,271</u>	<u>3,271</u>	<u>3,271</u>
<b>Program Services Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assistance and Transportation Services (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
<b>Total Program Services Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ -</u>	<u>\$ 7,187</u>	<u>\$ 7,187</u>	<u>\$ 7,187</u>	<u>\$ 7,187</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
 DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
 CSBG**

**FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025**

	25F-6023 CAA				
	Actual			Reported Costs	Budget
	1/1/2025 Through 6/30/2025	7/1/2025 Through 12/31/2025	Total Audited Costs		1/1/2025 Through 12/31/2025
<b>REVENUE</b>					
Grants Revenue	\$ 112,386	\$ -	\$ 112,386		\$ 320,118
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>112,386</b>	<b>-</b>	<b>112,386</b>		<b>320,118</b>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	15,683	-	15,683	15,683	17,473
Fringe Benefits	6,008	-	6,008	6,008	6,257
Operating Expenses	2,115	-	2,115	2,115	2,220
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	9,374	-	9,374	9,374	26,701
Subtotal Administrative Costs	33,180	-	33,180	33,180	52,651
<b>Program Costs</b>					
Salaries and Wages	30,467	-	30,467	30,467	107,128
Fringe Benefits	5,549	-	5,549	5,549	27,835
Operating Expenses	31,969	-	31,969	31,969	57,910
Equipment	-	-	-	-	-
Out-of-State Travel	1,562	-	1,562	1,562	3,706
Contract/Consultant Services	4,175	-	4,175	4,175	6,675
Other Costs	5,484	-	5,484	5,484	64,213
Subtotal Program Costs	79,206	-	79,206	79,206	267,467
<b>TOTAL EXPENSE</b>	<b>\$ 112,386</b>	<b>\$ -</b>	<b>\$ 112,386</b>	<b>\$ 112,386</b>	<b>\$ 320,118</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE (SSRE)  
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CSBG - DISCRETIONARY  
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025**

	25F-6023 Discretionary				
	Actual		Total Audited Costs	Reported Costs	Budget
	1/1/2025 Through 6/30/2025	7/1/2025 Through 12/31/2025			1/1/2025 Through 12/31/2025
<b>REVENUE</b>					
Grants Revenue	\$ -	\$ -	\$ -		\$ 26,000
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>26,000</u>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	2,169
Subtotal Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,169</u>
<b>Program Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	7,300
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	16,531
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,831</u>
<b>TOTAL EXPENSE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,000</u>

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

	24F-3023 CAA				
	Actual			Reported Costs	Budget
	1/1/2024 Through 6/30/2024	7/1/2024 Through 12/31/2024	Total Audited Costs		1/1/2024 Through 12/31/2024
<b>REVENUE</b>					
Grants Revenue	\$ 116,860	\$ 203,258	\$ 320,118		\$ 320,118
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>116,860</b>	<b>203,258</b>	<b>320,118</b>		<b>320,118</b>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	5,059	1,984	7,043	7,043	7,043
Fringe Benefits	1,281	548	1,829	1,829	1,855
Operating Expenses	105	-	105	105	105
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	9,747	16,954	26,701	26,701	26,701
Subtotal Administrative Costs	16,192	19,486	35,678	35,678	35,704
<b>Program Costs</b>					
Salaries and Wages	53,928	98,444	152,372	152,372	152,372
Fringe Benefits	10,775	16,053	26,828	26,828	26,828
Operating Expenses	35,965	66,989	102,954	102,954	102,914
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	2,261	2,261	2,261	2,200
Other Costs	-	25	25	25	100
Subtotal Program Costs	100,668	183,772	284,440	284,440	284,414
<b>TOTAL EXPENSE</b>	<b>\$ 116,860</b>	<b>\$ 203,258</b>	<b>\$ 320,118</b>	<b>\$ 320,118</b>	<b>\$ 320,118</b>

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

	24F-3023 Discretionary				
	Actual			Reported Costs	Budget
	6/15/2024 Through 6/30/2024	7/1/2024 Through 12/31/2024	Total Audited Costs		6/15/2024 Through 12/31/2024
<b>REVENUE</b>					
Grants Revenue	\$ -	\$ 26,000	\$ 26,000		\$ 26,000
Other Revenue	-	-	-		-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>26,000</b>	<b>26,000</b>		<b>26,000</b>
<b>EXPENSE</b>					
<b>Administrative Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	2,169	2,169	2,169	2,169
Subtotal Administrative Costs	-	2,169	2,169	2,169	2,169
<b>Program Costs</b>					
Salaries and Wages	-	6,548	6,548	6,548	6,411
Fringe Benefits	-	1,134	1,134	1,134	1,748
Operating Expenses	-	13,441	13,441	13,441	13,172
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	2,708	2,708	2,708	2,500
Other Costs	-	-	-	-	-
Subtotal Program Costs	-	23,831	23,831	23,831	23,831
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>

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

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

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

	<u>Rape/Sexual Assault</u> RC23 37 1245				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 233,448	\$ 109,097	\$ 342,545	\$ 342,545	\$ 342,545
Grants Income State	15,620	-	15,620	15,620	15,620
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>249,068</b>	<b>109,097</b>	<b>358,165</b>	<b>358,165</b>	<b>358,165</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	192,256	57,644	249,900	249,900	249,278
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	192,256	57,644	249,900	249,900	249,278
<u>Operating Expenses</u>					
Operating Expenses	56,812	51,453	108,265	108,265	108,887
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	56,812	51,453	108,265	108,265	108,887
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>249,068</b>	<b>109,097</b>	<b>358,165</b>	<b>358,165</b>	<b>358,165</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
RAPE CRISIS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

	<u>Rape/Sexual Assault</u> RC24003501				
	Audited Costs 10/1/2024 Through 6/30/2025	Audited Costs 7/1/2025 Through 9/30/2025	Total Audited Costs	Reported Expenses 10/1/2024 Through 9/30/2025	Total Budget 10/1/2024 Through 9/30/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 121,899	\$ -	\$ 121,899	\$ 121,899	\$ 196,324
Grants Income State	128,106	-	128,106	128,106	144,214
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>250,005</b>	<b>-</b>	<b>250,005</b>	<b>250,005</b>	<b>340,538</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	194,791	-	194,791	194,791	264,576
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	194,791	-	194,791	194,791	264,576
<u>Operating Expenses</u>					
Operating Expenses	55,214	-	55,214	55,214	75,962
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	55,214	-	55,214	55,214	75,962
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>250,005</b>	<b>-</b>	<b>250,005</b>	<b>250,005</b>	<b>340,538</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Victim Witness Program</u>				
	VW23 37 0200				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 244,022	\$ 142,134	\$ 386,156	\$ 386,156	\$ 386,156
Grants Income State	32,833	-	32,833	32,833	32,833
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>276,855</b>	<b>142,134</b>	<b>418,989</b>	<b>418,989</b>	<b>418,989</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	190,174	72,118	262,292	262,292	258,339
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	190,174	72,118	262,292	262,292	258,339
<u>Operating Expenses</u>					
Operating Expenses	86,681	70,016	156,697	156,697	160,650
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	86,681	70,016	156,697	156,697	160,650
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>276,855</b>	<b>142,134</b>	<b>418,989</b>	<b>418,989</b>	<b>418,989</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
VICTIM WITNESS PROGRAM  
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

	<u>Victim Witness Program</u>				
	VW24003501				
	Audited Costs 10/1/2024 Through 6/30/2025	Audited Costs 7/1/2025 Through 9/30/2025	Total Audited Costs	Reported Expenses 10/1/2024 Through 9/30/2025	Total Budget 10/1/2024 Through 9/30/2025
<b>REVENUE</b>					
Grants Income Federal	\$ 117,703	\$ -	\$ 117,703	\$ 117,703	\$ 220,254
Grants Income State	148,567	-	148,567	148,567	222,528
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>266,270</b>	<b>-</b>	<b>266,270</b>	<b>266,270</b>	<b>442,782</b>
<b>EXPENSE</b>					
<u>Personnel Services:</u>					
Personnel Services	184,909	-	184,909	184,909	280,060
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	184,909	-	184,909	184,909	280,060
<u>Operating Expenses</u>					
Operating Expenses	81,361	-	81,361	81,361	105,832
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	81,361	-	81,361	81,361	105,832
<u>Equipment</u>					
Capital Purchases	-	-	-	-	56,890
Total Equipment	-	-	-	-	56,890
<b>TOTAL EXPENSES</b>	<b>266,270</b>	<b>-</b>	<b>266,270</b>	<b>266,270</b>	<b>442,782</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Unserved/Underserved Victim Advocacy Program</u>				
	UV23 02 1245				
	Audited Costs 1/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 12/31/2024	Total Audited Costs	Reported Expenses 1/1/2024 Through 12/31/2024	Total Budget 1/1/2024 Through 12/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 94,653	\$ 102,253	\$ 196,906	\$ 196,906	\$ 196,906
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>94,653</b>	<b>102,253</b>	<b>196,906</b>	<b>196,906</b>	<b>196,906</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	71,777	69,403	141,180	141,180	142,136
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	71,777	69,403	141,180	141,180	142,136
<u>Operating Expenses</u>					
Operating Expenses	22,876	32,850	55,726	55,726	54,770
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	22,876	32,850	55,726	55,726	54,770
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>94,653</b>	<b>102,253</b>	<b>196,906</b>	<b>196,906</b>	<b>196,906</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
ADVOCACY AND OUTREACH  
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025**

	<u>Unservd/Underserved Victim Advocacy Program</u>				
	UV24003501				
	Audited Costs 1/1/2025 Through 6/30/2025	Audited Costs 7/1/2025 Through 12/31/2025	Total Audited Costs	Reported Expenses 1/1/2025 Through 12/31/2025	Total Budget 1/1/2025 Through 12/31/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 57,976	\$ -	\$ 57,976	\$ 57,976	\$ 108,889
Grants Income State	51,511	-	51,511	51,511	88,017
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>109,487</b>	<b>-</b>	<b>109,487</b>	<b>109,487</b>	<b>196,906</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	83,007	-	83,007	83,007	146,175
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	83,007	-	83,007	83,007	146,175
<u>Operating Expenses</u>					
Operating Expenses	26,480	-	26,480	26,480	50,731
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	26,480	-	26,480	26,480	50,731
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>109,487</b>	<b>-</b>	<b>109,487</b>	<b>109,487</b>	<b>196,906</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Transitional Housing Program</u>				
	XH23 02 1245				
	Audited Costs 1/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 12/31/2024	Total Audited Costs	Reported Expenses 1/1/2024 Through 12/31/2024	Total Budget 1/1/2024 Through 12/31/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 63,681	\$ 71,319	\$ 135,000	\$ 135,000	\$ 135,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>63,681</b>	<b>71,319</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	42,261	42,233	84,494	84,494	83,423
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	42,261	42,233	84,494	84,494	83,423
<u>Operating Expenses</u>					
Operating Expenses	21,420	29,086	50,506	50,506	51,577
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	21,420	29,086	50,506	50,506	51,577
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>63,681</b>	<b>71,319</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
TRANSITIONAL HOUSING PROGRAM  
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025**

	<u>Transitional Housing Program</u> XH24003501				
	Audited Costs 1/1/2025 Through 6/30/2025	Audited Costs 7/1/2025 Through 12/31/2025	Total Audited Costs	Reported Expenses 1/1/2025 Through 12/31/2025	Total Budget 1/1/2025 Through 12/31/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 40,205	\$ -	\$ 40,205	\$ 40,205	\$ 74,649
Grants Income State	22,206	-	22,206	22,206	60,351
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>62,411</b>	<b>-</b>	<b>62,411</b>	<b>62,411</b>	<b>135,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	38,492	-	38,492	38,492	70,847
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	38,492	-	38,492	38,492	70,847
<u>Operating Expenses</u>					
Operating Expenses	23,919	-	23,919	23,919	64,153
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	23,919	-	23,919	23,919	64,153
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>62,411</b>	<b>-</b>	<b>62,411</b>	<b>62,411</b>	<b>135,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>Comprehensive Shelter</u>				
	DV23 15 1245				
	Audited Costs 10/1/2023 Through 6/30/2024	Audited Costs 7/1/2024 Through 9/30/2024	Total Audited Costs	Reported Expenses 10/1/2023 Through 9/30/2024	Total Budget 10/1/2023 Through 9/30/2024
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 220,106	\$ 115,501	\$ 335,607	\$ 335,607	\$ 335,607
Grants Income State	201,980	-	201,980	201,980	201,980
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>422,086</b>	<b>115,501</b>	<b>537,587</b>	<b>537,587</b>	<b>537,587</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	294,201	74,343	368,544	368,544	368,532
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	294,201	74,343	368,544	368,544	368,532
<u>Operating Expenses</u>					
Operating Expenses	127,885	41,158	169,043	169,043	169,055
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	127,885	41,158	169,043	169,043	169,055
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>422,086</b>	<b>115,501</b>	<b>537,587</b>	<b>537,587</b>	<b>537,587</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
COMPREHENSIVE SHELTER PROGRAM  
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

	<u>Comprehensive Shelter</u>				
	DV24003502				
	Audited Costs 10/1/2024 Through 6/30/2025	Audited Costs 7/1/2025 Through 9/30/2025	Total Audited Costs	Reported Expenses 10/1/2024 Through 9/30/2025	Total Budget 10/1/2024 Through 9/30/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 175,236	\$ -	\$ 175,236	\$ 175,236	\$ 232,847
Grants Income State	183,313	-	183,313	183,313	304,740
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>358,549</b>	<b>-</b>	<b>358,549</b>	<b>358,549</b>	<b>537,587</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	262,510	-	262,510	262,510	387,137
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	262,510	-	262,510	262,510	387,137
<u>Operating Expenses</u>					
Operating Expenses	96,039	-	96,039	96,039	150,450
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	96,039	-	96,039	96,039	150,450
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>358,549</b>	<b>-</b>	<b>358,549</b>	<b>358,549</b>	<b>537,587</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CHILD ADVOCACY CENTER PROGRAM  
FOR THE PERIOD APRIL 1, 2024 THROUGH MARCH 31, 2025**

	<u>Child Advocacy Center Program</u>				
	KC23 02 1245				
	Audited Costs 4/1/2024 Through 6/30/2024	Audited Costs 7/1/2024 Through 3/31/2025	Total Audited Costs	Reported Expenses 4/1/2024 Through 3/31/2025	Total Budget 4/1/2024 Through 3/31/2025
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 46,831	\$ 153,169	\$ 200,000	\$ 200,000	\$ 200,000
Grants Income State	-	-	-	-	-
In-Kind Contributions	375	-	375	375	-
<b>TOTAL REVENUE</b>	<b>47,206</b>	<b>153,169</b>	<b>200,375</b>	<b>200,375</b>	<b>200,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	21,286	57,330	78,616	78,616	78,617
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	21,286	57,330	78,616	78,616	78,617
<u>Operating Expenses</u>					
Operating Expenses	25,545	58,998	84,543	84,543	84,542
In-Kind Expenses	375	-	375	375	-
Total Operating Expenses	25,920	58,998	84,918	84,918	84,542
<u>Equipment</u>					
Capital Purchases	-	36,841	36,841	36,841	36,841
Total Equipment	-	36,841	36,841	36,841	36,841
<b>TOTAL EXPENSES</b>	<b>47,206</b>	<b>153,169</b>	<b>200,375</b>	<b>200,375</b>	<b>200,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENSE  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CHILD ADVOCACY CENTER PROGRAM  
FOR THE PERIOD APRIL 1, 2025 THROUGH MARCH 31, 2026**

	<u>Child Advocacy Center Program</u>				
	KC24003501				
	Audited Costs 4/1/2025 Through 6/30/2025	Audited Costs 7/1/2025 Through 3/31/2026	Total Audited Costs	Reported Expenses 4/1/2025 Through 3/31/2026	Total Budget 4/1/2025 Through 3/31/2026
<b><u>REVENUE</u></b>					
Grants Income Federal	\$ 25,334	\$ -	\$ 25,334	\$ 25,334	\$ 110,600
Grants Income State	27,114	-	27,114	27,114	89,400
In-Kind Contributions	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>52,448</b>	<b>-</b>	<b>52,448</b>	<b>52,448</b>	<b>200,000</b>
<b><u>EXPENSE</u></b>					
<u>Personnel Services:</u>					
Personnel Services	31,705	-	31,705	31,705	116,718
Salaries In-Kind	-	-	-	-	-
Total Personnel Services	31,705	-	31,705	31,705	116,718
<u>Operating Expenses</u>					
Operating Expenses	20,743	-	20,743	20,743	83,282
In-Kind Expenses	-	-	-	-	-
Total Operating Expenses	20,743	-	20,743	20,743	83,282
<u>Equipment</u>					
Capital Purchases	-	-	-	-	-
Total Equipment	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>52,448</b>	<b>-</b>	<b>52,448</b>	<b>52,448</b>	<b>200,000</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
GENERAL INFORMATION  
JUNE 30, 2025**

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

Address of Organization: 1225 Gill Avenue  
Madera, CA 93637

Type of Agency: California Nonprofit Public Benefit Corporation

Program Contract Number and Name: C2AP-4030 Alternative Payment-Stage 2  
C3AP-4029 Alternative Payment-Stage 3  
CAPP-3032 Alternative Payment  
CAPP-4032 Alternative Payment  
CCIP-4031 Child Care Initiative Project  
CHST-4031 CCDF Health and Safety  
CRRP-4031 Resource and Referral  
0440-CACFP-20-NP-CS 1361-OJ Child Care Food Program

Executive Director: Mattie Mendez

Chief Financial Officer: Donna Tooley

Report Covered: Fiscal year ended June 30, 2025

Days of Operation: Varies

Hours of Operation: Varies

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>CRRP-4031</u>	<u>CCIP-4031</u>	<u>CHST-4031</u>	<u>CAPP-3032</u>	<u>CAPP-4032</u>	<u>C2AP-4030</u>	<u>C3AP-4029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
Expenses:									
Direct payments to provider	\$ -	\$ -	\$ -	\$ 4,268,528	\$ -	\$ 1,059,316	\$ 911,715	\$ -	\$ 6,239,559
1000 Certificated salaries	-	-	-	-	-	-	-	-	-
2000 Classified salaries	163,441	34,873	-	274,969	-	77,888	62,091	15,526	628,788
3000 Employee benefits	36,091	8,640	-	60,974	-	16,734	13,519	5,894	141,852
4000 Books and supplies	20,164	5,641	737	30,017	-	15,116	8,590	489,647	569,912
5000 Services and other operating expenses	52,712	1,317	6,588	78,650	-	34,234	24,448	23,427	221,376
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-	-	-	-
Depreciation on assets not purchased with public funds	-	-	-	-	-	-	-	-	-
Start-up expenses - service level exemption	-	-	-	-	-	-	-	-	-
Budget impasse credit	-	-	-	-	-	-	-	-	-
Indirect costs	24,782	4,593	667	428,341	-	109,494	92,758	48,639	709,274
Total expenses claimed for reimbursement	297,190	55,064	7,992	5,141,479	-	1,312,782	1,113,121	583,133	8,510,761
Total supplemental expenses	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 297,190</u>	<u>\$ 55,064</u>	<u>\$ 7,992</u>	<u>\$ 5,141,479</u>	<u>\$ -</u>	<u>\$ 1,312,782</u>	<u>\$ 1,113,121</u>	<u>\$ 583,133</u>	<u>\$ 8,510,761</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>CRRP-4031</u>	<u>CCIP-4031</u>	<u>CHST-4031</u>	<u>CAPP-3032</u>	<u>CAPP-4032</u>	<u>C2AP-4030</u>	<u>C3AP-4029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
Capitalized equipment expensed on the AUD with prior written approval:									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-	-
Capitalized equipment expensed on the AUD without prior written approval:									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>CRRP-4031</u>	<u>CCIP-4031</u>	<u>CHST-4031</u>	<u>CAPP-3032</u>	<u>CAPP-4032</u>	<u>C2AP-4030</u>	<u>C3AP-4029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
<u>Unit cost under \$10,000 per item</u>									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-	-
<u>Unit cost over \$10,000 or more with prior written approval:</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
<u>Unit cost over \$10,000 per item without prior written approval:</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>CRRP-4031</u>	<u>CCIP-4031</u>	<u>CHST-4031</u>	<u>CAPP-3032</u>	<u>CAPP-4032</u>	<u>C2AP-4030</u>	<u>C3AP-4029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
Salaries	\$ 13,189	\$ 2,444	\$ 356	\$ 227,974	\$ -	\$ 58,275	\$ 49,368	\$ 25,887	\$ 377,493
Employee benefits	3,062	567	83	52,928	-	13,530	11,462	6,010	87,642
In-kind expenditures	167	31	4	2,878	-	736	623	327	4,766
Medical expenses	13	2	-	228	-	58	49	26	376
Consultants and contractual	1,619	300	44	27,991	-	7,155	6,061	3,178	46,348
Materials and supplies	1,457	270	39	25,180	-	6,437	5,453	2,859	41,695
Travel and training	446	83	12	7,706	-	1,970	1,669	875	12,761
Repairs and maintenance	5	1	-	95	-	24	20	11	156
Vehicle expense	81	15	2	1,401	-	358	303	159	2,319
Rent	2,776	514	76	47,973	-	12,263	10,389	5,447	79,438
Occupancy	796	148	21	13,762	-	3,518	2,980	1,563	22,788
Insurance	456	85	12	7,888	-	2,016	1,708	896	13,061
Postage and printing	123	23	3	2,124	-	543	460	241	3,517
Telephone	166	31	4	2,866	-	733	621	325	4,746
Rentals	165	31	4	2,852	-	729	618	324	4,723
Other	177	33	5	3,052	-	780	661	347	5,055
Depreciation	84	15	2	1,443	-	369	313	164	2,390
<b>Total reimbursable administrative costs</b>	<b>\$ 24,782</b>	<b>\$ 4,593</b>	<b>\$ 667</b>	<b>\$ 428,341</b>	<b>\$ -</b>	<b>\$ 109,494</b>	<b>\$ 92,758</b>	<b>\$ 48,639</b>	<b>\$ 709,274</b>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED START-UP EXPENSES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>CRRP-4031</u>	<u>CCIP-4031</u>	<u>CHST-4031</u>	<u>CAPP-3032</u>	<u>CAPP-4032</u>	<u>C2AP-4030</u>	<u>C3AP-4029</u>	<u>0440-CACFP- 20-NP-CS</u>	
	<u>Resource and Referral</u>	<u>Child Care Initiative Program</u>	<u>Health and Safety</u>	<u>Alternative Payment</u>	<u>Alternative Payment</u>	<u>Alternative Payment Stage 2</u>	<u>Alternative Payment Stage 3</u>	<u>Child Care Food Program</u>	<u>Total</u>
Reimbursable start-up expenses:									
1000 Certificated salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified salaries	-	-	-	-	-	-	-	-	-
3000 Employee benefits	-	-	-	-	-	-	-	-	-
4000 Books and supplies	-	-	-	-	-	-	-	-	-
5000 Services and other operating expenses	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-	-
6500 Replace equipment	-	-	-	-	-	-	-	-	-
 Total reimbursable start-up expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM SUPPLEMENTAL INFORMATION**  
**FOR THE PROGRAM YEAR ENDED JUNE 30, 2025**

**NOTE 1 – INTEREST EXPENSE**

In accordance with the applicable requirements from the Funding Terms & Conditions, interest expense is only allowable as a reimbursement cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense relating to the operating lease (Note 7) was claimed as reimbursable expense for the year ended June 30, 2025. No interest expense relating to the line of credit (Note 9) was claimed to a child development contract for the year ended June 30, 2025.

**NOTE 2 – RELATED PARTY RENT**

In accordance with the applicable requirements from the Funding Terms & Conditions, all expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rentals during the year ended June 30, 2025.

**NOTE 3 – CREDIT LOSS EXPENSE**

In accordance with the applicable requirements from the Funding Terms & Conditions, credit loss expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No credit loss expense was claimed to a child development contract for the year ended June 30, 2025.

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

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**ADDITIONAL SUPPLEMENTARY INFORMATION**

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

Fiscal Year Ending **June 30, 2025**

Contract Number\* **CAPP3032**

Vendor Code\* **20-B509**

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

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children		6,096		6,096
Interest Earned on Child Development Apportionment Payments	1,214	575		1,789
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>	<b>1,214</b>	<b>6,671</b>		<b>7,885</b>

\*Indicates field is required.

**Contract Number** **CAPP3032**

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		4,268,347	181	4,268,528
1000 Certificated Salaries				
2000 Classified Salaries		272,915	2,054	274,969
3000 Employee Benefits		60,915	59	60,974
4000 Books and Supplies		26,770	3,247	30,017
5000 Services and Other Operating Expenses		77,708	942	78,650
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		427,751	590	428,341
<b>Total Reimbursable Expenses</b>		<b>5,134,406</b>	<b>7,073</b>	<b>5,141,479</b>
Total Administrative Cost (included in Section 2 above)		427,751	590	428,341
Days of Operation		247		247

Approved Indirect Cost Rate:

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

**Contract Number** **CAPP3032**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		6,096		6,096
Interest Earned on Child Development Apportionment Payments	1,214	575		1,789
Direct Payments to Providers		4,268,347	181	4,268,528
Total Administrative Cost		427,751	590	428,341
Days of Operation		247		247
Total Reimbursable Expenses		5,134,406	7,073	5,141,479
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending June 30, 2025

Contract Number\* CAPP4032

Vendor Code\* 20-B509

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

## Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		823		823
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>823</b>		<b>823</b>

\*Indicates field is required.

**Contract Number** CAPP4032

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers				
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)				
<b>Total Reimbursable Expenses</b>				
Total Administrative Cost (included in Section 2 above)				
Days of Operation				

Approved Indirect Cost Rate: 9.1%

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

Contract Number **CAPP4032**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments		823		823
Direct Payments to Providers				
Total Administrative Cost				
Days of Operation				
Total Reimbursable Expenses				
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending June 30, 2025

Contract Number\* C2AP4030

Vendor Code\* 20-B509

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

## Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children		58		58
Interest Earned on Child Development Apportionment Payments		121		121
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>179</b>		<b>179</b>

\*Indicates field is required.

**Contract Number** **C2AP4030**

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		1,058,901	415	1,059,316
1000 Certificated Salaries				
2000 Classified Salaries		77,888		77,888
3000 Employee Benefits		16,734		16,734
4000 Books and Supplies		14,532	584	15,116
5000 Services and Other Operating Expenses		34,084	150	34,234
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		109,389	105	109,494
<b>Total Reimbursable Expenses</b>		<b>1,311,528</b>	<b>1,254</b>	<b>1,312,782</b>
Total Administrative Cost (included in Section 2 above)		109,389	105	109,494
Days of Operation		248		248

Approved Indirect Cost Rate:

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

**Contract Number** **C2AP4030**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		58		58
Interest Earned on Child Development Apportionment Payments		121		121
Direct Payments to Providers		1,058,901	415	1,059,316
Total Administrative Cost		109,389	105	109,494
Days of Operation		248		248
Total Reimbursable Expenses		1,311,528	1,254	1,312,782
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

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

Fiscal Year Ending **June 30, 2025**

Contract Number\* **C3AP4029**

Vendor Code\* **20-B509**

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

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children		1,044		1,044
Interest Earned on Child Development Apportionment Payments		68		68
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>1,112</b>		<b>1,112</b>

\*Indicates field is required.

**Contract Number** **C3AP4029**

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		911,715		911,715
1000 Certificated Salaries				
2000 Classified Salaries		62,091		62,091
3000 Employee Benefits		13,519		13,519
4000 Books and Supplies		8,410	180	8,590
5000 Services and Other Operating Expenses		24,342	106	24,448
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		92,732	26	92,758
<b>Total Reimbursable Expenses</b>		<b>1,112,809</b>	<b>312</b>	<b>1,113,121</b>
Total Administrative Cost (included in Section 2 above)		92,732	26	92,758
Days of Operation		248		248

Approved Indirect Cost Rate:

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

**Contract Number** **C3AP4029**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		1,044		1,044
Interest Earned on Child Development Apportionment Payments		68		68
Direct Payments to Providers		911,715		911,715
Total Administrative Cost		92,732	26	92,758
Days of Operation		248		248
Total Reimbursable Expenses		1,112,809	312	1,113,121
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

# AUDITED FISCAL REPORT FOR CHILD DEVELOPMENT SUPPORT CONTRACTS

Fiscal Year Ending **June 30, 2025**

Contract Number **CCIP4031**

Vendor Code **20-B509**

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

### Section 1 - Revenue

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

\*Indicates field is required.

Contract Number **CCIP4031**

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

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	34,873		34,873
3000 Employee Benefits	8,640		8,640
4000 Books and Supplies	5,641		5,641
5000 Services and Other Operating Expenses	1,317		1,317
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)	4,593		4,593
<b>Total Reimbursable Expenses</b>	<b>55,064</b>		<b>55,064</b>
Total Administrative Cost (included in Section 2 above)	4,593		4,593

Approved Indirect Cost Rate:

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

Contract Number **CCIP4031**

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

**Section 5 - Summary**

	Column A Cumulative FY CDFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	55,064		55,064
Total Administrative Cost	4,593		4,593
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

# AUDITED FISCAL REPORT FOR CHILD DEVELOPMENT SUPPORT CONTRACTS

Fiscal Year Ending	June 30, 2025
Contract Number	CHST4031
Vendor Code	20-B509

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

### Section 1 - Revenue

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

\*Indicates field is required.

**Contract Number** CHST4031

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

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	737		737
5000 Services and Other Operating Expenses	6,588		6,588
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)	667		667
<b>Total Reimbursable Expenses</b>	<b>7,992</b>		<b>7,992</b>
Total Administrative Cost (included in Section 2 above)	667		667

Approved Indirect Cost Rate: 9.1%

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

Contract Number

CHST4031

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

Section 5 - Summary

	Column A Cumulative FY CDFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	7,992		7,992
Total Administrative Cost	667		667
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

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

Fiscal Year Ending **June 30, 2025**

Contract Number\* **CRRP4031**

Vendor Code\* **20-B509**

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

**Section 1 - Revenue**

	Column A Cumulative FY CDFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments	16		16
Unrestricted Income - Other:			
<b>Total Revenue</b>	<b>16</b>		<b>16</b>

\*Indicates field is required.

**Contract Number** CRRP4031

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

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	163,441		163,441
3000 Employee Benefits	36,091		36,091
4000 Books and Supplies	20,164		20,164
5000 Services and Other Operating Expenses	52,636	76	52,712
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	24,782		24,782
<b>Total Reimbursable Expenses</b>	<b>297,114</b>	<b>76</b>	<b>297,190</b>

Approved Indirect Cost Rate: 9.1%

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

**Contract Number** **CRRP4031**

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

**Section 5 - Summary**

	Column A Cumulative FY CDFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Transfer from Reserve			
Interest Earned on Apportionment Payments	16		16
Total Reimbursable Expenses	297,114	76	297,190
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2025
Reserve Account Type	Alternative Payment
Vendor Code	20-B509

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

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2023–24 AUD 9530A Ending Balance)	56,033
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.CAPP2032	14,991
Contract No.C3AP3029	5,107
Contract No.	
<b>Total Transferred from 2023–24 Contracts to Reserve</b>	<b>20,098</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2023-24 Post-Audit CDFS 9530</b>	<b>76,131</b>

## Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	30		30
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2025</b>	<b>76,161</b>	<b>0</b>	<b>76,161</b>

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

\*Indicates field is required.

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2025
Reserve Account Type	Resource & Referral
Vendor Code	20-B509

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

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2023–24 AUD 9530A Ending Balance)	5,405
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.	
<b>Total Transferred from 2023–24 Contracts to Reserve</b>	<b>0</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2023-24 Post-Audit CDFS 9530</b>	<b>5,405</b>

## Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	2		2
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2025</b>	<b>5,407</b>	<b>0</b>	<b>5,407</b>

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

\*Indicates field is required.

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

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**FINDINGS AND QUESTIONED COSTS**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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

*Financial Statements*

Type of auditors' report issued: Unmodified

Internal control over financial reporting

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

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

*Federal Awards*

Internal control over major federal programs:

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

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

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

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

Identification of major programs:

<u>Assistance Listing Numbers:</u>	<u>Name of Federal Program or Cluster</u>
14.267	Supportive Housing Program
10.558	Child and Adult Care Food Program
93.568	Low-Income Home Energy Assistance
93.600	Head Start

Dollar threshold used to distinguish Between Type A and B programs: \$880,134

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED JUNE 30, 2025**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

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

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

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

There were no prior year financial statement findings.

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

There were no prior year federal award findings.



# Report to the Board of Directors

Agenda Item Number: E-2

Board Meeting for: January 8, 2026

Author: Donna Tooley

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DATE: December 29, 2025

TO: Board of Directors

FROM: Finance Committee

SUBJECT: Review and Approve Community Action Partnership of Madera County, Inc.  
Agency-wide Budget for Fiscal Year Ending June 30, 2026

**I. RECOMMENDATION:**

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

**II. SUMMARY:**

The CSBG Organizational Standards require that the CAPMC Board of Directors approve an agency-wide budget. Attached for your review is the proposed budget for the fiscal year ending June 30, 2026.

**III. DISCUSSION:**

- A. This agency-wide budget summary is intended to complement, not replace program budgets and is prepared for the fiscal year from July 1, 2025 to June 30, 2026.
- B. It is recognized that each grant or program will likely have an annual budget that may be for a different time period. Grant or program budgets may cross two organizational fiscal years.
- C. The agency-wide budget is a forecast for the upcoming fiscal year, based on the best information at the time of development. It provides the board with an overview of expected revenues and expenditures. It is probable that actual revenues and expenditures will differ. There is no requirement for the agency to approve a modified agency-wide budget during the course of a year as things change.
- D. This budget has been prepared without using cash reserves and to maintain programs and services at existing levels.
- E. The budget reflects a decrease of about \$1,242,484 compared to the prior year financial statements (after removing in-kind). The biggest drivers of this difference were:

<b>Fund</b>	<b>Program Description and Contract</b>	<b>Amount</b>
328	Madera Migrant Carryover #90CM9830-05	(\$177,345)
355	Fresno One-Time Funds #90CM009851-04	(299,548)
332	Fresno One-Time Funds #90CM009851-05	(210,720)
316	Stanislaus RHS Covid One-Time #CSPP-4607	(149,968)
314	Stanislaus Madera Cost of Care CSPP SB140 CSPP-3621	(289,380)
315	Stanislaus Madera Transitional CSPP SB140 CSPP-3621	(3,600)
421	State of California DSS ARPA AB179 Stipends CCB-24-15E	(107,127)
418	R&R Stipends	<u>(4,796)</u>
	<b>Total</b>	<b><u>(\$1,242,484)</u></b>

These decreases also impacted the indirect cost pool by \$87,633.

- F. Attached is the CAPMC agency-wide budget for the 2025-2026 year for your review and consideration.
- G. The elimination entries on the agency-wide budget involve the agency's indirect cost pool that funds administration, human resources, and fiscal services. It eliminates inter-agency revenue and expenses.
- H. This budget will be reviewed and considered at the Finance Advisory Committee on Monday, January 5, 2026 meeting at 12:00 Noon and at the Board meeting on Thursday, January 8, 2026.

**IV. FINANCING:**

The estimated revenues and expenses are approximately \$40.6M and 40.5M, respectively. The actual revenues and expenses for 2024-2025 were about \$41.8M that included both cash and non-cash contributions (Inkind).

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**AGENCY WIDE BUDGET**  
**YEAR ENDING JUNE 30, 2026**

	Unrestricted Programs		Temporarily Restricted Programs							Eliminations	Total All Funds 2026
	Corporate	CSBG	Regional Head Start	Migrant Programs	Child Care	Emerg. Food & Shelter	Energy Programs	Victim Services	Other Programs		
<b>REVENUE</b>											
Grant Income - Federal		341,644	5,339,032	13,742,730	5,713,441	1,108,765	1,056,033	1,231,827	20,000		28,553,472
Grant Income - State				-	6,999,459	529,379	-	560,817	7,931		8,097,586
Grant Income - Local Govt.				-	-	20,509		43,828	277,136		341,473
Grant & Contract Income - Other				-	-	25,000	-				25,000
In-Kind Contributions	20,620	656	1,483,477	1,932,017	-	29,635			-		3,466,406
Donations	5,661	-	-	-	-	1,184		8,440	7,796		23,081
Rental Income	-		-	-		63,444			-		63,444
Parent Fees				-	7,198						7,198
Interest Income	1,171			-	1,603	-					2,774
Cost Reimbursements	2,961,572			-						(2,961,572)	-
Other Revenue	1,800		3,100	4,100	-	-	-		863		9,863
	2,990,824	342,300	6,825,609	15,678,847	12,721,701	1,777,916	1,056,033	1,844,912	313,726	(2,961,572)	40,590,296
<b>EXPENSES</b>											
Salaries and Wages	1,562,996	153,126	2,607,723	7,837,152	2,415,056	683,498	221,150	914,292	147,490		16,542,483
Employee Benefits	362,878	29,292	681,716	2,041,350	600,439	212,759	55,595	254,218	41,627		4,279,874
In-Kind Expenditures	20,620	656	1,483,477	1,932,018	-	29,635	-		-		3,466,406
Direct Assistance	-	5,484	-	-	7,781,618	189,159	34,578	30,667	7,095		8,048,601
Medical Expenses	1,630	145	2,842	5,313	290	442	145	977	350		12,134
Consultants and Contractual	200,539	9,144	35,070	154,027	3,949	44,409	617,601	14,227	3,540		1,082,506
Materials and Supplies	180,403	13,724	397,644	820,563	628,796	57,294	22,287	108,698	13,802		2,243,211
Travel and Training	55,211	11,603	51,029	108,592	9,544	1,006	5,365	21,057	328		263,735
Repairs and Maintenance	678	8	15,026	34,742	6,361	2,394	770	259	257		60,495
Interest	-	-	-	-	-	-	-	-	-		-
Vehicle Expenses	10,038	1,016	71,909	127,951	8,936	21,158	4,451	35,631	930		282,020
Rent	343,699	43,253	352,146	378,853	113,006	303,466	18,176	75,710	40,507		1,668,816
Occupancy	98,596	35,619	369,856	623,109	37,537	82,906	12,947	78,826	12,976		1,352,372
Insurance	56,512	-	2,855	5,104	16	16	-	2,865	-		67,368
Postage and Printing	15,218	58	21,419	15,825	14,888	896	6,097	2,964	98		77,463
Telephone	20,533	800	74,669	94,776	8,110	18,383	1,896	36,157	10,998		266,322
Rentals	20,436	132	46,280	84,704	26,167	7,521	17,361	9,889	1,568		214,058
Capital Purchases	-	-	133,062	177,060	5,041	-	-	36,841	-		352,004
Indirect Administration	-	28,497	434,487	1,131,850	1,037,963	120,976	35,771	146,582	25,446	(2,961,572)	-
Other Expenses	25,302	9,743	44,399	105,858	23,248	4,135	1,843	24,448	1,310		240,286
Depreciation	10,341	-	-	-	-	-	-	-	-		10,341
	2,985,630	342,300	6,825,609	15,678,847	12,720,965	1,780,053	1,056,033	1,794,308	308,322	(2,961,572)	40,530,495
<b>CHANGE IN NET ASSETS</b>	5,194	0	-	0	736	(2,137)	-	50,604	5,404	-	59,801



# Report to the Board of Directors

Agenda Item Number: E-3  
Board Meeting for: January 8, 2026

Author: Donna Tooley

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DATE: December 29, 2025

TO: Board of Directors

FROM: Finance Committee

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

**I. RECOMMENDATION:**

Review and authorize renewal of the line of credit with West America Bank in the amount of \$200,000 that will mature on January 31, 2026.

**II. SUMMARY:**

The agency has maintained a line of credit for many years with West America Bank. The line of credit of \$200,000 will mature January 31, 2026. Authorize the renewal of the line of credit for another one-year term.

**III. DISCUSSION:**

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

**IV. FINANCING:**

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
CSBG 01/01/2025 - 04/30/2026 218	320,118.00	296,397.46	75.00%	92.59%	Provide social service programs and administrative expenses
CSBG DISCRETIONARY 01/01/2025 - 04/30/2026 217	26,000.00	20,819.13	75.00%	80.07%	Provide social service programs and administrative expenses
<b>HEAD START &amp; CHILD DEVELOPMENT</b>					
HEAD START REGIONAL 06/1/25 - 05/31/26 311/380	4,496,470.00	2,623,809.45	58.33%	58.35%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/1/25 - 05/31/26 310	46,025.00	18,695.24	58.33%	40.62%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/1/25 - 05/31/26 312	826,615.00	422,826.48	58.33%	51.15%	Provide early HS services to 50 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/1/25 - 05/31/26 309	13,373.00	5,934.91	58.33%	44.38%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/25 - 06/30/26 319	1,192,760.00	344,956.00	50.00%	28.92%	Provide child care services to HS preschool children and families
CHILD & ADULT CARE FOOD PROGRAM 10/01/25 - 09/30/26 390	608,357.00	113,686.70	25.00%	18.69%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/25 - 02/28/26 321/362	6,303,222.00	5,043,006.34	83.33%	80.01%	Provide HS services to 479 migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/25 - 02/28/26 320	30,177.00	30,885.06	183.33%	102.35%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/25 - 06/30/26 322/324	992,716.00	553,950.97	50.00%	55.80%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE SPECIALIZED SERVICES 07/01/25 - 06/30/26 325	169,936.00	88,424.54	50.00%	52.03%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers
REGIONAL MADERA COE QUALITY COUNTS 06/01/2025 - 05/31/2026 356	187,412.76	302.92	58.33%	0.16%	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 DECEMBER 31, 2025**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
FRESNO MIGRANT HEAD START 09/01/25 - 08/31/26 331	6,566,001.00	2,249,231.79	33.33%	34.26%	Provide HS services to to 469 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/25 - 08/31/26 330	82,690.00	29,110.66	33.33%	35.20%	Provide training for staff and parents
FRESNO MIGRANT FRESNO COE QUALITY COUNTS 09/01/2025 - 08/31/2026 351	425,745.25	0.00	33.33%	0.00%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality
DSS STRENGTHENING FAMILIES 07/01/2025 - 06/30/2026 371	277,136.00	93,338.55	50.00%	33.68%	Provides training and education to parentx to strengthen family relationships

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
<b>RESOURCE &amp; REFERRAL:</b>					
CCDF-HEALTH & SAFETY 07/01/25 - 06/30/26 411	7,997.00	2,948.97	50.00%	36.88%	Training and supplies for child care providers
R & R GENERAL 07/01/25 - 06/30/26 401	297,087.00	135,982.09	50.00%	45.77%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM 07/01/25 - 06/30/26 407	307,121.00	98,428.64	50.00%	32.05%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/25 - 06/30/26 424	55,064.00	22,609.09	50.00%	41.06%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/25 - 06/30/26 414	8,294,765.00	2,210,539.45	50.00%	26.65%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 07/01/25 - 06/30/26 427	1,848,171.00	498,558.55	50.00%	26.98%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/25 - 06/30/26 428	1,166,253.00	469,858.75	50.00%	40.29%	Provide subsidized child care for eligible families

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
<b>VICTIM SERVICES:</b>					
RSVP/CALOES 10/01/25 - 09/30/26 500	340,289.00	64,718.59	25.00%	19.02%	Assist victims of sexual assault
VICTIM WITNESS/CALOES 10/01/25 - 09/30/26 501	435,577.00	68,955.31	25.00%	15.83%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE 10/01/25 - 09/30/26 533	539,465.00	97,520.12	25.00%	18.08%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE 07/01/25 - 06/30/26 502	22,000.00	385.83	50.00%	1.75%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION 07/01/25 - 06/30/26 504	4,000.00	0.00	50.00%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND 07/01/25 - 06/30/26 DONATIONS ONLY 507/525	2,000.00	0.00	50.00%	0.00%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND 07/01/25 - 06/30/26 DONATIONS ONLY 510	2,500.00	4,416.96	50.00%	176.68%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH 01/01/25 - 12/31/25 508	196,906.00	191,001.86	100.00%	97.00%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING 01/01/25 - 12/31/25 531	135,000.00	126,891.30	100.00%	93.99%	Provide long-term shelter services for domestic violence and human trafficking victims
<b>YOUTH AND SPECIALIZED SERVICES:</b>					
CHILD ADVOCACY CENTER 07/01/25 - 06/30/26 516	1,000.00	0.00	50.00%	0.00%	Provide child sexual assault interviews
CHILD ADVOCACY CENTER (KC) PROGRAM CALOES 04/01/2025 - 03/31/2026 535	200,000.00	126,605.78	75.00%	63.30%	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 DECEMBER 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	0.00	19.19	#DIV/0!	#DIV/0!	Administration of the FEMA program
-----					
E.C.I.P./LIHEAP (11/01/25 - 06/30/27) 203	785,672.00	10,058.73	10.00%	1.28%	Assistance for low income clients for energy bills and weatherization services
-----					
E.C.I.P./LIHEAP (11/01/24 - 06/30/26) 208	950,228.00	898,831.79	70.00%	94.59%	Assistance for low income clients for energy bills and weatherization services
-----					
MADERA MENTAL HEALTH PROPERTY MGMT 07/01/25 - 06/30/26 216	50,000.00	9,318.39	50.00%	18.64%	Provides property management services for the County of Madera Behavioral Health
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**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
FISCAL EXPENDITURE REPORT  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
<b>COMMUNITY SERVICES - HOMELESS PROGRAMS:</b>					
VALLARTA/THE GONZALEZ FAMILY DONATION 07/01/25 - 06/30/26 221	465.34	465.34	50.00%	100.00%	Provides funding for homeless support and emergency services
SHUNAMMITE PLACE 11/01/25 - 10/31/26 224	848,597.00	109,228.33	16.67%	12.87%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG 07/01/25 - 06/30/26 231	20,000.00	4,236.31	50.00%	21.18%	Provides funding for Fresno-Madera Continuum of Care and homeless support
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-IV) BEHAVIORAL HEALTH 01/01/24 - 6/30/27 246	346,709.12	208,636.97	57.14%	60.18%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-V) BEHAVIORAL HEALTH 05/01/25 - 04/30/28 276	665,155.00	56,487.01	22.22%	8.49%	Provides rapid rehousing, and street outreach for coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-III) BEHAVIORAL HEALTH 07/01/23 - 06/30/26 278	526,635.86	534,293.20	83.33%	101.45%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HUD COORDINATED ENTRY SUPPORTIVE SERVICES HELP CENTER 11/01/25 - 10/31/26 284	539,797.00	67,402.70	16.67%	12.49%	Provides coordinated entry supportive housing for homeless people within the FMCoC area
MADERA CO. PROP 47 COMMUNITY & HOUSING OUTREACH SERVICE 6/17/25 - 3/31/28 285	1,000,000.00	101,175.82	18.18%	10.12%	Provides shelter, case management, essential resources, and street outreach services to unsheltered with Madera Co. Task Force members

**Community Action Partnership of Madera County, Inc.  
Consolidated Statement of Financial Position by Object  
November 30, 2025**

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	<u><b>This Year</b></u>
<b>Assets</b>	
1113- CASH IN WESTAMERICA PAYROLL CK	(1,687.85)
1116- CASH IN WESTAMERICA HEAD START MONEY MARKET	0.00
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	166,786.09
1122- SAVINGS - WESTAMERICA	7,787,913.23
1124- CD VICTIM SERVICES - COMMUNITY WEST BANK	400,000.00
1130- PETTY CASH	650.00
1310- GRANTS RECEIVABLE	4,364,496.05
1323- A/R IGNITE MY CITY CHURCH	801.27
1328- EMPLOYEE & TRAVEL ADVANCES	(57.00)
1329- ADVANCE CLEARING	27,455.94
1410- PREPAID EXPENSES	208,017.08
1412- PREPAID POSTAGE	3,045.99
1420- SECURITY DEPOSITS	48,261.04
1421- WORKERS' COMP DEPOSIT	58,943.00
1450- INVENTORY	48,517.62
1512- EQUIPMENT	2,064,525.39
1513- VEHICLES	1,540,662.30
1514- BUILDINGS	3,871,500.45
1515- LAND IMPROVEMENTS	318,790.84
1516- BUILDING IMPROVEMENTS	683,991.12
1519- LAND	59,005.00
1522- ACC DEPR - EQUIPMENT	(1,222,395.19)
1523- ACC DEPR - VEHICLES	(1,094,053.14)
1524- ACC DEPR - BUILDINGS	(3,511,935.66)
1525- ACC DEPR - LAND IMPROVE.	(191,167.69)
1526- ACC DEPR - BUILDING IMPROVE.	(286,844.52)
1590- ROU ASSETS - OPERATING LEASES	16,780,224.00
<b>Total Assets</b>	<u><u>32,125,445.36</u></u>
<b>Liabilities and Net Assets</b>	
2101- ACCOUNTS PAYABLE	1,435,148.80
2111- ACCOUNTS PAYABLE - MANUAL	22,787.03
2112- ACCOUNTS PAY-FUNDING SOURCE	734,981.28
2115- A/P OTHERS	5,126.85
2122- ACCRUED VACATION	1,454,801.60
2123- ACCRUED PAYROLL - MANUAL	849.40
2211- FICA PAYABLE	0.00
2212- FICA-MED PAYABLE	0.00
2216- SDI PAYABLE	0.00

2217- SUI PAYABLE	0.00
2218- GARNISHMENTS PAYABLE	(3,575.11)
2220- WORKER'S COMP PAYABLE	12,174.19
2231- RETIREMENT PAYABLE-ER CONTRIB	658,470.31
2232- W/H RETIREMENT	(10.00)
2244- KAISER MID20	532.07
2245- KAISER HIGH15	(3,672.69)
2248- KAISER LOW30	5,903.04
2249- KAISER DHMO40	0.06
2252- SELF INSURANCE - LIFE & ADD	(108.17)
2253- VISION INSURANCE PAYABLE	(365.82)
2254- SELF INSURANCE - DENTAL	77,469.30
2258- TELEMEDICINE	147.50
2259- TELEMEDICINE BUNDLE PLAN	116.25
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	3,805.01
2410- DEFERRED GRANT REVENUE	7,080,042.15
2415- RESERVE ACCOUNT	115,587.00
2420- OTHER DEFERRED REVENUE	424,966.90
2600- INVESTMENT IN FIXED ASSETS	0.00
2610- REDUCT IN INVEST IN FIXED ASST	0.00
2690- OPERATING LEASE LIABILITY	17,190,404.00
Total Liabilities	<u>29,220,181.77</u>
3000- NET ASSETS W/O DONOR RESTRICTIONS	717,905.05
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,722,430.11
Change in Net Assets	(95,071.57)
Total Net Assets	<u>2,905,263.59</u>
Total Liabilities and Net Assets	<u><u>32,125,445.36</u></u>

**Community Action Partnership of Madera County, Inc.  
Consolidated Revenue and Expense  
November 30, 2025**

F-4

	<u>Year-To-Date</u> <u>Actual</u>
<u>Revenues</u>	
4110- GRANT INCOME-FEDERAL	11,481,087.08
4120- GRANT INCOME-STATE	4,927,447.88
4130- GRANT INCOME-AREA	81,960.76
4210- DONATIONS	21,595.53
4220- IN KIND CONTRIBUTIONS	1,179,599.47
4315- CHILD CRE REVENUE-STATE	4,131.35
4320- INTEREST INCOME	1,307.26
4330- SALE OF ASSETS	4,000.00
4350- RENTAL INCOME	23,493.80
4390- MISCELLANEOUS INCOME	1,058.66
4900- INDIRECT COST REIMBURSEMENT	1,278,353.52
Total Revenues	<u>19,004,035.31</u>
<u>Expenses</u>	
5010- SALARIES & WAGES	7,162,329.27
5012- DIRECTOR'S SALARY	59,615.25
5020- ACCRUED VACATION PAY	429,514.23
5110- BENEFITS	4,979.86
5112- HEALTH INSURANCE	709,148.56
5114- WORKER'S COMPENSATION	195,525.90
5116- PENSION	427,313.67
5122- FICA	564,329.03
5124- SUI	9,497.74
5125- DIRECTOR'S FRINGE	24,052.28
5130- ACCRUED VACATION FICA	27,787.46
6110- OFFICE SUPPLIES	26,476.38
6112- DATA PROCESSING SUPPLIES	229,376.81
6121- FOOD	252,152.36
6122- KITCHEN SUPPLIES	35,443.92
6130- PROGRAM SUPPLIES	476,072.88
6132- MEDICAL & DENTAL SUPPLIES	18,567.89
6134- INSTRUCTIONAL SUPPLIES	18,325.68
6140- CUSTODIAL SUPPLIES & MAINTENANCE TOOLS	38,429.12
6142- LINEN/LAUNDRY	90.00
6143- FURNISHINGS	34,461.96
6170- POSTAGE & SHIPPING	13,690.85
6180- EQUIPMENT RENTAL	105,021.92
6181- EQUIPMENT MAINTENANCE	16,906.62

6216- CAPITAL EXPENDITURES > \$1000	4,000.00
6221- EQUIPMENT OVER > \$10000	258,363.43
6310- PRINTING & PUBLICATIONS	11,578.05
6312- ADVERTISING & PROMOTION	17,139.95
6320- TELEPHONE	140,028.73
6410- RENT	701,730.47
6420- UTILITIES/ DISPOSAL	259,526.16
6432- BUILDING & GROUNDS REPAIRS/ MAINTENANCE	153,520.19
6433- GROUNDS MAINTENANCE	77,486.54
6436- PEST CONTROL	13,061.82
6437- BURGLAR & FIRE ALARM	33,299.61
6440- PROPERTY INSURANCE	38,437.87
6510- AUDIT	26,160.00
6520- CONSULTANTS	39,914.58
6522- CONSULTANT EXPENSES	539.00
6524- CONTRACTS	59,042.48
6530- LEGAL	40,602.35
6540- CUSTODIAL SERVICES	60,596.00
6555- MEDICAL SCREENING/DEAT/STAFF	4,562.25
6610- GAS & OIL	24,443.57
6620- VEHICLE INSURANCE	41,240.61
6630- VEHICLE LICENSE & FEES	10.00
6640- VEHICLE REPAIR & MAINTENANCE	39,278.79
6712- STAFF TRAVEL-LOCAL	9,268.11
6714- STAFF TRAVEL-OUT OF AREA	33,449.33
6722- PER DIEM - STAFF	2,462.90
6730- VOLUNTEER TRAVEL	6,577.92
6742- TRAINING - STAFF	46,474.31
6744- TRAINING - VOLUNTEER	3,392.43
6810- BANK CHARGES	2,286.05
6832- LIABILITY INSURANCE	18,619.00
6834- STUDENT ACTIVITY INSURANCE	1,224.43
6840- PROPERTY TAXES	6,401.04
6850- FEES & LICENSES	61,825.82
6851- CPR FEES	2,703.00
6852- FINGERPRINT	8,125.75
6875- EMPLOYEE HEALTH & WELFARE	60,023.82
6892- CASH SHORT/OVER	(0.20)
7110- PARENT ACTIVITIES	66.79
7111- PARENT MILEAGE	751.14
7112- PARENT INVOLVEMENT	2,662.58
7114- PC ALLOWANCE	2,760.00
7116- POLICY COUNCIL FOOD ALLOWANCE	689.05
7210- TRANSPORTATION VOUCHERS	645.38
7224- CLIENT RENT	85,311.20
7226- CLIENT LODGING/SHELTER	108,496.00
7230- CLIENT FOOD	1,435.86

7240- DIRECT BENEFITS	3,201,762.74
7241- DIRECT BENEFITS - COLA	45,936.00
7245- DIRECT BENEFITS - STATE	4,131.35
8110- IN KIND SALARIES	947,327.60
8120- IN KIND RENT	220,148.62
8130- IN KIND - OTHER	12,123.25
9010- INDIRECT COST ALLOCATION	<u>1,278,353.52</u>
Total Expenses	<u>19,099,106.88</u>
Excess Revenue Over (Under) Expenditures	<u><u>(95,071.57)</u></u>

# Human Trafficking Awareness Day January 11th

Wear blue to show solidarity and  
raise awareness.

