



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

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Monday  
January 5, 2026  
12:00 noon

Conference Room #1  
1225 Gill Avenue  
Madera, CA 93637

### AGENDA

#### CALL TO ORDER

A. ROLL CALL – Mattie Mendez

B. ADOPTION OF THE AGENDA

C. CONSENT CALENDAR

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

C-1. Approve Minutes of Finance Committee Meeting – January 9, 2025

D. DISCUSSION ITEMS/ACTION ITEMS

D-1. Review and Accept Audit Report and Audited Financial Statements – June 30, 2025; Presented by Kip Hudson, Owner/Partner of Hudson & Company, Inc. CPAs

D-2. Review and Approve Community Action Partnership of Madera County, Inc. Agency-wide Budget for Fiscal Year Ending June 30, 2026

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

FINANCIAL REPORTS – Will be distributed at meeting

E. FUTURE MEETINGS

To be determined.

ADJOURN

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.**  
**Finance Committee Advisory Meeting**  
**January 9, 2025**  
**MINUTES**

The meeting was called to order by Mattie Mendez, Executive Director, at 12:07 p.m.

- |    |   |                                |
|----|---|--------------------------------|
| A. | <u>Members Present</u><br>Chairwomen Supervisor Leticia Gonzalez<br>Debi Bray | <u>Absent</u><br>Aurora Flores |
|----|---|--------------------------------|

Staff Present  
Mattie Mendez, Executive Director  
Donna Tooley, Interim Chief Financial Officer  
Kelly Ryan

Others Present  
Kip Hudson, Hudson & Company, Inc. CPAs

**B. ADOPTION OF THE AGENDA**

A motion was made by Debi Bray to adopt the agenda, seconded by Chairwomen Supervisor Leticia Gonzalez

Vote: Carried unanimously

**C. CONSENT CALENDAR**

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

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Supervisor Leticia Gonzalez

Vote: Carried Unanimously

**D. DISCUSSION ITEMS/ACTION ITEMS**

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

Kip Hudson, Hudson & Company, Inc. CPAs, presented regarding the auditor reports and the audited financial statements for the year ended June 30, 2024. There were not any questioned costs or findings for the year. The agency audit report was unmodified.

Motion: APPROVE AS PRESENTED

Moved By: Chairwomen Supervisor Leticia Gonzalez, Seconded by Debi Bray

Vote: Carried Unanimously

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

Donna Tooley, Interim Chief Financial Officer, presented regarding the agency-wide budget required by the CSBG Organizational Standards adopted by the State of

California Community Services Division. 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. This agency-wide budget summary is intended to complement, not replace program budgets and is prepared for the fiscal year from July 1, 2024, to June 30, 2025.

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Chairwomen Supervisor Leticia Gonzalez

Vote: Carried Unanimously

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

Donna Tooley, Interim Chief Financial Officer, presented regarding a line of credit with West America Bank in the amount of \$200,000 that will mature on January 31, 2025. The agency has maintained a line of credit for many years with West America Bank. The line of credit of \$200,000 will mature January 31, 2025. CAPMC established the line of credit for emergencies. There are no plans to utilize the line of credit. It will only be in place in the event of a cash flow shortage.

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Chairwomen Supervisor Leticia Gonzalez

Vote: Carried Unanimously

Chairwomen Supervisor Leticia Gonzalez left the meeting.

**E. FINANCIAL REPORTS**

Financial Statement Summary

**F. FUTURE MEETINGS**

To be determined.

**ADJOURN**

The Finance Committee Meeting was adjourned by Mattie Mendez, Executive Director, at 1:04 p.m.



# Report to the Finance Committee

Agenda Item Number: D-1

Finance Committee Meeting for: January 5, 2026

Author: Donna Tooley

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DATE: December 22, 2025

TO: Finance Committee

FROM: Donna Tooley, Chief Financial Officer

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)**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Independent Auditors’ Report</b> .....	1
 <b>Financial Statements</b>	
Statement of Financial Position.....	4
Statement of Activities .....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows.....	8
Notes to Financial Statements .....	9
 <b>Supplementary Information</b>	
Schedule of Expenditures of Federal and State Awards .....	18
Notes to the Schedule of Expenditures of Federal and State Awards.....	23
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 <i>Government Auditing Standards</i> .....	24
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	26
Financial Statements by Operating Programs:	
Combining Statement of Financial Position .....	28
Combining Statement of Activities .....	29
Statements of Revenue and Expenses:	
Community Services Block Grant Programs.....	30
Head Start Programs.....	31
Migrant Programs .....	32
Child Care Programs.....	34
Emergency Food and Shelter Programs.....	37
Energy Programs .....	40
Other Programs.....	41
Supplemental Reporting Requirements of the California Department of Community Services Development Energy Programs-	
Supplemental Statements of Revenue and Expense.....	44
Community Services Block Grant (CSBG) –	
Supplemental Statements of Revenue and Expense.....	51
Supplemental Reporting Requirements of the California Office of Emergency Services Supplemental Statements of Revenue and Expense .....	55
Child Development Programs	
General Information .....	67
Schedule of Expenditures by State Categories .....	68
Schedule of Claimed Equipment Expenditures.....	69
Schedule of Claimed Expenditures for Renovations and Repairs .....	70
Schedule of Claimed Administrative Costs .....	71
Schedule of Claimed Start-Up Expenses .....	72
Notes to the Child Care and Development Program Supplemental Information .....	73
Audited Attendance and Fiscal Reports/Audited Fiscal Reports .....	74
Audited Reserve Account Cash Activity Reports.....	95
 <b>Findings and Questioned Costs</b>	
Schedule of Findings and Questioned Costs .....	97
Summary Schedule of Prior Audit Findings .....	99



## 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." 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**

**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>\$ 10,433,868</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:

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

**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>			<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>			<b>-</b>	<b>244,931</b>	<b>244,931</b>	<b>-</b>	<b>244,931</b>	<b>244,931</b>
<b>COMMUNITY ECONOMIC RESILIENCE FUND</b>								
<u>Passed through United Way Fresno &amp; Madera Counties</u>								
Community Economic Resilience Fund		MOU	-	40,000	40,000	-	7,931	7,931
<b>TOTAL COMMUNITY ECONOMIC RESILIENCE FUND</b>			<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>7,931</b>	<b>7,931</b>
<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.

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



**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>	5,194	-	-	-	736	(2,137)	-	56,010	-	59,803	108,369
<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	-	-	-	-
	5,644,623	1,944,591	177,345	7,766,559
<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	-	-	-	-
	5,644,623	1,944,591	177,345	7,766,559
<b>CHANGE IN NET ASSETS</b>	\$ -	\$ -	\$ -	\$ -

**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 04440-CACFP	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><u>REVENUE</u></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><u>EXPENDITURES</u></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>	<b>295,476</b>	<b>125,781</b>	<b>421,257</b>		<b>421,257</b>
<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>	<b>98,294</b>	<b>88,318</b>	<b>186,612</b>	<b>186,612</b>	<b>186,612</b>
<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>	<b>176,925</b>	<b>32,828</b>	<b>209,753</b>	<b>209,753</b>	<b>234,645</b>
<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>	<b>20,257</b>	<b>4,635</b>	<b>24,892</b>	<b>24,892</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 295,476</b>	<b>\$ 125,781</b>	<b>\$ 421,257</b>	<b>\$ 421,257</b>	<b>\$ 421,257</b>

**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>	<b>-</b>	<b>7,187</b>	<b>7,187</b>		<b>7,187</b>
<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>	<b>-</b>	<b>3,916</b>	<b>3,916</b>	<b>3,916</b>	<b>3,916</b>
<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>	<b>-</b>	<b>3,271</b>	<b>3,271</b>	<b>3,271</b>	<b>3,271</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)	-	-	-	-	-
<b>Total Program Services Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 7,187</b>	<b>\$ 7,187</b>	<b>\$ 7,187</b>	<b>\$ 7,187</b>

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

**FOR THE PERIOD JANUARY 1, 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.  
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES  
FOR THE YEAR ENDED JUNE 30, 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: 9.1%

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 Finance Committee

Agenda Item Number: D-2

Finance Committee Meeting for: January 5, 2026

Author: Donna Tooley

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DATE: December 22, 2025

TO: Finance Committee

FROM: Donna Tooley, Chief Financial Officer

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.

**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
	<u>2,990,824</u>	<u>342,300</u>	<u>6,825,609</u>	<u>15,678,847</u>	<u>12,721,701</u>	<u>1,777,916</u>	<u>1,056,033</u>	<u>1,844,912</u>	<u>313,726</u>	<u>(2,961,572)</u>	<u>40,590,296</u>
<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
	<u>2,985,630</u>	<u>342,300</u>	<u>6,825,609</u>	<u>15,678,847</u>	<u>12,720,965</u>	<u>1,780,053</u>	<u>1,056,033</u>	<u>1,794,308</u>	<u>308,322</u>	<u>(2,961,572)</u>	<u>40,530,495</u>
<b>CHANGE IN NET ASSETS</b>	5,194	0	-	0	736	(2,137)	-	50,604	5,404	-	59,801



# Report to the Finance Committee

Agenda Item Number: D-3

Finance Committee Meeting for: January 5, 2026

Author: Donna Tooley

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DATE: December 22, 2025

TO: Finance Committee

FROM: Donna Tooley, Chief Financial Officer

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

**I. RECOMMENDATION:**

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