



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

Agenda

Thursday, February 12, 2026
CAPMC Conference Room 1/1A
1225 Gill Avenue,
Madera, CA 93637
5:30 pm

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

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

Please visit www.maderacap.org for updates.

CALL TO ORDER BOARD OF DIRECTORS

ROLL CALL – Mattie Mendez

PLEDGE OF ALLEGIANCE – Judge Eric LiCalsi, *Chairperson*

A. PUBLIC COMMENT

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

B. ADOPTION OF THE AGENDA

B-1 ADDITIONS TO THE AGENDA: Items identified after posting the agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-third vote, or unanimous vote if quorum is less than full board, required for consideration. (Government code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

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

C. TRAINING/ADVOCACY ISSUES

None

D. CONSENT ITEMS

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

- D-1 Review and consider approving the Minutes of the Board of the Regular Board of Directors Meeting – January 8, 2025.
- D-2 Review and consider approving the Minutes of the **Madera Migrant and Seasonal Head Start** Policy Council Committee Meeting – December 10, 2025.
- D-3 Review and consider approving the Minutes of the **Madera Regional and Early Head Start** Policy Council Committee Meeting – December 4, 2025.
- D-4 Review and consider accepting the Bank of America & Community West Bank Credit Card Statements:
- **January 2026**
- D-5 Review and consider accepting the American Express and All Other Credit Card Statements:
- **November, December 2025**
- D-6 Review and consider approving the following **Madera Migrant and Seasonal Head Start** Reports:
- In-Kind Report – December 2025
 - CACFP Program Report – November 2025 and December 2025
 - Program Information Report (PIR) – November 2025 and December 2025
- D-7 Review and consider approving the following **Madera Regional Head Start** Reports:
- In-Kind Report – December 2025
 - CACFP Program Report – November 2025 and December 2025
 - Program Information Report (PIR) – November 2025 and December 2025
- D-8 Review and consider approving the following **Madera Regional Early Head Start** Report:
- In-Kind Report – December 2025
 - Program Information Report (PIR) – November 2025 and December 2025
- D-9 Review and consider approving the following Fresno Migrant and Seasonal Head Start Reports:
- **Program Closed**

- D-10 Review and consider approving the 2025-2026 Bylaws for the Madera Regional and Early Head Start Policy Council.
- D-11 Review and complete the Annual Conflict of Interest Certification Form and Form 700 Statement of Economic Interest.
- D-12 Review the 2024-2025 CAPMC Madera Head Start Annual Report. (Informational Only).
- D-13 Review the Child Care Alternative Payment Program and Resource & Referral Program Report for February 2026 (Informational Only).
- D-14 Victim Services Report (Informational Only).

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

- E-1 Review and Approve the submission of the Community Action Partnership of Madera County's 2026-2027 (June 1, 2026 – May 31, 2027) Madera Head Start & Early Head Start Refunding Application to the Department of Health and Human Services, Administration for Children and Families, Region IX Head Start Program.
- E-2 Review and consider staff's request for the slot reduction and conversion of Head Start slots to Early Head Start slots effective program year 2026-2027.
- E-3 Review and approve Community Action Partnership of Madera County 2025-2026 Non Federal Share Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included. A physical document will be submitted to Administration.
- E-4 Review and approve Community Action Partnership of Madera County 2025-2026 MHS Blended Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included.
- E-5 Review and ratify Community Action Partnership of Madera County 2025-2026 Amendment #1 awarding additional ongoing CMIG-PY CDEs and respective basic funding, decreasing ongoing CMSS and increasing Start-up/Closedown.
- E-6 Review and consider accepting the proposed procurement and purchasing revisions to CAPMC's Accounting & Financial Policies and Procedures.
- E-7 Review and consider approving the updated agency Bylaws.

F. ADMINISTRATIVE/COMMITTEE REPORTS TO THE BOARD OF DIRECTORS

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

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 CSD Audit Transmittal Report (TR) 25-006 (FYE 6/30/2025)
- H-2 Teen Dating Violence Awareness Day Flyer

I. ADJOURN

I, Mattie Mendez, Executive Director, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for February 12, 2026, in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on February 6, 2026.

Mattie Mendez

Executive Director

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
Regular Board of Directors Meeting
January 8, 2026
1225 Gill Ave, Madera, CA 93637

ACTION SUMMARY MINUTES

The Board of Directors Meeting was called to order at 5:30 P.M. by Judge Eric LiCalsi.

Members Present

Vice-Chairperson David Hernandez
Deborah Martinez
Chairwoman Supervisor Leticia
Gonzalez
Councilmember Steve Montes
Councilmember Jeff Troost
Sheriff Tyson Pogue
Donald Holley
Martha Garcia
Richard Gutierrez
Diana Palmer
Molly Hernandez
Judge Eric LiCalsi

Members Absent

Kathrine Creek
Debi Bray
Diana Palmer
Aurora Flores

Personnel Present

Mattie Mendez
Donna Tooley
Ana Gudino
Xai Vang
Jose Morales

Public – Others Present

Kip Hudson, Hudson & Company, Inc. CPAs

A. PUBLIC COMMENT

Board Member Donald Holley shared information on an upcoming event to honor Martin Luther King Jr., On Sunday, January 18th, 2026, at MLK Middle School at 2:30 PM.

B. ADOPTION OF THE AGENDA

B-1 ADDITIONS TO THE AGENDA: Items identified after posting the agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-third vote, or unanimous vote if quorum is less than full board, required for consideration. (Government code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action items (Section E).

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

Motion: APPROVED AS PRESENTED

Moved by David Hernandez, Seconded by Steve Montes

Vote: Unanimous Approval

C. TRAINING/ADVOCACY ISSUES

None.

D. Consent Items

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

- D-1** Review and consider approving the Minutes of the Board of the Regular Board of Directors Meeting- December 11, 2025.
- D-2** Review and consider accepting the Bank of America & Community West Bank Credit Card statements:
- December 2025
- D-3** Review and consider accepting the American Express and All other Credit Card Statements:
- None
- D-4** Ratify the submission of the application requesting continued funding from the California Department of Social Services- Child Care and Development Division (CCDD) for Fiscal Year 2026-27.
- D-5** Ratify the Executive Director to sign and submit the City of Madera Community Development Block Grant (CSBG) Housing Stabilization Program 2026-2027 application. Will be distributed at meeting.
- D-6** Review and consider ratifying the submission of the City of Madera Community Development Block Grant (CSBG) for the Fresno Madera Continuum of Care (FMCoC) Membership Application for 2026-2027. Will be distributed at meeting.
- D-7** Victim Services Monthly Report- December 2025
- D-8** Review the Child Care Alternative Payment Program and Resource and Referral Program Report for January 2026 (Informational Only).
- D-9** Child Advocacy Center Monthly Report- December 2025 (Informational Only).

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Chairwomen Supervisor
Leticia Gonzalez

Vote: Carried Unanimously

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

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

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Steve Montes

Vote: Approved Unanimously

Martha Garcia Arrived at 5:37 P.M.

- E-2** Review and approve the agency-wide budget required by the CSBG Organizational Standards Adopted by the State of California Community Services Division.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Martha Garcia

Vote: Approved Unanimously

- E-3** Review and Authorize renewal of the line of credit with West America Bank in the amount of \$200,000 that will mature on January 31, 2026.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Deborah Martinez

Vote: Approved Unanimously

F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS

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

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 Human Trafficking Awareness Day Flyer

I. ADJOURN

David Hernandez and Donald Holley adjourned the Board of Directors Meeting at 5:51

P.M.

Motion: APPROVE AS PRESENTED

Moved by David Hernandez, seconded by Donald Holley

Vote: Carried Unanimously

Community Action Partnership of Madera County
Madera Migrant/Seasonal Head Start Policy Council Meeting
Wednesday, December 10, 2025

Minutes

The Madera Migrant/Seasonal Policy Committee called to order at 5:36 p.m. by Yadira Alvarado.

Committee Members Present

Yuritsi Ortiz
Carlos Figueroa
Gloria Zurita
Yadira Alvarado
Juana Perez Lopez

Committee Members Absent

Bernarda Rodriguez
Erica Coreas
Juana Zarate
Crecencia Vazquez

Personnel Present

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

Others

None

A. Public Comment

Ms. Morfin mentioned updated in-kind and CACFP documents were left in front of each parent. There was a correction on the agenda regarding the day the meeting is being held.

B. Training –

None.

C. Adoption of the Agenda

C-2 Yadira Alvarado asked for a motion to approve the agenda as presented. Motion made by Yuritsi Ortiz, seconded motion by Gloria Zurita to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Yadira Alvarado requested a motion to approve the minutes of the meeting on October 7, 2025. Motion made by Gloria Zurita, seconded motion by Carlos Figueroa to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review and consider approving the Community Action Partnership of Madera County 2025-2026 Basic, Blended and Training & Technical Assistance (T&TA) Comparison Budget Revision to Stanislaus County Office of Education – Ms.

Gomez-Zaragoza started off with reviewing the blended budget. On the blended budget, there were savings. Funds were allocated to the basic budget to cover areas that were over spent. The budget for T&TA funds were allocated to have a training for teaching staff. The agency received additional funds which increases the funds and will increase the overall in-kind. No questions asked.
Motion made by Yuritsi Ortiz and seconded by Gloria Zurita.

F-2 Review and consider approving the 2025-2026 Madera Migrant/Seasonal Head Start – Ms. Gomez-Zaragoza mentioned we are in the 3 year of the cycle. All goals were established by SCOE. She went over the goals and the objectives.
Motion made by Juana Perez Lopez and seconded by Carlos Figueroa.

F-3 Review the Madera Migrant/Seasonal Head Start Information Report for 2024-2025 – Ms. Gomez-Zaragoza mentioned the report is submitted to the office of Head Start which shows that the program is completing its obligations.

F-4 Review the 2024-2025 CAPMC Madera Migrant/Seasonal Annual Report – Ms. Gomez-Zaragoza went over the annual report that shows information for all Head Start programs.

G. Administrative Reports

G-1 Staff Changes (September-November 2025) – Ms. Aguirre went over the staffing changes for the month.

G-2 Bank of America Credit Card Account Statement – Agency and other credit cards: (September & October 2025) – Ms. Aguirre reviewed the charges for the month. There were no questions about the charges.

G-3 Budget Report (October 2025) – Ms. Aguirre reviewed the budget. No questions asked.

G-4 In-kind Report (October 2025) – Ms. Aguirre reviewed the In-kind percentage.

G-5 CACFP Monthly Report (October 2025) – Ms. Aguirre went over the CACFP report.

G-6 PIR Program Information Monthly Report (October 2025) – Ms. Aguirre went over the report.

H. Policy Committee Members Reports

H-1 Center Reports – None.

H-2 Board of Directors Report – The meeting will be held tomorrow. All items discussed today will be presented at the next meeting.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez mentioned this area is regarding the safety of the children. Remind parents to close gates and ensure the latch is put on. If there are safety concerns, it should be brought up by the center director.

I. Correspondence

None.

J. Future Agenda Items

J-1 2026-2027 Criteria for defining Enrollment, Recruitment, Selection, Eligibility and Attendance (ERSEA)

J-2 Budget Revision (*if any*)

J-3 Training: Child Outcomes 2024-2025

K. Adjournment

Yadira Alvarado requested a motion to adjourn the session. Motion made by to Juana Perez Lopez adjourns the meeting at 6:27 p.m., in the afternoon, seconded by Yuritsi Ortiz. Motion approved unanimously.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
Madera Regional & Early Head Start Policy Council Meeting
Thursday, December 4th, 2025
MINUTES

The Madera Regional & Early Head Start Policy Council meeting was called to order by Katherine Creek at 5:37 p.m.

Committee Members Present

Katherine Creek
Martha Garcia
Luz Martinez
Kimberly Thomas
Amanda Walter
Ana Rodriguez
Irene Gomez
Liliana Serna
Guadalupe Flores
Aimee Quirino

Committee Members Absent

Alexandra Parkhill

Personnel Present

Maritza Gomez-Zaragoza, Program Director
Jennifer Casillas, Program Technician
Maribel Aguirre, Parent and Governance Specialist
Christina Rodriguez, Early HS Facilitator
Angela Martinez- Area Manager

ROLL CALL - Maribel Aguirre

A. PUBLIC COMMENT - None

B. TRAINING – Child Outcomes 2024-2025

Ms. Martinez goes over the DRDP; this is a report that is done on each child. It goes over the progress of the children, it covers math, science, physical Development, social emotional health, etc. This is to make sure we have the tools provided to help children in all aspects and improve the dynamic in the classrooms. The parents ask how often the DRDP is updated; Ms. Martinez mentions they are currently working on a new updated version that will be implemented next year. No further questions.

C. ADOPTION OF THE AGENDA

C-1 No addition to the agenda.

C-2 The first motion was made by Luz Martinez, seconded by Martha Garcia. Motion carried unanimously.

D. ADJOURN TO CLOSED SESSION – None.

E. APPROVAL OF MINUTES

E-1 Minutes Madera Regular Regional and Early Head Start Policy Council Meeting – November 6th, 2025. Motion made by Amanda Walter, seconded by Irene Gomez. Motion carried unanimously.

F. DISCUSSION / ACTION ITEMS

F-1 Madera Regional Head Start and Early Head Start Program Information Report for 2024-2025. Ms. Gomez-Zaragoza goes over the PIR for the year. This is to ensure all the children are health-insured and if they do not have insurance, we make sure to provide resources. This is collected to ensure that our program continues to run.

F-2 Review and consider approving the Madera Regional and Early Head Start No Fee Policy per Head Start Performance Standards.

Ms. Gomez-Zaragoza mentions that this policy is in place to ensure we are not charging families for the services we provide. Motion made by Ana Rodriguez, seconded by Amanda Walter. Motion carried unanimously.

G. ADMINISTRATIVE REPORTS

G-1 Staffing Changes (September & October 2025) - Ms.. Aguirre goes over the staffing changes for the centers. No further questions.

G-2 Bank of America Business Card Monthly Credit Card Statement (October 2025). Ms. Aguirre goes over the statements. No questions

G-3 Budget Reports (October 2025)- Ms. Aguirre goes over the budget report. No further questions.

G-4 In-Kind Report (October 2025)- Ms. Aguirre goes over the In-Kind report. No questions. Multiple parents are encouraging one another to turn in their calendars.

G-5 Program Enrollment & Attendance Report- None

G-6 CACFP Monthly Report (October 2025)- Ms. Aguirre goes over the CACFP monthly report. No further questions.

H. POLICY COMMITTEE MEMBER REPORTS

H-1 Center Report- None

H-2 Board of Directors Report- Ms. Martha encourages the parents to keep being involved in every aspect of the child's life, as it will help them throughout their lives.

H-3 Active Supervision- Ms. Gomez- Zaragoza goes on to mention if the parents notice anything that needs to be brought to the attention of the site supervisor and or the Policy Council meeting to please ensure to say something, and to make sure the gates are maintained latched.

I. CORRESPONDENCE- None

J. FUTURE AGENDA ITEMS

J-1 2025-2026 Community Assessment Update- No longer needed.

J-2 2025-2026 Goals & Objectives Update

J-3 Approve 2026-2027 Application & Budget for Madera Regional & Early

J-4 Self-Assessment Results and corrective Plan of Action

J-5 Training- CLASS

K. ADJOURNMENT

Katherine Creek asked for a motion to adjourn the meeting at 6:46p.m. Motion made by Martha Garcia, seconded by Irene Gomez.

Community West Bank
 Credit Card Charges
January / enero 2026 Statement
Maritza Gomez / Regional Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
12/20/2025	27997	American Red Cross	First aid guides returned	-\$90.72	311.0-6130-3.1-000-00	Yes
12/19/2025	NA	Zoom.com	Video Conferencing system	\$8.49	311.0-6130-3.1-000-00 50%(\$8.49)	Yes
01/03/2026	NA	Venngage.com	Monthly subscription for flyer software	\$8.81	311.0-6130-3.1-000-00 31% (\$7.59) 312.0-6130-3.1-000-00 5% (\$1.22)	No
01/05/2026	NA	Office Depot.com	Office supplies	\$21.03	311.0-6110-3.1-000-00 (\$18.11) 312.0-6110-3.1-000-00 (\$2.92)	Yes
01/05/2026	NA	Teachstone	CLASS recertification	\$150.00	310.0-6742-3.2-000-00	Yes
01/06/2026	NA	Office Depot.com	Office supplies	\$9.35	311.0-6110-3.1-000-00 (\$8.05) 312.0-6110-3.1-000-00 (\$1.30)	Yes
01/09/2026	NA	Office Depot.com	Office supplies	\$29.98	311.0-6110-3.1-000-00 (\$25.82) 312.0-6110-3.1-000-00 (\$4.16)	Yes
TOTAL				\$136.94		

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

 Maritza Gomez, Head Start Director

 Date

Community West Bank
 Credit Card Charges
January / enero 2026 Statement
Maritza Gomez / Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
12/20/2025	27997	American Red Cross	First aid guides returned	-\$83.10	321.0-6130-3.2-000-00	Yes
12/19/2025	NA	Zoom.com	Video Conferencing system	\$8.50	321.0-6130-3.2-000-00 50%	Yes
12/23/2025	28220	Walmart.com	Diapers for Seirra Vista	\$79.54	321.0-6132-3.2-054-00	Yes
01/03/2026	NA	Venngage.com	Monthly subscription for flyer software	\$8.10	321.0-6130-3.2-000-00 33%	No
01/05/2026	NA	Office Depot.com	Office supplies	\$30.09	321.0-6110-3.2-000-00	Yes
01/06/2026	NA	Office Depot.com	Office supplies	\$8.57	321.0-6110-3.2-000-00	Yes
01/06/2026	NA	Office Depot.com	Office supplies	\$19.99	321.0-6110-3.2-000-00	Yes
01/09/2026	NA	Office Depot.com	Office supplies	\$27.49	321.0-6110-3.2-000-00	Yes
TOTAL				\$99.18		

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

 Maritza Gomez, Head Start Director

 Date

**Community West Bank Business Card
Credit Card Charges**

January 2026 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/11/2025	Biometrics4all Inc.	No	Livescan relay fee	2.75 2.75	311.0-6852-3.1-000-00 508.0-6852-5.0-000-00	Yes
TOTAL:				5.50		

I certify that the items and charges above are true and correct, and that the charges inquired have been for business purposes only. Available receipts are attached to this report and submitted to the Fiscal Department.

**Community West Bank Business Card
Credit Card Charges**

January 15, 2026, Statement 1

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/15/2025	The Madera Mail Drop	No	Notary Fee	\$15.00	200.0-6850-.2.0-000-90	Yes
12/16/25	LONIX MOME.	No	Extra hour of photo booth for Agency Conference	\$125.00	200.0-6712-2.0-000-90	Yes
01/6/2026	Panera Bread	No	Finance Committee Meeting	\$158.41	200.0-6121-2.0-000-00	Yes
01/06/26	Gateway Travel	No	Service fee for airline ticket to Orlando Florida	\$25.00	200.00-6714-2.0-000-00	Yes
01/06/26	United Airlines	No	Flight to Orlando FL to attend NCAP Board Meeting and MLTC	\$483.60	200.00-6714-2.0-000.00	Yes
01/08/2026	CDK Oishi Express	No		Board Dinner 01/08/2026	\$319.68	200.0-6121-2.0-000-00
01/09/26	Mailchimp	No	Access to App	\$60.00	200.0-6130-2.0-000-00	Yes
01/09/2026	National Migrant Seasonal HS Conference Registration	No	Registration fee Costa Mesa March 2026	699.00	200.0-6742-2.0-000-00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individuals surveyed	620.00	218.0-7230-2.1-000.00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individuals surveyed	\$620.00	218.0-7230-2.1-000.00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individual surveyed	\$620.00	218.0-7230-.2.1-000.00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individual surveyed	\$100.00	218.0-7230-.2.1-000.00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individual surveyed	\$520.00	218.0-7230-.2.1-000.00	Yes
01/14/2026	McDonalds	No	\$10.00 gift cards for Point in Time Count Homeless individual surveyed	\$620.00	218.0-7230-.2.1-000.00	Yes
			Total	\$4985.69		

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

Mattie Mendez, Executive Director

Date: December 16, 2025

**Community West Bank Business Card
Credit Card Charges**

January 2026 Statement

Xai Vang / Information Technology

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/16/2025	Amazon	N/A	Network connector jacks & apple airpods	\$ 228.40	200.0-6112-2.0-000-90	Yes
12/30/2026	Elementor	N/A	Agency website builder plugins	\$ 79.00	200.0-6112-2.0-000-90	Yes
1/2/2026	Amazon	N/A	Power adapter & Network patch cables	\$ 10.81 \$ 64.72	200.0-6112-2.0-000-90 311.0-6112-3.2-001-00	Yes
1/2/2026	Amazon	N/A	Network cables	\$ 23.60	321.0-6112-3.2-054-00	Yes
1/2/2026	Amazon	N/A	Network patch cables	\$41.12	331.0-6112-3.3-030-00	Yes
1/2/2026	Amazon	N/A	Storage bins & step ladder	\$ 174.46	200.0-6310-2.0-000-90	Yes
1/6/2026	Amazon	N/A	Batteries & HP printer duplex assembly	\$ 52.54 \$ 96.33	200.0-6112-2.0-000-90 501.0-6112-5.0-000-00	Yes
1/7/2026	Amazon	N/A	Network camera conduit box	\$ 107.17	224.0-6112-2.0-000-60	Yes
1/7/2026	Amazon	N/A	Drill bits for camera installation	\$ 35.70	224.0-6130-2.0-000-60	Yes
1/7/2026	Amazon	N/A	Drill bits for camera installation	\$ 87.48	224.0-6130-2.0-000-60	Yes
1/9/2026	WonderIdea Technology	N/A	Digital book for Agency PPP	\$ 35.00	200.0-6112-2.0-000-90	Yes
1/9/2026	Rack Solutions	N/A	Network rail kits for firewall	\$ 129.89	200.0-6112-2.0-000-90	Yes
1/9/2026	Amazon	N/A	Drill bit	\$ 21.62	200.0-6130-2.0-000-90	Yes
1/12/2026	Amazon	N/A	Prime membership	\$ 16.23	200.0-6112-2.0-000-90	Yes
1/12/2026	Amazon	N/A	Fiberglass fish tape tool	\$ 162.36	200.0-6130-2.0-000-90	Yes
1/12/2026	Amazon	N/A	Fish tape repair kit	\$ 26.69	200.0-6130-2.0-000-90	Yes
1/13/2026	Amazon	N/A	Server Network card	\$ 140.71	200.0-6112-2.0-000-90	Yes
1/13/2026	Amazon	N/A	Dual port network interface card	\$ 28.13	200.0-6112-2.0-000-90	Yes
				\$ 1,561.96		

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

Xai Vang, Information Technology Program Manager

Date

**Community Bank Business Card ending 3063
Credit Card Charges**

January 2026 Statement
Ana Gudino / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
12/19/2025	RG Tech Pest Control		Pest Control for Shunammite Place	\$150.00	224.0-6432-2.0-000-60	Yes
			Total	\$150.00		

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



January 16, 2026

Ana Gudino, Program Manager
Community Services

American Express
Credit Card Charges
NOVEMBER 2025 Statement
 Fiscal

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	22690.99	Yes
Comcast	Net service	1353.44	Yes
Community Playthings	Supplies for centers	9853.36	Yes
Discount School Supply	Supplies for centers	3168.21	Yes
Fedex	Postage	85.42	Yes
Lakeshore	Supplies for centers	18095.83	Yes
PB Alarm/Matson Alarm	Alarm service	766.77	Yes
Verizon	Wireless devices	10336.24	Yes
Office Depot	Supplies for office/centers	7998.42	Yes
	TOTAL	74348.68	11/28/25
			LA

COSTCO Credit Card Charges

NOV 2025 Statement

Card Holder	Description	Card Amount
Maritza Gomez-Zaragoza	ITEMS FOR PROGRAM	590.22
Jennifer Coronado	ITEMS FOR PROGRAM	279.17
		869.39

J

U/CARD MEMBER BOD

COSTCO Credit Card Charges

DEC 2025 Statement

Card Holder	Description	Card Amount
NO ACTIVITY		

J

U/CARD MEMBER BOD

Credit Card Charges

DECEMBER 2025

Fiscal

Name of Vendor	Description	Amount
Capital One/Walmart	Supplies for centers	0.00
Home Depot	Supplies for centers	2884.20
Wex Bank (Chevron)	Fuel	0.00
Wex Bank (Valero)	Fuel	3938.85
DEC STMT DATES		
LA		

02/26
J

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

IN-KIND MONTHLY SUMMARY REPORT 2025-2026 / REPORTE SUMARIO MENSUAL DE IN KIND 2025-2026

MIGRANT AND SEASONAL HEAD START 2025-2026 MIGRANTE/TEMPORAL HEAD START 2025-2026
Month-Year DECEMBER 2025/ Mes-Año DICIEMBRE 2025

CATEGORY	BUDGET Presupuesto	PREVIOUS/Previo TOTAL	CURRENT/Corriente TOTAL	Y-T-D/Asta ahora TOTAL	REMAINING IN-KIND NEEDED Resto de In Kind para recaudar
NON-FEDERAL CASH/EFFECTIVO NO FEDERAL					
Volunteer Services/Servicios Voluntarios	527,771.00	527,049.96	37,985.04	565,035.00	(37,264.00)
A. Professional Services/Servicios Profesionales	2,000.00	4,737.00	0.00	4,737.00	(2,737.00)
B. Center Volunteers/Voluntarios en el Centro	525,771.00	522,312.96	37,985.04	560,298.00	(34,527.00)
Other/Policy Council/Otro/Comité de Póliza	0.00	0.00	0.00	0.00	0.00
State Collaboration/Colaboracion de Estado	1,015,474.00	682,350.54	142,255.39	824,605.93	190,868.07
Donated Supplies/Materiales Donanos	1,000.00	500.00	0.00	500.00	500.00
Donated Food/Comida Donada	0.00	0.00	0.00	0.00	0.00
Donated Space/Sitio Donado	111,010.00	83,259.00	9,251.00	92,510.00	18,500.00
Transportation/Transportacion	0.00	0.00	0.00	0.00	0.00
TOTAL IN-KIND/TOTAL DE IN KIND	1,655,255.00	1,293,159.50	189,491.43	1,482,650.93	172,604.07

A. Y-T-D In-Kind / In-Kind asta ahora	1,482,650.93
B. Contracted In-Kind/ In-kind Contratado	1,655,255.00
C. Percent Y-T-D In-Kind/ Porcentaje de in-kind ásta ahora	
CONTRACT AMOUNT/CANTIDAD CONTRATADA	89.57%

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

FREE MEALS	136		54
REDUCED	0		0
BASE	0		0
TOTAL	136		54

PERCENTAGES:

FREE	100.0000%		100.0000%
REDUCED	0.0000%		0.0000%
BASE	0.0000%		0.0000%
TOTAL	100.0000%		100.0000%

MEAL	#		%		RATE		
BREAKFAST:	1,074	X	100.0000%	X	\$2.4600	=	\$2,642.04
LUNCH:	591	X	100.0000%	X	\$4.6000	=	\$2,718.60
	428	X	100.0000%	X	\$4.6000	=	\$1,968.80
SUPPLEMENTS:	591	X	100.0000%	X	\$1.2600	=	\$744.66
	383	X	100.0000%	X	\$1.2600	=	\$482.58

3,067
TOTAL FEDERAL REIMBURSEMENT \$8,556.68

CASH IN LIEU: LUNCHES X \$0.3050 \$310.80

TOTAL REIMBURSEMENT **\$8,867.48**

STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC		TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,074	X	\$0.2160	X	100%		\$231.98
TOTAL LUNCHES	1,019	X	\$0.2160	X	100%		\$220.10
TOTAL:							\$452.08

TOTAL OF FEDERAL & STATE REIMBURSEMENTS: **\$9,319.56**

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	428	383	811
MMHS-MADERA MIGRANT HEAD START	1,074	591	591	2,256
	1,074	1,019	974	3,067
	MMHS	CMIG	Total	
TOTAL FEDERAL REIMBURSEMENT:	\$6,105.30	\$2,451.38	\$8,556.68	
CASH IN LIEU:	\$180.26	\$130.54	\$310.80	
TOTAL STATE REIMBURSEMENTS:	\$359.64	\$92.45	\$452.09	
	\$6,645.20	\$2,674.37	\$9,319.57	

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

FREE MEALS	133		55
REDUCED	0		0
BASE	0		0
TOTAL	133		55

PERCENTAGES:

FREE	100.0000%		100.0000%
REDUCED	0.0000%		0.0000%
BASE	0.0000%		0.0000%
TOTAL	100.0000%		100.0000%

MEAL	#		%		RATE		
BREAKFAST:	1,509	X	100.0000%	X	\$2.4600	=	\$3,712.14
LUNCH:	863	X	100.0000%	X	\$4.6000	=	\$3,969.80
	596	X	100.0000%	X	\$4.6000	=	\$2,741.60
SUPPLEMENTS:	632	X	100.0000%	X	\$1.2600	=	\$796.32
	393	X	100.0000%	X	\$1.2600	=	\$495.18

	3,993			\$11,715.04
		TOTAL FEDERAL REIMBURSEMENT		
CASH IN LIEU:		LUNCHES X	\$0.3050	\$445.00
TOTAL REIMBURSEMENT				\$12,160.04

STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC		TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,509	X	\$0.2160	X	100%		\$325.94
TOTAL LUNCHES	1,459	X	\$0.2160	X	100%		\$315.14
TOTAL:							\$641.08

TOTAL OF FEDERAL & STATE REIMBURSEMENTS:

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	596	393	989
MMHS-MADERA MIGRANT HEAD START	1,509	863	632	3,004
	1,509	1,459	1,025	3,993
	1,509	1,459	1,025	3,993
	<u>MMHS</u>	<u>CMIG</u>	<u>Total</u>	
TOTAL FEDERAL REIMBURSEMENT:	\$8,478.26	\$3,236.78	\$11,715.04	
CASH IN LIEU:	\$263.22	\$181.78	\$445.00	
TOTAL STATE REIMBURSEMENTS:	\$512.35	\$128.74	\$641.09	
	\$9,253.83	\$3,547.30	\$12,801.13	

MONTHLY PROGRAM INFORMATION SUMMARY REPORT FOR POLICY COUNCIL & GOVERNING BODY

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

November 2025

398
cumulative children

306
cumulative families

41
teaching staff

PRIMARY TYPE OF ELIGIBILITY

(#)		(%)
8	Homeless Children	2%
1	Foster Children	0%
167	Receives Public Assistance	42%
136	Income Below Federal Poverty	34%
33	Income Above Federal Poverty	8%

CHILDREN WITH DISABILITIES

(#)		(%)
60	Disabilities (cumulative; minimum 10%)	15%

of children with a Disability Assessment PENDING: 0

DEVELOPMENTAL SCREENING OF NEW ENROLLEES

(#)		(%)
121	New Enrollees (cumulative)	30%
45	Received Screening <45 Days (Of new enrollees)	37%

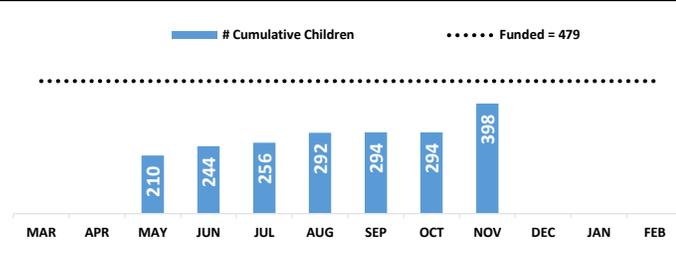
CHILDREN'S HEALTH

(#)		(%)
398	Has Health Insurance	100%
312	EPSDT Up-to-Date	78%
30	Chronic Health Condition	8%
30	Received Medical Treatment (Of children with diagnosed chronic health conditions)	100%
398	Immunizations Up-to-Date (Also includes those eligible for exemption & those with all immunizations possible at this time, but not for their age)	100%
398	Access to Dental Care	100%
327	Completed Dental Exam	82%
52	Received Dental Treatment (Of children who needed dental treatment other than)	71%
164	Healthy BMI (Children under 3 years are excluded)	73%

STAFF EDUCATION

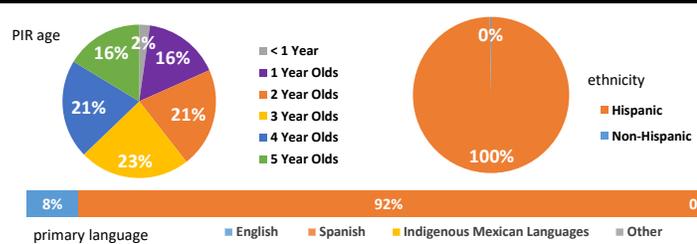
# Staff		% Meet Minimum Education Requirements
11	Preschool Teacher: BA+	55%
	Preschool Teacher: AA+	100%
<i>(AA degree is minimum education requirement for a Preschool Teacher. However, at least 50% should have a BA degree or above).</i>		
10	Preschool Assistant: CDA+	100%
20	Infant/Toddler Teacher: CDA+	100%
<i>(Includes those who are currently enrolled in a CDA/equivalent program or)</i>		
All staff should meet minimum education requirements for their position.		

CUMULATIVE ENROLLMENT OF CHILDREN

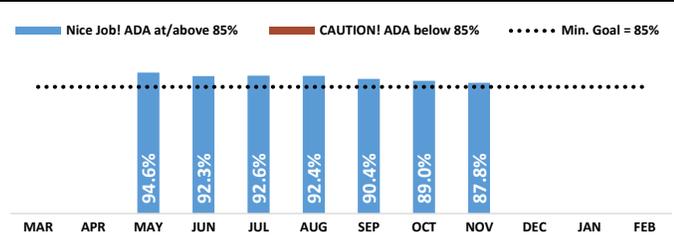


of children on WAITING LIST as of the last day of the report month: 21

DEMOGRAPHICS OF ENROLLED CHILDREN

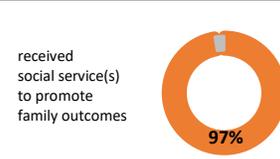
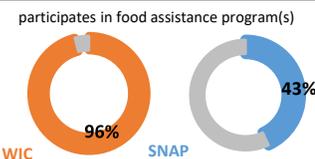
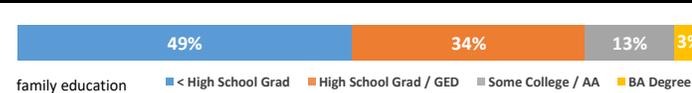


AVERAGE DAILY ATTENDANCE (ADA)



% of children who were CHRONICALLY ABSENT (missed over 10% of class days): 38%

FAMILY INFORMATION



symbol key:

★ = Nice job!

Meets or exceeds Head Start regulations or expectations

⚠ = Caution!

Results lower than expected

✖ = Take Action!

Does not meet Head Start regulations

Sources: (1) Program Information Report, (2) COPA #201 (Attendance), (3) COPA #241S (Chronic Absence), (4) COPA #411 (Suspected Disabilities), (5) COPA #800N (for children, filtered by Currently Eligible)
All data is cumulative as of report month, unless otherwise indicated.

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

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

noviembre 2025

398
Niños Acumulados

306
Familias Acumuladas

41
Maestras

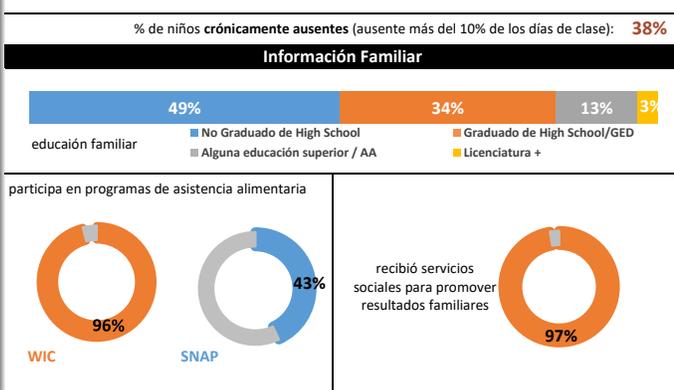
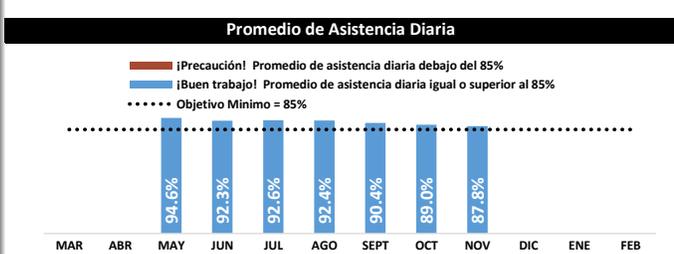
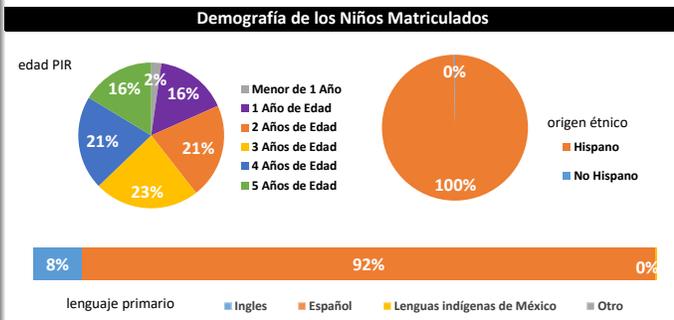
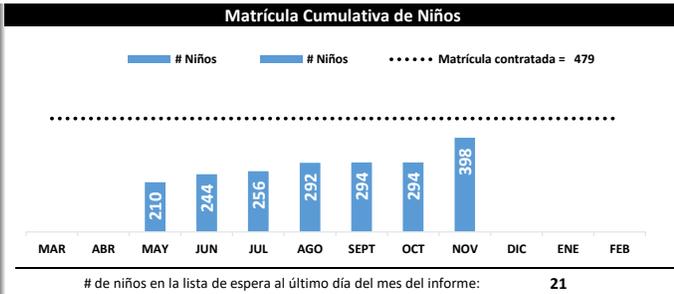
Tipo de Elegibilidad	
(#)	(%)
8	Niños Sin Hogar 2%
1	Niños en Adopción Temporal 0%
167	Recibe Asistencia Pública 42%
136	Ingresos por Debajo del Nivel de Pobreza Federal 34%
33	Ingresos por Encima del Nivel de Pobreza Federal 8%

Niños con Discapacidades	
(#)	(%)
60	Discapacidades (acumulados; mínimo 10%) 15%
# de niños con una evaluación de discapacidad pendiente: 0	

Evaluación del Desarrollo para los Nuevos Niños(as) Inscritos	
(#)	(%)
121	Nuevos Niños(as) Inscritos (acumulados) 30%
45	Recibieron Evaluación <45 días de los Nuevos Niños(as) Inscritos 37%

Salud de los Niños	
(#)	(%)
398	Tiene Seguro Médico 100%
312	al Día Con el Cuidado de Salud Preventivo 78%
30	Condición de Salud Crónica 8%
30	Recibieron Tratamiento Médico 100%
<i>de niños con enfermedades crónicas diagnosticadas</i>	
398	al Día con las Vacunas 100%
<i>También incluye a aquellos elegibles para la exención y aquellos con todas las vacunas posibles en este momento, pero no para su edad</i>	
398	Acceso a Servicios Dentales 100%
327	Completaron Exámenes Dentales Profesional 82%
52	Recibieron Tratamiento Dental 71%
<i>(de niños en edad preescolar que necesitaban tratamiento dental distinto al cuidado preventivo)</i>	
164	BMI Saludable 73%
<i>(los niños menores de 3 años están excluidos)</i>	

Educación del Personal	
# Personal	% llenan los requisitos mínimo de educación
11	Maestras de la Clase Preescolar: BA+ 55%
	Maestras de la Clase Preescolar: AA+ 100%
<i>(Un título AA es el requisito mínimo de educación para los maestros de preescolar, pero al menos el 50% debe tener una licenciatura.)</i>	
10	Asistentes de Maestra de la Clase Preescolar: CDA+ 100%
20	Maestras de la Clase de Infantes / Niños Pequeños: CDA+ 100%
<i>(Incluyen a aquellos que están actualmente inscritos en un programa CDA / equivalente o superior. CDA=Asociado/Diplomado en Desarrollo Infantil) (CDA, sigla en ingles)</i>	
<i>(Todo el personal debe cumplir con los requisitos mínimos de educación para su puesto).</i>	



símbolo clave:

★ = ¡Buen trabajo!

Cumple o excede las regulaciones o expectativas de Head Start

⚠ = ¡Precaución!

Resultados más bajos de lo esperado

✖ = ¡Tomar acción!

No cumple con las regulaciones de Head Start

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

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

MONTHLY PROGRAM INFORMATION SUMMARY REPORT FOR POLICY COUNCIL & GOVERNING BODY

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

December 2025

411
cumulative children

317
cumulative families

41
teaching staff

PRIMARY TYPE OF ELIGIBILITY

(#)		(%)
8	Homeless Children	2%
1	Foster Children	0%
172	Receives Public Assistance	42%
137	Income Below Federal Poverty	33%
37	Income Above Federal Poverty	9%

CHILDREN WITH DISABILITIES

(#)		(%)
61	Disabilities (cumulative; minimum 10%)	15%

of children with a Disability Assessment PENDING: 0

DEVELOPMENTAL SCREENING OF NEW ENROLLEES

(#)		(%)
132	New Enrollees (cumulative)	32%
112	Received Screening <45 Days (Of new enrollees)	85%

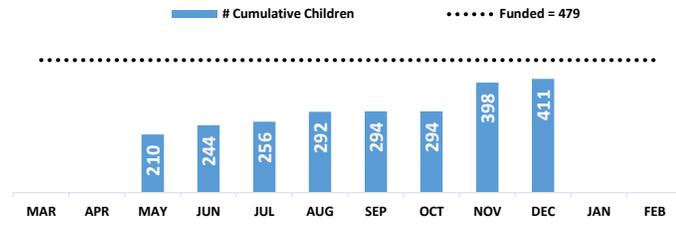
CHILDREN'S HEALTH

(#)		(%)
411	Has Health Insurance	100%
373	EPSDT Up-to-Date	91%
30	Chronic Health Condition	7%
30	Received Medical Treatment (Of children with diagnosed chronic health conditions)	100%
411	Immunizations Up-to-Date (Also includes those eligible for exemption & those with all immunizations possible at this time, but not for their age)	100%
411	Access to Dental Care	100%
370	Completed Dental Exam	90%
55	Received Dental Treatment (Of children who needed dental treatment other than)	68%
178	Healthy BMI (Children under 3 years are excluded)	72%

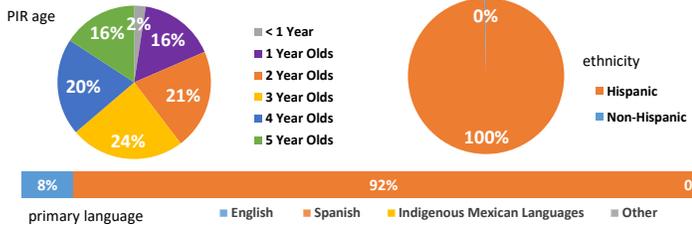
STAFF EDUCATION

# Staff		% Meet Minimum Education Requirements
11	Preschool Teacher: BA+	55%
	Preschool Teacher: AA+	100%
<i>(AA degree is minimum education requirement for a Preschool Teacher. However, at least 50% should have a BA degree or above).</i>		
10	Preschool Assistant: CDA+	100%
20	Infant/Toddler Teacher: CDA+	100%
<i>(Includes those who are currently enrolled in a CDA/equivalent program or)</i>		
<i>All staff should meet minimum education requirements for their position.</i>		

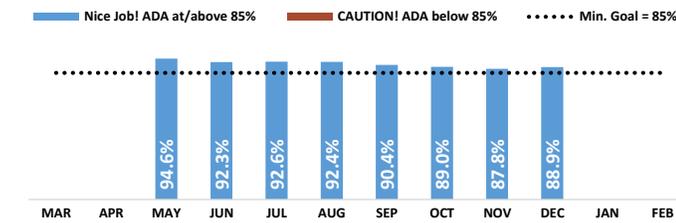
CUMULATIVE ENROLLMENT OF CHILDREN



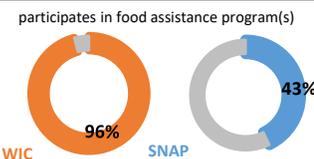
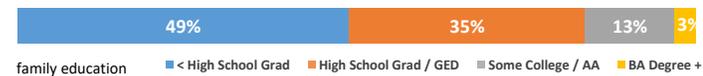
DEMOGRAPHICS OF ENROLLED CHILDREN



AVERAGE DAILY ATTENDANCE (ADA)



FAMILY INFORMATION



symbol key:

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Does not meet Head Start regulations

Sources: (1) Program Information Report, (2) COPA #201 (Attendance), (3) COPA #241S (Chronic Absence), (4) COPA #411 (Suspected Disabilities), (5) COPA #800N (for children, filtered by Currently Eligible)
All data is cumulative as of report month, unless otherwise indicated.

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

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

diciembre 2025

411
Niños Acumulados

317
Familias Acumuladas

41
Maestras

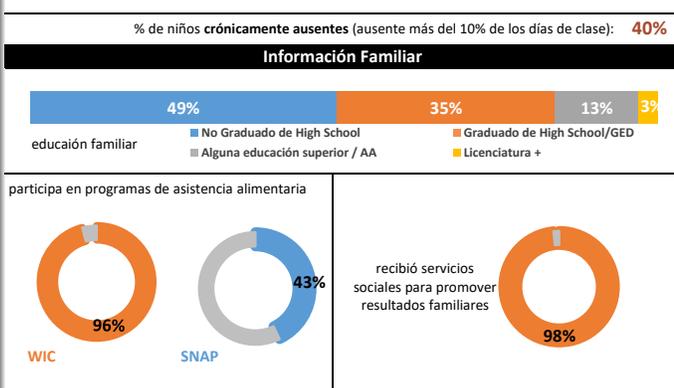
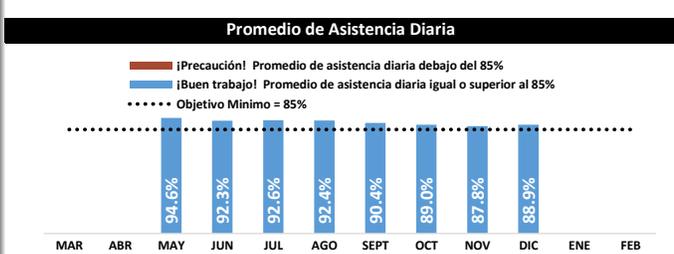
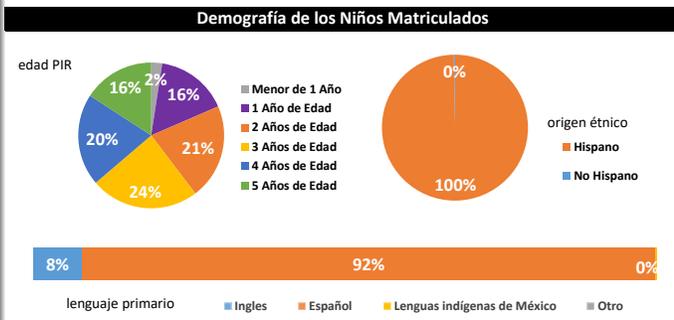
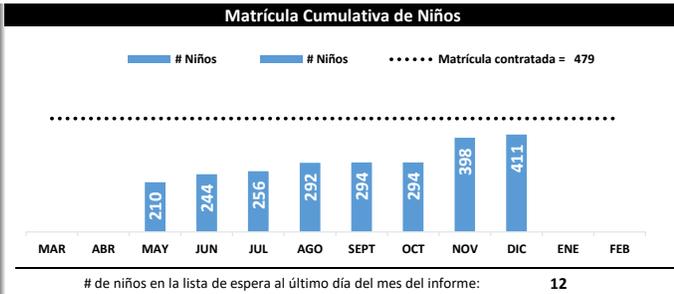
Tipo de Elegibilidad	
(#)	(%)
8	Niños Sin Hogar 2%
1	Niños en Adopción Temporal 0%
172	Recibe Asistencia Pública 42%
137	Ingresos por Debajo del Nivel de Pobreza Federal 33%
37	Ingresos por Encima del Nivel de Pobreza Federal 9%

Niños con Discapacidades	
(#)	(%)
61	Discapacidades (acumulados; mínimo 10%) 15%
# de niños con una evaluación de discapacidad pendiente: 0	

Evaluación del Desarrollo para los Nuevos Niños(as) Inscritos	
(#)	(%)
132	Nuevos Niños(as) Inscritos (acumulados) 32%
112	Recibio Evaluación <45 días de los Nuevos Niños(as) Inscritos 85%

Salud de los Niños	
(#)	(%)
411	Tiene Seguro Médico 100%
373	al Día Con el Cuidado de Salud Preventivo 91%
30	Condición de Salud Crónica 7%
30	Recibieron Tratamiento Médico de niños con enfermedades crónicas diagnosticadas 100%
411	al Día con las Vecunas También incluye a aquellos elegibles para la exención y aquellos con todas las vacunas posibles en este momento, pero no para su edad 100%
411	Acceso a Servicios Dentales 100%
370	Completaron Exámenes Dentales Profesional 90%
55	Recibio Tratamiento Dental de niños en edad preescolar que necesitaban tratamiento dental distinto al cuidado preventivo 68%
178	BMI Saludable (los niños menores de 3 años están excluidos) 72%

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



simbolo clave:
 ★ = ¡Buen trabajo! Cumple o excede las regulaciones o expectativas de Head Start
 ⚠ = ¡Precución! Resultados más bajos de lo esperado
 ✖ = ¡Tomar acción! No cumple con las regulaciones de Head Start

Fuentes: (1) Informe de datos actualizados del programa (PIR), (2) COPA #201 (asistencia), (3) COPA #241S (ausentismo crónica), (4) COPA #411 (incapacidades pendientes), (5) COPA #80UN (para niños, filtrado por actualmente elegibles).
 Todos los datos son acumulativos a mes del informe, a menos que se indique lo contrario.

Madera County Community Action Agency
 1225 Gill Ave Street
 Madera, CA 93637

Regional
 Basic

IN-KIND MONTHLY SUMMARY REPORT

Month

December

Year

2026-2027

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	136,819.00	167,996.41	74,485.17	242,481.58	(105,662.58)
A. Professional Services/Servicios Profesionales	-	187.50		187.50	(187.50)
B. Center Volunteers/Voluntarios en el Centro	134,118.00	167,808.91	74,485.17	242,294.08	(108,176.08)
C. Other/Policy Council/Otro/Comité de Póliza	2,701.00	0.00		-	2,701.00
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	4,697.00	0.00		-	4,697.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	318,251.00	118,059.30	19,676.55	137,735.85	180,515.15
Transportation/ Transportación	-	0.00		-	-
TOTAL IN-KIND	459,767.00	286,055.71	94,161.72	380,217.43	79,549.57
State Fund 319	\$676,616	466,267.00	101,362.00	567,629.00	108,987.00
Grand Total	1,136,383.00	752,322.71	195,523.72	947,846.43	188,536.57

B. YTD In-Kind \$ 947,846.43

C. Percent Y-T-D In-Kind 83.41%

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

FREE MEALS	183		138
REDUCED	0		0
BASE	0		0
TOTAL	183		138

PERCENTAGES:

FREE	100.0000%		100.0000%
REDUCED	0.0000%		0.0000%
BASE	0.0000%		0.0000%
TOTAL	100.0000%		100.0000%

MEAL	#		%		RATE	=	
BREAKFAST:	1,745	X	100.0000%	X	\$2.4600		\$4,292.70
LUNCH:	1,956	X	100.0000%	X	\$4.6000		\$8,997.60
SUPPLEMENTS:	89	X	100.0000%	X	\$1.2600		\$112.14

3,790		
TOTAL FEDERAL REIMBURSEMENT		\$13,402.44

CASH IN LIEU:	LUNCHES X \$0.3050	\$596.58
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TOTAL REIMBURSEMENT		\$13,999.02
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC	TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,745	X	\$0.2137	X	100%	\$372.91
TOTAL LUNCHES	1,956	X	\$0.2137	X	100%	\$418.00
TOTAL:						\$790.91

TOTAL OF FEDERAL & STATE REIMBURESMENTS:		\$14,789.93
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	Breakfast	Lunch	Snack	Total
RHS	188	1,956	89	2,233
CSPP	1,557	-	-	1,557
	1,745	1,956	89	3,790

	RHS	CSPP	Total
TOTAL FEDERAL REIMBURSEMENT:	\$9,572.22	\$3,830.22	\$13,402.44
CASH IN LIEU:	\$596.58	\$0.00	\$596.58
TOTAL STATE REIMBURSEMENTS:	\$372.91	\$418.00	\$790.91
	\$10,541.71	\$4,248.22	\$14,789.93

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

FREE MEALS	187		138
REDUCED	0		0
BASE	0		0
TOTAL	187		138

PERCENTAGES:

FREE	100.0000%		100.0000%
REDUCED	0.0000%		0.0000%
BASE	0.0000%		0.0000%
TOTAL	100.0000%		100.0000%

MEAL	#		%		RATE	=	
BREAKFAST:	1,927	X	100.0000%	X	\$2.4600		\$4,740.42
LUNCH:	2,138	X	100.0000%	X	\$4.6000		\$9,834.80
SUPPLEMENTS:	86	X	100.0000%	X	\$1.2600		\$108.36

	4,151			\$14,683.58
		TOTAL FEDERAL REIMBURSEMENT		

CASH IN LIEU:		LUNCHES X \$0.3050		\$652.09
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TOTAL REIMBURSEMENT				\$15,335.67
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC	TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,927	X	\$0.2137	X	100%	\$411.80
TOTAL LUNCHES	2,138	X	\$0.2137	X	100%	\$456.89
TOTAL:						\$868.69

TOTAL OF FEDERAL & STATE REIMBURESMENTS:				\$16,204.36
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	Breakfast	Lunch	Snack	Total
RHS	269	2,138	86	2,493
CSPP	1,658	-	-	1,658
	1,927	2,138	86	4,151

	RHS	CSPP	Total
TOTAL FEDERAL REIMBURSEMENT:	\$10,604.90	\$4,078.68	\$14,683.58
CASH IN LIEU:	\$652.09	\$0.00	\$652.09
TOTAL STATE REIMBURSEMENTS:	\$411.80	\$456.89	\$868.69
	\$11,668.79	\$4,535.57	\$16,204.36

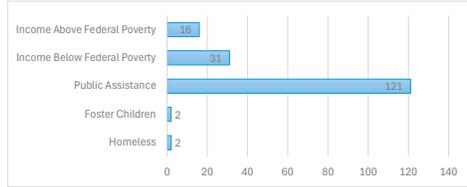


CAPMC - Madera Head Start Program

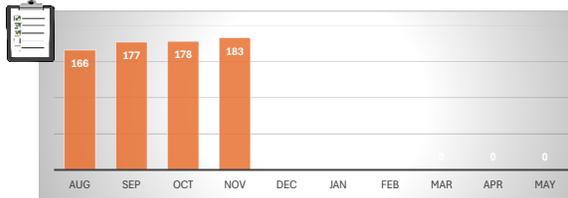
November 2025

196 Funded Enrollment	169 Participating Families	33 Teaching Staff	
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Primary Type of Eligibility



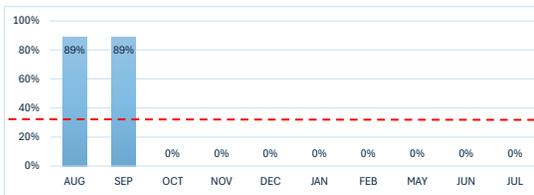
Monthly Enrollment



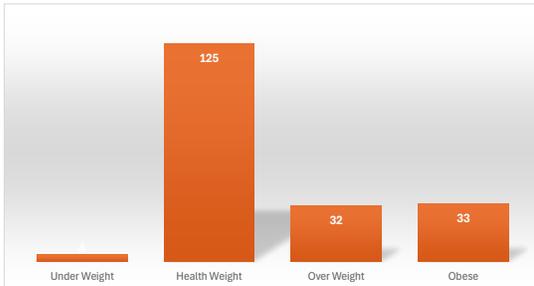
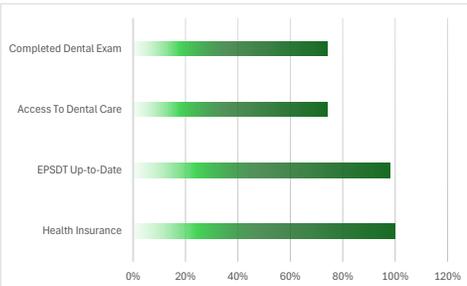
Disabilities Services



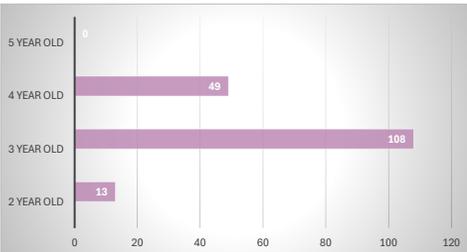
Average Monthly Attendance



Health & Nutrition Services



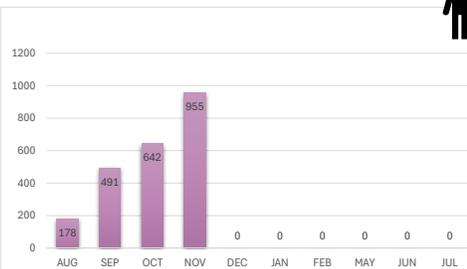
Demographics of Enrolled Children & Families



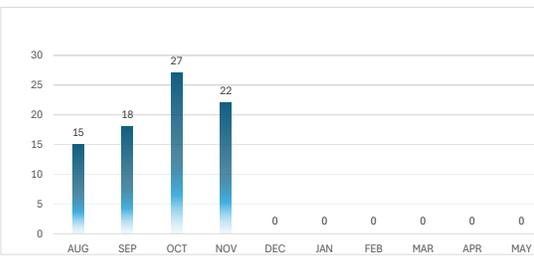
Family Services



Ready Rosie - Video Views



Father Engagement



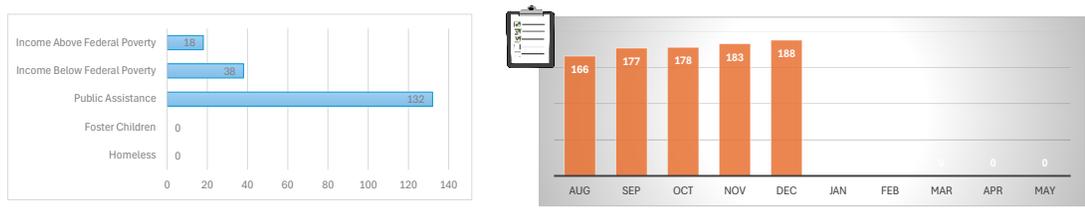


CAPMC - Madera Head Start Program

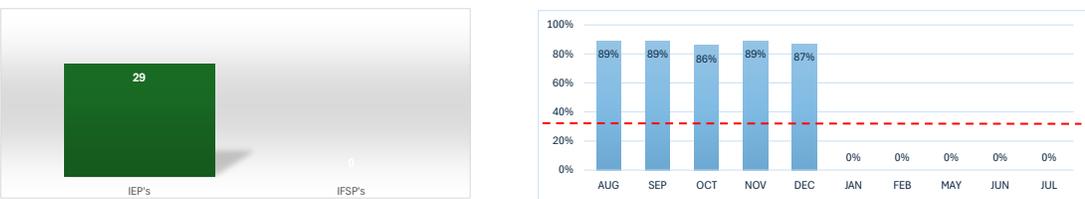
December 2025

196 Funded Enrollment	169 Participating Families	33 Teaching Staff	
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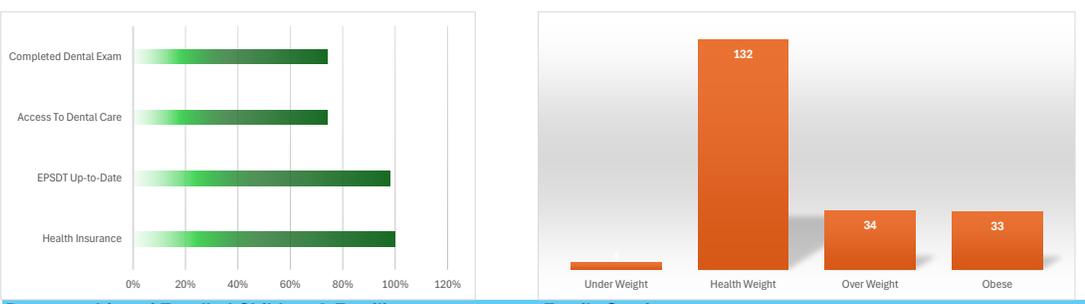
Primary Type of Eligibility | Monthly Enrollment



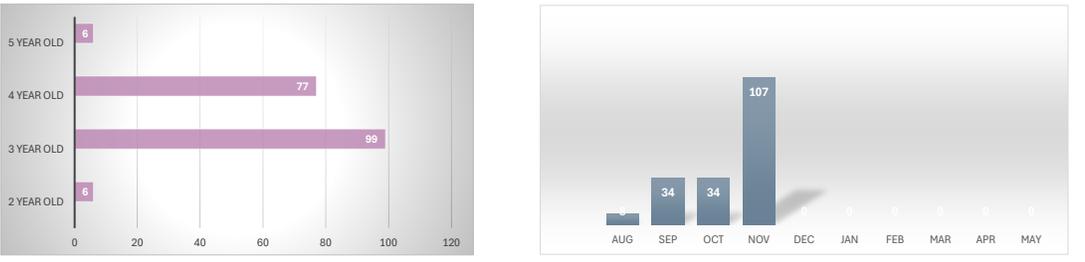
Disabilities Services | Average Monthly Attendance



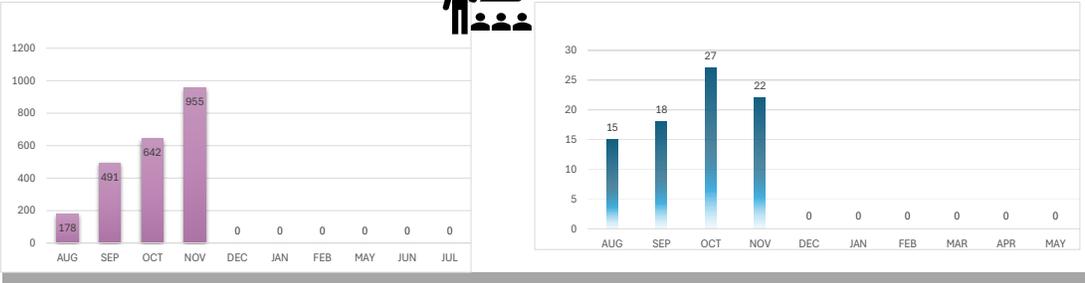
Health & Nutrition Services



Demographics of Enrolled Children & Families | Family Services



Ready Rosie - Video Views | Father Engagement



Madera County Community Action Agency
 1225 Gill Ave Street
 Madera, CA 93637

Regional
 Early Head Start

IN-KIND MONTHLY SUMMARY REPORT

Month

December

Year

2025

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	208,787.00	167,677.65	8,707.93	176,385.58	32,401.42
A. Professional Services/Servicios Profesionales	-	0.00		-	-
B. Center Volunteers/Voluntarios en el Centro	206,086.00	167,677.65	8,707.93	176,385.58	29,700.42
C. Other/Policy Council/Otro/Comité de Póliza	2,701.00	0.00		-	2,701.00
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	451.00	0.00		-	451.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	-	0.00		-	-
Transportation/ Transportación	-	0.00		-	-
TOTAL IN-KIND	209,238.00	167,677.65	8,707.93	176,385.58	32,852.42

	0.00	0.00			
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Grand Total	209,238.00	167,677.65	8,707.93	176,385.58	32,852.42
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B. YTD In-Kind \$ 176,385.58

C. Percent Y-T-D In-Kind 84.30%

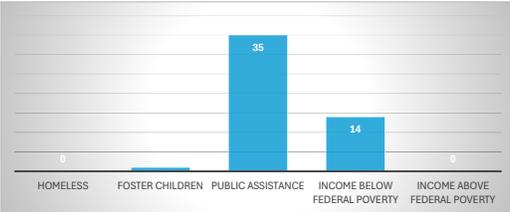


CAPMC - Madera Early Head Start Program

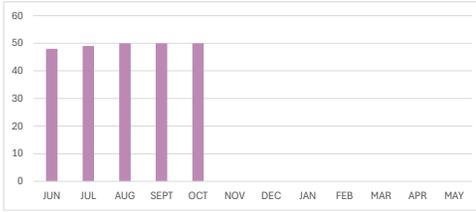
November 2025

50 Funded Enrollment
37 Participating Families
5 EHS Family Facilitators

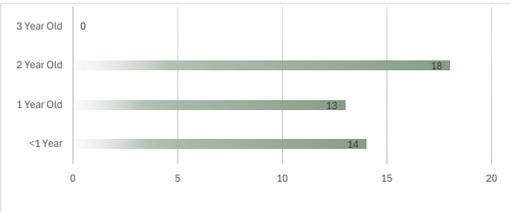
Primary Type of Eligibility



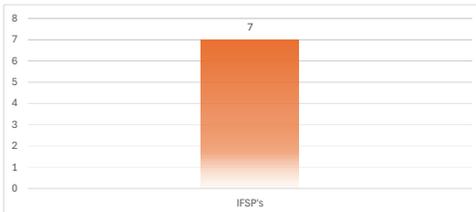
Monthly Enrollment



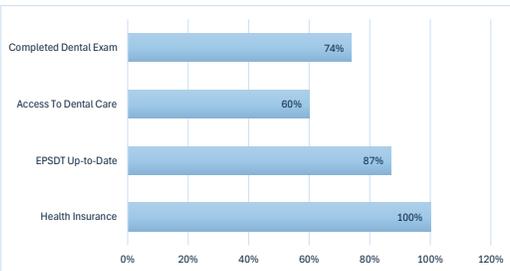
Demographics of Enrolled Children & Families



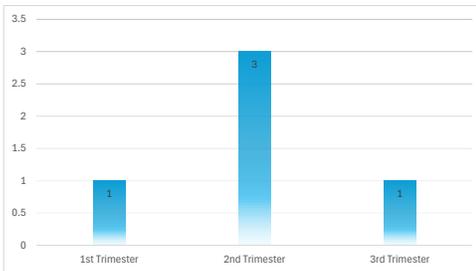
Disabilities Services



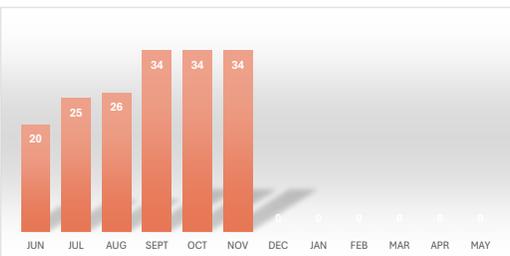
Health Services



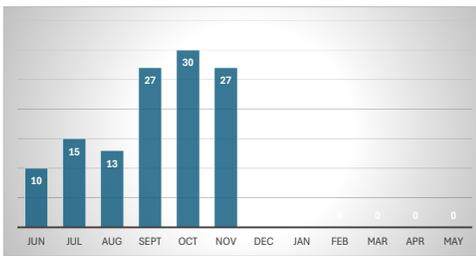
Prenatal Services



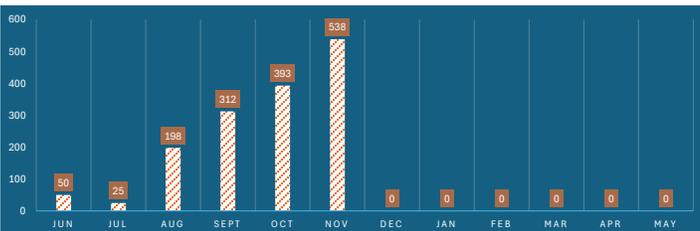
Family Referrals



Father Engagement



Ready Rosie Video Views



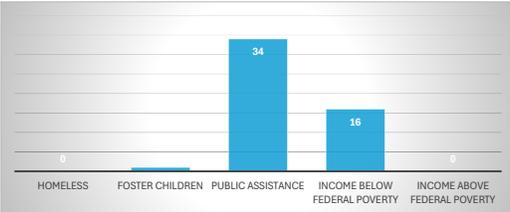


CAPMC - Madera Early Head Start Program

December 2025

50 Funded Enrollment
37 Participating Families
5 EHS Family Facilitators

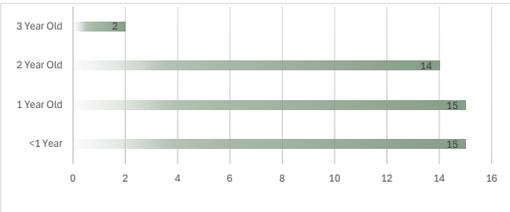
Primary Type of Eligibility



Monthly Enrollment



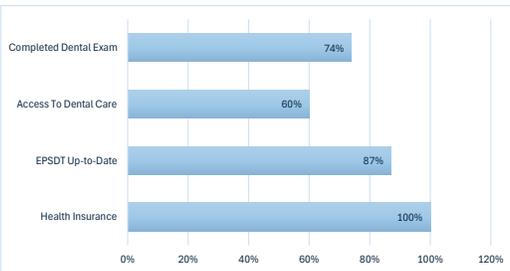
Demographics of Enrolled Children & Families



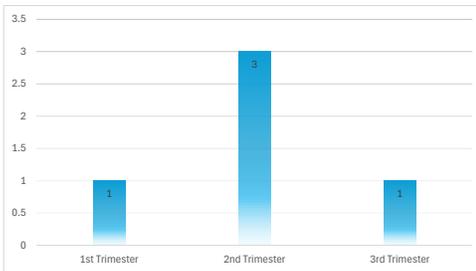
Disabilities Services



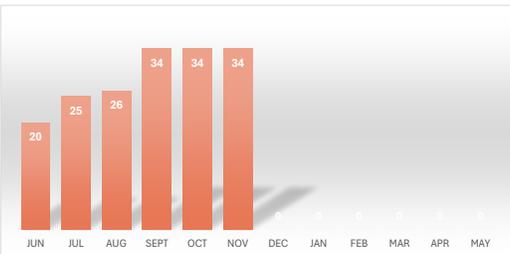
Health Services



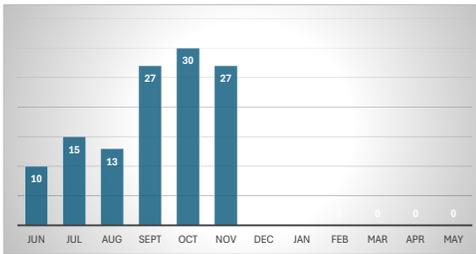
Prenatal Services



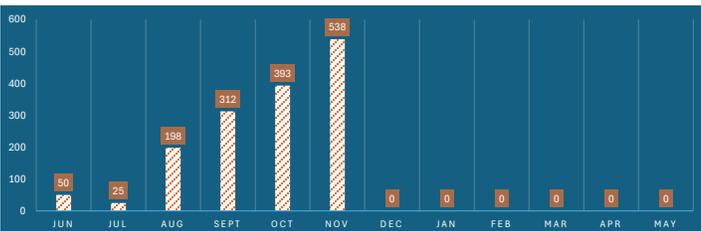
Family Referrals



Father Engagement



Ready Rosie Video Views





Report to the Board of Directors

Agenda Item Number: D-10

Board of Directors Meeting for: February 12, 2026

Author: Maribel Morfin

DATE: January 13, 2026

TO: Board of Directors

FROM: Maribel Morfin, Parent and Governance Specialist

SUBJECT: Approval of the 2025-2026 Bylaws for the Madera Regional and Early Head Start Policy Council

RECOMMENDATIONS

Review and consider approving the 2025-2026 Bylaws for the Madera Regional and Early Head Start Policy Council

SUMMARY

The bylaws are one set of rules that govern the Policy Council. Bylaws are reviewed yearly. Any proposed changes will be made at the time of review. The Council was allowed 30 days for review and was expected to suggest any changes or recommendations.

DISCUSSION

- The Agency Attorney, Russ Ryan, reviewed the 2025-2026 RHS/EHS By-laws and provided feedback.
- During the Policy Council meeting, there was no suggestions or recommendations requested. The Policy Council approved the 2025-2026 Bylaws during the November 6, 2025 Policy Council meeting.

FINANCING: None



COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY

AMENDED BYLAWS FOR THE REGULATION OF: MADERA REGIONAL AND EARLY HEAD START POLICY COUNCIL 2025-2026

**Guidance provided by Agency Attorney – September 22, 2025
Approved by the Madera Regional and Early Head Start
Policy Council – November 6, 2025
Approved by CAPMC Board of Directors –**

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY MADERA COUNTY REGIONAL AND EARLY HEAD START

Article 1: Introduction

Community Action Partnership of Madera County (CAPMC) believes that the gains made by children in Regional and Early Head Start Program must be understood and built upon by the family and the community. To achieve this goal, the Madera Regional and Early Head Start program provides for the involvement of the child's parents and other members of the family in the experiences the child receives in the child development center by giving them many opportunities for a richer appreciation of the young child's needs and how to satisfy them.

Many of the benefits of Head Start are rooted in "change". These changes must take place in the family itself, the community, and in the attitudes of people and institutions that have an impact on both.

It is clear that the success of Madera Regional and Early Head Start Program is bringing about substantial changes and demands full and complete involvement of the parents, parental-substitutes, and families of children enrolled in its programs. This involvement begins when the Regional and Early Head Start Program begins and should gain vigor and vitality as planning and activities go forward.

Article 2: Purpose

Section 1 – General The purpose of the Regional Head Start Policy Council is to support the Regional Head Start Program in planning, organizing, and developing programs to serve the needs of children, parents, and the community at large consistent with the 2007 Head Start Act 42 U.S.C. 9801 et seq., and the Head Start Performance Standards – Program Governance, 45 C.F.R. § 1301.50 et seq ("Head Start Performance Standards").

The Madera Regional Head Start Policy Council works in a shared governance model (as provided by the Head Start Act and the Head Start Performance Standards), in partnership with the CAPMC Board of Directors, which is the governing board of the organization. The Regional and Early Head Start Policy Council and the Board of Directors share responsibility (known as "Shared Governance") in implementing the overall goals of Regional and Early Head Start Program. Within the guidelines established by the Head Start Act and Head Start Performance Standards, the Policy Council is responsible for the direction of the program as detailed in 42 U.S.C. 642(c)(2)(D) of the Head Start Act.

These Amended Bylaws ("Bylaws") set forth the membership, offices, term of office and method of operation of the Policy Council. These Bylaws also incorporate by reference the Binding Arbitration Agreement for Resolution of Impasse between CAPMC's Board of Directors and the Regional and Early Head Start Policy Council.

Article 3: Mission, Vision and Philosophy Statement

Section 1 – CAPMC’s Mission, Vision, and Philosophy Statements are as follows:

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

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

OUR VALUES – BASIC BELIEF: As a community action organization, CAPMC is dedicated to eliminating barriers to social economic independence in the midst of plenty in this nation by opening to everyone the opportunity for education and training; the opportunity to work; and the opportunity to live in decency; and dignity, and commit ourselves to six core values.

The values that create CAPMC’s environment are based on fundamental respect for the rights, aspirations and dignity of every individual, client, fellow co-worker and others with whom CAPMC and its employees have contact. CAPMC’s Six Core Values are: Trustworthiness, Responsibility, Caring, Respect, Fairness and Citizenship.

STANDARDS TO LIVE BY

One of CAPMC’s four Strategic Goals: Premier Programs and Customer Services: In March 2011 CAPMC adopted its *Standards to Live By* that were developed to ensure the satisfaction and quality services to customers; the adopted behaviors are expected from all Agency employees, volunteers, and participating Head Start parents: **Courtesy, Attitude, Professionalism, Make Time and Closure.**

PROGRAM PHILOSOPHY

Two very unique attributes distinguish Head Start from any other preschool program in our community and county. Those distinguishing elements are the comprehensiveness of the program design and the degree to which parents are involved in all aspects of the program. These factors have helped to develop the philosophy of Head Start and promote our beliefs that we must prepare, educate, and develop our children and their families so that they are positive contributors to our community, county and country.

Key principles of Head Start since its inception in 1965—which were reaffirmed through a thorough review by the Advisory Committee on Head Start Quality and Expansion—include:

- Comprehensive Services
- Parent Engagement and Family Focus
- Community Partnerships and Community Based Services
- Accountability/Steward of Tax Dollars

Section 2 – Authorized Activities The overall fiscal and legal responsibility for the administration of the Regional and Early Head Start Program lies with the CAPMC Board of Directors.

Section 3 – General Membership, Responsibility and Activities The CAPMC Regional Head Start Policy Council shall strive to reflect the cultural, linguistic, and geographic diversity of the families served and is responsible for the direction of the Head Start program at the agency level (and a policy committee at the delegate level),^a including program design and operation as well as long and short-term planning goals and objectives, taking into account the Madera Regional Head Start Program’s annual self-assessment and outcomes data and needs assessment.

Section 4 – Additional Responsibilities The Madera Regional and Early Head Start Policy Council shall also have the following responsibilities that will include, as necessary and appropriate, approval and submission to the CAPMC Board of Directors decisions with regard to the following:

- a) Activities to support the active involvement of parents in supporting program operations, including policies to ensure that the Head Start agency is responsive to community and parent needs.
- b) Participation in the development and approval of family engagement strategies, program goals, and budgetary decisions.
- c) Program Recruitment, selection, and enrollment priorities.
- d) Collaboration with the Board of Directors and CAPMC Program Staff through joint meetings and shared planning sessions as may be necessary and appropriate.
- e) Provide quarterly reports to the CAPMC Board of Directors and Head Start Program leadership.
- f) Applications for funding and amendments to applications for funding the programs as described in 42 U.S.C. 642(c)(2)(D) of the Head Start Act., under this subchapter, prior to submission of applications described in this clause.
- g) Recommendations for budget planning for program expenditures, including policies for reimbursement and participation in Policy Council activities.
- h) Provide input and compliance with these Bylaws for the operation of the Policy Council.
- i) Reviewing and approving program all personnel policies of the Agency regarding the hiring, evaluation, termination and compensation of Agency employees (See Head Start Act Section 642(c)(1)(E)(iv)(V)).
- i) Approving personnel policies and procedures (including criteria for the employment and dismissal of program staff), including policies and procedures regarding the hiring, evaluation, compensation, and termination of the Executive Director, Head Start Director, Director of Human Resources, Chief Fiscal Officer, and any other person in equivalent position within the agency. The Policy Council is not required to approve the hiring, evaluation, compensation or termination of Agency employees other than those listed in this section. (See

^a If CAPMC has operational responsible for the entire program then the policy council and policy committee may be the same body.

- Head Start Act, 45 C.F.R. §642(c)(1)(E)(iv)(IX))
- k) Standards of conduct for program staff, consultants, contractors, and volunteers.
 - l) Developing and/or providing input into procedures for how members of the Policy Council of the Head Start agency will be elected.
 - m) Recommendations on the selection of delegate agencies and the service areas for such agencies, if applicable.
 - n) Cooperate in good faith with the CAPMC Board of Directors with regard to any impasse including, without limitation, following impasse procedures developed to resolve internal disputes between the CAPMC Board of Directors and Council in a timely manner.
 - o) Arriving on time and regularly attend all Policy Council meetings.
 - p) Actively prepare for meetings by receiving and reading the agenda and minutes prior to the meetings.

Section 5 - Sharing of accurate and regular information about program planning policies and operation, which include:

- A. Monthly financial statements, including credit card expenditures;
- B. Monthly program information summaries;
- C. Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency;
- D. Monthly reports of meals and snacks provided through programs from the Department of Agriculture;
- E. Annual financial audit;
- F. Annual self-assessment, including any findings related to such assessment;
- G. Community-wide strategic planning and needs assessment of the Head Start agency, including any applicable updates;
- H. Communication and guidance from the Department of Health and Human Services; and
- I. Program information reports.

Section 6 – Reimbursement A meeting reimbursement will be provided to Policy Council Representatives in accordance with current CAPMC regulations and applicable Head Start laws and regulations, which require CAPMC to enable low-income members to participate fully in their policy council responsibilities by providing, if necessary, reimbursements for reasonable expenses incurred by the low income members. The reimbursement will generally be for attendance at Policy Council meetings, Special Council Meetings and other Policy Council assignments. Reimbursement rates will be based on what is approved annually by the Policy Council and in accordance with CAPMC regulations. Attendance by alternates will only be reimbursed if the Policy Council Representative is unable to attend.

Note: Checks for meeting reimbursements will be valid for a period of one (1) year from the date of the check. If the Policy Council Representative (or alternative) does not cash the reimbursement within nine months of the date of issuance of the reimbursement check, the check will be considered null and void and the expenses no longer subject to reimbursement.

Article 4: Membership – Representative of Children Enrolled/Community Members

Section 1 – Total Membership The authorized number of Policy Council members shall be thirteen (13) parent representatives, one representative from the Board of Directors, and at

least one Community Representative, if elected. If the numbers fall below thirteen, the Policy Council may lawfully continue to manage Head Start activities but must act with reasonable diligence under the circumstances to select/replace/elect new Policy Council members.

Section 2 – Membership of the CAPMC Regional Policy Council The membership of the Policy Council shall be comprised of at least the following:

- A. Representation from each CAPMC Regional and Early Head Start Program shall be based on the following representative/children served ratio:

1 to 40 children served – 1 Parent Representatives and 1 Alternates
 41 to 80 children served – 2 Parent Representatives and 2 Alternates

Center	Representatives	Alternates
Chowchilla	1	1
Cottonwood	1	1
Early Head Start	2	2
East Side	1	1
Fairmead	1	1
Mis Tesoros	1	1
North Fork	1	1
Oakhurst	1	1
Ruth Gonzales	1	1
Valley West	1	1
Verdell McKelvey	1	1

- B. Representation from the Community:

Representation from the Community shall be no more than two (2) at-large community representatives. Representation will be sought from relevant community entities or organizations that are supportive of the purposes and goals of Regional and Early Head Start. Community members shall be approved by the members of the Policy Council.

The Head Start Performance Standards also provide that at-large community representatives may include “parents of children who were formerly enrolled in the Head Start program of the agency.”

- C. Representation from the Board of Directors:

The CAPMC Board of Directors Chairperson will appoint one Representative and one Alternate to serve on the Policy Council.

- D. All members of the Madera Regional and Early Head Start Policy Council will receive orientation within 30 days of selection. Annual training shall be provided on governance roles, fiscal responsibilities, and family engagement strategies. Ongoing development opportunities will also be offered throughout the year.

Article 5: Selection of Policy Council Members

Section 1 – Head Start Center Representation

- A. The Policy Council members (representatives and alternate) must be elected by general vote of each center’s Parent Center Committee within 30 days of the center opening. Action of the election shall be recorded in the respective center committee minutes and forwarded to the Support Services Manager prior to the next regularly scheduled Policy Council meeting. Subject to the approval of the CAPMC Board of Directors, this Council will prescribe the manner for voting in a manner designed to allow direct participation by the parents in the voting process. This could include, without limitation: (a) voting in person at the center; (b) ballots mailed and/or provided to each parent with a deadline for the parent to return the ballot; (c) on-line voting through a survey or balloting application, website or other process that has reasonable expectations and assurances of accuracy for the vote.
- B. Once elected, the Parent Center Council Officials **may serve** as the respective Policy Council representative of the respective center. If a center has two representatives, both may serve as the representatives.
- C. Any current parent who is also a family member of a Regional and Early Head Start staff employee may **not** serve as an elected representative of the Policy Council.
- D. Only one member of an immediate family may serve on the policy Council as a voting member. The term ‘immediate family’ means wife, husband, son daughter, mother, father, brother, sister or relative by marriage or similar degree.

Section 2 – Board of Directors Representation The CAPMC Board Chair will appoint a CAPMC Board member to represent the CAPMC Board of the Policy Council.

Section 3 – Community At-Large Representation The community representative/ organization must submit a letter of interest for consideration of a position to the Regional and Early Head Start Policy Council. The Regional and Early Head Start Policy Council must approve/disapprove the request by a majority vote.

- A. In selecting a community representative at large, the Council shall consider the existing program goals of CAPMC and the ability of the individual to be a resource in achieving those goals. Representation will be balanced to the greatest extent possible. When a vacancy in community representation occurs, notification shall be mailed to the appropriate organization soliciting a written application for representation. In the event there are more individuals willing to serve than there are seats available, the Regional and Early Head Start Policy Council shall annually rotate seats in this sector among the

eligible organizations using the following criteria:

1. Length of tenure of each organization on the Policy Council;
 2. The value of the current member organizations as resources to the current and immediate future program goals; and
 3. The desire of the current organization to remain as members
- B. Each representative may have one alternate to substitute for him/her. The representing body shall select its own alternate.

Article 6: Term of Office for Members

Section 1 – Term of Office for Parent Representatives Parent representatives serve at the pleasure of each center’s Parent Center Committee. An individual may not serve more than five (5) one-year terms as a parent representative, and must be elected or confirmed annually by the Parent Center Committee. Only one member of an immediate family may serve as defined above in Article 5, Section 1(d). The Head Start Policy Council must seat a successor policy council before an existing policy council may be dissolved. Notwithstanding the above (and the requirement under the Head Start Act and Performance Standards that the terms of parent representatives be limited to one year), under extenuating or emergency circumstances (such as natural disasters, Acts of God, pandemic, etc.) outside of the control of CAPMC or the Council, the parent representative’s term may be extended for a short period of time until the next election can be conducted as set forth in these bylaws to prevent the dissolution of an existing Council before a successor Council can be elected to ensure compliance with Section 642 of the Head Start Act and 45 C.F.R. Section 1301.3.

Section 2 – Term of Board of Directors CAPMC Board Representatives shall serve at the pleasure of the CAPMC Board of Directors.

Section 3 – Term of Office for Community At-Large Representative Community representatives serve at the pleasure of the designated organization. An individual may not serve more than five (5) one-year terms as community representative and must be elected or appointed annually by a majority vote of the Head Start Policy Council. The Head Start Policy Council must seat a successor policy council before an existing policy council may be dissolved. Notwithstanding the above (and the requirement under the Head Start Act and Performance Standards that the terms of parent representatives be limited to one year), under extenuating or emergency circumstances (such as natural disasters, Acts of God, pandemic, etc.) outside of the control of CAPMC or the Council, the existing policy council may be extended for a short period of time until the next election can be conducted to prevent the dissolution of an existing Council before a successor Council can be elected to ensure compliance with Section 642 of the Head Start Act and 45 C.F.R. Section 1301.3.

Section 4 – Alternates Service as an alternate Policy Council member will not be

considered as time served as a principal representative Policy Council member unless the alternate attended a Policy Council meeting and had a vote.

Article 7: Removal

Section 1 – Reasons for Removal Members shall be removed from the Council for the following reasons:

- A. Change of residence to an area outside geographic area of Regional and Early Head Start Services Program.
- B. A Policy Council member transfers their child to another center.
- C. The Parent Center Committee selects another representative.
- D. Unexcused absence of a member from the Policy Council for two meetings. Unexcused absence of a member is defined as failure to timely contact the member's alternate. In addition, a member who will not be in attendance and is being replaced by the alternate must call the Central Office to inform them that the alternate will be attending the meeting.
- E. Any officer or representative not acting in the best interest of the Policy Council may be asked to resign. If the Policy Council officer or representative refuses to resign, the Policy Council officer or representative may be removed upon a two-thirds (2/3) vote of the members then in office.

Section 2 – Resignation by Non-Attendance Any member who misses two (2) regularly scheduled meetings of the Council may be deemed to have resigned their position as a member of the Council (subject to Council approval). After a member has missed two (2) regularly scheduled monthly meetings, the Support Services Manager will contact the Policy Council member and notify the member, in writing, that failure to attend the next regularly scheduled monthly meeting will result in the Policy Council member's automatic resignation due to non-attendance.

Article 8: Vacancies

Section 1 – Events Causing Vacancy A vacancy shall occur when:

- A. A Council member is notified of his/her removal by actions of the Policy Council for cause;
- B. A Policy Council member notifies the Policy Council of his/her resignation;
- C. The Designee body removes its representative by 2/3 vote of the total non-vacant seats.

Section 2 – Vacancy of Parent Representative If a seat of a representative of the parents

is vacant, and if an alternate has not been selected, the Policy Council will call for election from the respective center's Parent Center Committee. If the alternate has been selected, then the alternate shall fill the seat for the remainder of the unexpired term and a new alternate shall be elected by the Parent Center Committee.

Section 3 – Board of Directors If a seat of the representative of the Board of Directors is vacant and if a new representative has not been appointed, then the Policy Council shall prepare a written request to the Chair of the Board of Directors for a new appointee.

Section 4 – Vacancy of Community Representative If a seat of the representative of the Community is vacant, and if the designated alternate has not been selected, the Policy Council will call for election from the Community Body of Representation. The Policy Council shall ask the organization to name another representative to fill the term if no alternate has been selected.

Article 9: Meetings

Section 1 – General Meetings Regular meetings of the Policy Council will normally be held on the first Thursday of each month unless the Policy Council fixes another date and time. The Policy Council will use reasonable best efforts to maintain those dates as Policy Council meeting dates. If a scheduled meeting date falls on a legal holiday, the meeting shall be held as soon as reasonably possible thereafter, typically the following week. The Policy Council recognizes its obligations to comply with the Ralph M. Brown Act (the "**Brown Act**") open meeting laws and will comply with all applicable provisions of the Brown Act including, without limitation, the publishing of notices and agendas for all meetings as well as the dissemination of information related to agenda items. This generally means publishing notice of all meetings at least 72 hours prior to general meetings including those that may be held by teleconference and/or videoconference (such as by use of WebEx, Zoom or similar apps or programs). In addition, the Robert's Rules of Order shall be the governing rules for all Policy Council meetings.

Section 2 – Quorum Fifty-one percent of the current, non-vacant seats shall constitute a quorum at any meeting of the Policy Council. A quorum must be present at the time of any official action taken.

Section 3 – Special Meetings Special meetings of the Policy Council may be called when the business to be addressed cannot be deferred until the next regularly scheduled meeting with notice published as required by the Brown Act. A special meeting of the Policy Council may be called by the Chairperson of the Policy Council or by any two Members. A call for a special meeting will state the business to be addressed by the Policy Council at the special meeting in the form of agenda items. Every member of the Policy Council must be notified of the special meeting at least five days prior to the established meeting time, unless the meeting is emergency in nature and fulfills the emergency meeting requirements of the Brown Act. The requirements of the Brown Act apply at all special meetings (as may be modified by Executive Order or otherwise due to constraints resulting from pandemics, natural disasters, etc. to allow for the all those who wish to attend to do so in person in whatever ways in which participation is being offered, including (including by

teleconference or videoconference (by use of WebEx, Zoom or similar apps or programs), and only those items for which the special meeting was called may be deliberated and action taken.

Section 4 – Special Meetings Executive Committee When a need for a special meeting arises, the Support Services Manager will determine with the Policy Council Chairperson if an Executive Committee meeting rather than a full Policy Council meeting would be appropriate as set forth in these Bylaws. If it is determined that a special meeting of the Executive Committee is appropriate, all Members will receive notice of the meeting and are permitted to attend and participate in the meeting. If at the meeting a quorum of the Policy Council is established, the meeting would then become a special meeting of the Policy Council.

Section 5 – Place of Meetings Meetings of the Policy Council shall generally be held at CAPMC’s administrative offices, which is currently located as 1225 Gill Avenue, Madera, California. Meetings may be held, however, at any place within the County of Madera designated by the Policy Council so long as notice of such meetings is published as required by the Brown Act and is held in a location that does not discriminate on the basis of any protected category under California law. Nothing in these Bylaws is intended to prohibit the Policy Council from meeting in closed sessions to discuss matters concerning specific employees, any potential or existing litigation, or other matters which may be discussed in closed session pursuant to the Brown Act.

Section 6 – General Notice Requirements All notices and agendas of meetings shall comply with the Brown Act and specify the place, date, and hour of the meeting ,how those wishing to attend by teleconference or videoconference may participate, as well as all matters of business to be considered by the Policy Council. Remote attendance is only permitted as specifically detailed in the traditional Brown Act’s teleconferencing rules and the addition of Government Code Section 54953(k) (effective through January 1, 2026) which requires certain findings to establish “emergency circumstances” with the Committee taking certain actions to approve the request. Written notification of regular Policy Council meetings shall be made by mail or other electronic forms that gives actual notice of the meeting to the Members at least five days in advance of the meeting. The Policy Council secretary is authorized to execute any and all affidavits of notice indicating that notice of the meeting was duly made.

Section 7 – Action at a Meeting Presence (including presence by teleconference or videoconference (by use of WebEx, Zoom or similar apps or programs) as permitted by the Brown Act (as may be modified by Executive Order, regulation or otherwise due to constraints resulting from pandemics, natural disasters, etc.) of a majority of the members then in office at a meeting of the Policy Council constitutes a quorum for the transaction of day-to-day business of the Policy Council, except as otherwise provided in these Bylaws. Every act done or decision made by a majority of the members present at a meeting duly held at which a quorum is present shall be regarded as the act of the Policy Council, unless a greater number, or the same number after disqualifying one or more members from voting, is required by the Articles of Incorporation, these Bylaws, or the provisions of the

California Corporations Code applicable to CAPMC. Members may not vote by proxy but their alternates may vote in their place instead. Voting by alternates is not deemed a vote by proxy.

Section 8 – Proxy Voting The practice of proxy voting at any meeting, either the Policy Council as a whole, or at a Special Committee meeting, is prohibited. Any such attempted voting shall be deemed null and void.

Note: Alternate Board members serve in the place instead of absent principal Board members, so any votes of an alternate Board member count in place of the vote of the respective absent Policy Council Board member.

Section 9 – Adjournment A majority of the members present, whether or not a quorum is present, may adjourn any meeting to another time and place, but any notice of adjournment to another time or place shall be given in accordance with the provisions of the Brown Act.

Section 10 – Meeting Minutes Records of all actions of the Policy Council (including actions in closed session) will be set forth in written minutes of the meeting. Minutes will be kept on file as the official record of the Policy Council. Closed session minutes will be kept separately from the regular minutes and kept confidential. CAPMC's Assistant to the Head Start Director will be the custodian of the minutes. However, it is vital that all members of the Policy Council and the Head Start Director be able to fully participate in the discussions and deliberations, so minutes will be recorded on tape during each meeting by a member of CAPMC's clerical staff or by a volunteer, not by a member of the Policy Council or by the Head Start Director. Minutes will then be transcribed by an Agency clerical employee after the meeting. The tape recordings are not the official meeting minutes and are used only for the transcription of the official minutes and/or used by the Policy Council to ensure the accuracy of the official minutes of a particular meeting prior to their approval. As a result, the tape recordings are not available to the public for review. Once the official minutes of a particular meeting have been approved by the Policy Council, the tape recording will be destroyed. Minutes of previous meetings will be distributed to all members no fewer than five days in advance of the next meeting, except for closed session minutes. The written official minutes of Policy Council Meetings (other than minutes of closed sessions) shall be available to the public for inspection in accordance with the provisions of the California Public Records Act. The official minutes will also be available to the CAPMC Board of Directors and the families enrolled in the Regional and Early Head Start Program within 10 business days.

Section 11.-- The Policy Council reserves the right to enact other safety measures to protect its members, CAPMC employees and the public from unnecessary health risks by taking appropriate actions to minimize exposure to illnesses such as COVID-19 and/or requiring face coverings and social distancing for both those who are fully vaccinated as well as those who are not. Notwithstanding the above, the Policy Council will at all times comply with applicable provisions of the Brown Act.

Article 10: Officers

Section 1 – Officers The Policy Council shall have the following officers; Chairperson, Vice-Chairperson and Secretary. The alternate to the member serving in these officer positions shall likewise assume the officer position when the alternate is attending in the place and stead of the respective officer including, without limitation, during the Executive Committee meetings and as serving as the representative to the CAPMC Board of Directors.

Section 2 – Duties of Officers The duties of these officers shall be as follows:

- A. **Chairperson** The Chairperson shall be the Chairperson of the Policy Council and Executive Committee. The Chairperson shall:
1. Be a member of the Policy Council and the Executive Committee.
 2. Call to order all meetings of the Policy Council and Executive Committee and work with parents and staff (as may be necessary and appropriate) in the development of agendas and submission of agendas with notice of call and keep order over all meetings.
 3. Preside at all meetings of the Policy Council and Executive Committee.
 4. Exercise such other powers and performs such other duties as may be prescribed by the Policy Council.
- B. **Vice-Chairperson** The Vice-Chairperson shall be a member of the Policy Council and Executive Committee. In the absence or incapacity of the Chairperson, the Vice-Chairperson shall preside at meetings and shall also perform such other duties as may be prescribed by the Policy Council from time to time.
- C. **Secretary** The Secretary shall be a member of the Policy Council and Executive Committee and shall keep, or work with staff to cause to be kept, minutes of all Committee and Executive Committee meetings, and other such duties as may be prescribed by the Policy Council.

Article 11: Election of Officers

Section 1 – Election of Officers The officers shall be elected (annually) to a one-year term by the Policy Council. Election shall take place at the Policy Council meeting following the seating of the new Policy Council members.

Section 2 – Term of Office The term of office for officers begins at the same time of their election until the new representatives are seated the following year.

Section 3 – Vacancies in Officer Positions Vacancies in officer positions shall be filled at the

next regular noticed meeting of the Policy Council to complete the unexpired term of the position being filled.

Section 4 – Alternates may not serve as officers on the Policy Council except to the extent the alternate is assuming the position temporarily as set forth below in Article 12, Section 1.

Section 5 – Designated Representatives Designated Representatives of the Community Representative or other designee officials may not serve as officers.

Article 12: Committees

Section 1 – Executive Committee The Executive Committee shall be composed of the officers and one member elected by the Policy Council. As noted above, the alternate to the member serving on the Executive Committee shall likewise assume the officer position when the alternate is attending in the place and stead of the respective officer Executive Committee member. There will be no limit on the number of terms served by non-officers on the Executive Committee.

Section 2 – Executive Committee – Interim Matters The Executive Committee shall act on interim or emergency matters which cannot wait until the next regular Policy Council meeting.

Section 3 – Executive Committee – Resolving Administrative Management Issues The Executive Committee shall be responsible for determining major administrative and management issues to be addressed by Administration and Policy Council.

Section 4 – Executive Committee Schedule The Executive Committee shall determine its own meeting schedule. Meetings may be called by the President or shall be called upon request of majority members of the Executive Committee.

Section 5 – Executive Committee Quorum A quorum for any of the Executive Committee shall be 50 percent of the authorized total membership of the Executive Committee.

Section 6 – Executive Committee Minutes The Policy Council shall review the minutes of each Executive Committee and accept or reject such minutes in whole or in part.

Article 13: Conflict of Interest

Section 1 – No Conflict of Interest All Policy Council Members will be required to sign a Policy Council Code of Conduct form on a yearly basis. The form indicates that each member acknowledges the following:

- Participation on the Policy Council will result in no financial gain to the Policy Council member or any member of his/her family.
- Conflict of Interest – The Policy Council member confirms that he/she is not related to any Head Start employee by blood or marriage.

Oath of Confidentiality – The Policy Council member acknowledges and agrees that all information obtained during his/her participation on the Policy Council meetings is confidential and that no information gained as a result of participation on the Policy Council will be used for any purpose except to make appropriate decisions and recommendations for the program.

Section 2 – Employment with CAPMC CAPMC employees may not serve on the policy council except parents who occasionally substitute as staff. Any Policy Council Member wishing to apply for a position within CAPMC must resign or have vacated his/her Policy Council Representative position prior to submitting any application for employment.

Section 3 – Loans CAPMC may not lend any money or property to, or guarantee the obligation of, a Policy Council Representative or officer; provided however that CAPMC may advance money to a Director or officer of CAPMC for expenses reasonably anticipated to be incurred in the performance of his or her duties if that Policy Council Representative or officer would otherwise be entitled to reimbursement for such expenses by CAPMC. In the case of an advance, itemized receipts shall be submitted to the Assistant to the Head Start Director within ten days of the actual expenditure. As noted above, checks for meeting reimbursements will be valid for a period of nine (9) months from the date of the check. If the Policy Council Representative (or alternative) does not cash the reimbursement within nine months of the date of issuance of the reimbursement check, the check will be considered null and void and the expenses no longer subject to reimbursement.

Article 14: Confidentiality

Section 1 – Confidentiality All officers, employees and volunteers (Policy Council and CAPMC Board Members) collecting, maintaining and utilizing any client data information or Executive Session or Closed Session information in the course of their work in CAPMC shall sign a Policy Council Code of Conduct form. Any person breaching confidentiality of Executive or Closed Sessions or client data information will be immediately suspended from the Policy Committee, and where appropriate be asked to resign or be removed from the Board upon a two-thirds (2/3) vote of the members then in office. Anyone who discloses confidential or other information disclosed during closed sessions may also be potentially liable for violations of the Brown Act which carries substantial civil and criminal penalties.

Article 15: Binding Arbitration

Section 1 – Binding Arbitration The Binding Arbitration Agreement for Resolution of Impasse between the CAPMC Board of Directors and the Policy Council must be followed and is hereby incorporated herein by reference into these Bylaws.

Article 16: Amendments and Revisions

The Policy Council may adopt, amend, or repeal Bylaws by affirmative vote of two-thirds (2/3) of the members then in office. A public notice of any proposed bylaw change must be

made at least two weeks prior to the meeting at which such a proposal will be voted upon. Proposed amendments to these Bylaws must be in writing and sent to the members at least seven days in advance of the Policy Council meeting in which the Policy Council will act to provide public notice of a proposed bylaw change.

If any provision of these Bylaws requires the vote of a larger proportion of the Policy Council than is otherwise required by law, that provision may not be altered, amended, or repealed except by that greater vote.

CODE OF CONDUCT

The Madera Regional and Early Head Start Policy Council recognizes that persons involved in governance activities—which includes the Policy Council—are leaders, models, and representatives of the organization. All members will be expected to conduct themselves such that their personal and professional conduct does not have a negative effect on services or reflect badly on Madera Regional and Early Head Start public's image, reputation, or credibility.

CODE OF CONDUCT

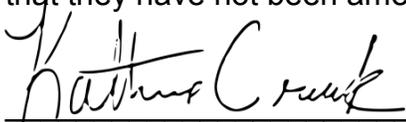
The Madera Regional and Early Head Start Policy Council members:

1. Will respect and promote the unique identity of each child, family, employee, Council and Board member and refrain from stereotyping on the basis of gender, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the

- provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.
2. Conflict of Interest – I am confirming that I am not related to any Community Action Partnership of Madera County employee by blood or marriage.
 3. Must uphold the agency's confidentiality guidelines stated as follows:
 - i. No information regarding children and families of children enrolled with Madera Regional and Early Head Start is to be discussed outside of the work setting or Board/Policy Council meetings;
 - ii. Information is to be discussed within the work setting and at Board/Policy Council meetings only as is necessary and related to program operations/business or decision-making;
 - iii. No information learned at Board/Policy Council meetings or while conducting Board/Policy Council business may be discussed or used in any way outside of Board/Policy Council activities.
 4. Will support and participate in a TEAMWORK approach to decision making.
 5. Will behave and interact respectfully while participating on Board/Policy Council or representing the organization within the community.
 6. Must have an interest and concern for children and their families.
 7. May not accept gifts and/or gratuities as stated in the Community Action Partnership of Madera California Personnel Policy Manual.
 8. Are prohibited from using their position on Board/Policy Council for purposes which are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with family, business or other ties.
 9. Must not make public statements under the auspices of any agency title without the Board of Directors' approval.
 10. Will follow all Community Action Partnership of Madera California – Madera Regional and Early Head Start general operating procedures.
 11. Will respect and uphold the legal authority of the Board of Directors to establish, review, or revise the standards of conduct for individuals participating on the Board/Policy Council .

CERTIFICATION OF CHAIRSPERSON

I certify that I am the duly acting Chairperson of the Madera Regional and Early Head Start Policy Council that the above Bylaws are the Bylaws of this Madera Regional and Early Head Start Policy Council as adopted by the Policy Council on November 6, 2025, and that they have not been amended or modified since that date.



 Katherine Creek, Chairperson

Dated: 02/06/2026



Report to the Board of Directors

Agenda Item Number: D-11

Board of Directors Meeting for: February 12, 2026

Author: Mattie Mendez

DATE: February 4, 2026
TO: Board of Directors
FROM: Mattie Mendez, Executive Director
SUBJECT: Annual Conflict of Interest Certification

I. RECOMMENDATION:

Review and complete the Annual Conflict of Interest Certification Form and Form 700 Statement of Economic Interest.

II. SUMMARY:

On an annual basis, members of the Board of Directors, the Executive Director, the Chief Financial Officer, Head Start Director, Program Managers, and those staff that influence vendor selections must complete a Form 700, Report of Economic Interests and complete the Annual Conflict of Interest Disclosure Form. This disclosure form must be completed as part of the agency's ongoing policies annually.

III. DISCUSSION:

- A. The CAPMC Conflict of Interest Policy was revised on February 7, 2025. A copy of the policy is attached. It defines interested parties and financial interests.
- B. Every Board Member, the Executive Director and the Chief Financial Officer need to complete the Annual Conflict of Interest Disclosure Form. This Disclosure Form should be completed and returned no later than April 1, 2026, along with the completed and signed Form 700.
- C. Staff will make Form 700 and Form 700 instructions available to each Board Member. The Form 700 must be filed by April 1, 2026. This is item #1C on the Disclosure Statement.
- D. The listing of the agency's vendors/contractors for the calendar year 2025 is attached. Please review the listing and respond to question #5 on the Disclosure Statement.
- E. The purpose of this disclosure is to avoid and refrain from any potential or actual conflicts of interest or to receive any benefit by entering into any transaction or arrangement. This disclosure also provides a mechanism for reporting any real or apparent conflicts of interest to the Executive Director.

IV. FINANCING: None

Community Action Partnership of Madera County
Conflict of Interest Policy
For Directors, Officers, Employees, Volunteers

Article I – Purpose

1. The purpose of this conflict of interest policy is to protect the interests of both Community Action Partnership of Madera County (“CAPMC” or the “Agency”) and its directors, officers, employees and volunteers (including, without limitation, Head Start Policy Council/Committee members in avoiding conflicts of interest (and the appearance of conflicts of interests) whenever the Agency is contemplating entering into a transaction or arrangement that might benefit (or appear to benefit) the private interests of an Agency employee, volunteer, officer or director of CAPMC, their immediate family members, or might result in a possible excess benefit transaction.
2. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations such as CAPMC as well as political officials who may be serving as CAPMC board members.
3. All CAPMC directors, officers, employees, and volunteers (including Head Start policy council/committee members) have an obligation to:
 - a. Avoid potential or actual conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Agency in dealing with outside entities or individuals,
 - b. Disclose potential, actual and apparent conflicts of interest to the Agency’s Executive Director, and
 - c. Refrain from participation in any decisions on matters that involve a potential, actual or apparent conflicts of interest or the appearance of a conflict until such time as the conflict is reviewed and resolved and action taken as detailed below to minimize or eliminate the conflict of interest.

Article II – Definitions

1. **Interested Persons** – The persons covered under this policy shall hereinafter be referred to as “**Interested Persons.**” Interested Persons include all members of the CAPMC Board of Directors as well as all CAPMC officers, employees, volunteers (including, without limitation, Head Start Policy Council/Committee members),

and those persons with the following relationships to the Interested Persons listed above:

- a. Spouses or domestic partners
 - b. Siblings (blood, Step and in-laws)
 - c. Parents, children, grandchildren, and great-grandchildren (including all blood, step and in-laws of each)
 - d. Spouses of persons listed above in this subsection 1(b) and (c);
 - e. Corporations, partnerships, limited liability companies (LLCs), and other forms of business in which the Interested Persons as defined above are an employee, officer or director or have a direct or indirect ownership interest (“**Commercial Entity**”).
2. **Financial Interest** – An Interested Person has a financial interest if the Interested Person has, directly or indirectly, through business, investment, or family:
- a. An ownership or investment interest in any entity with which CAPMC has a transaction or arrangement,
 - b. A compensation arrangement with CAPMC or with any entity or individual with which CAPMC has a transaction or arrangement, or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which CAPMC is negotiating a transaction or arrangement.

Conflicts of interest arise when the interest of any Interested Person or their immediate family as defined about in Subsection 1(a)-(d) (“**Immediate Family**”) may be seen as competing with those of the Agency. Conflicts of interest may be financial (where an Interested Person benefits financially directly or indirectly) or non-financial (e.g. seeking preferential treatment, using confidential information, etc.).

A conflict of interest arises when an Interested Person and/or their Immediate Family is involved in a proposed Agency decision is in the position to benefit, directly or indirectly from the Interested Person’s dealings with the Agency.

A potential conflict of interest exists when the Interested Person and/or their Immediate Family is in the position to obtain any potential or actual benefit from the proposed transaction.

Examples of potential, actual or apparent conflicts of interest include, but are not limited to, situations in which the Interested Person or their Immediate Family:

- i. Negotiates or approves a contract, purchase, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services. Personal and institutional services are covered, including banking and other financial services, medical, legal, and other professional services, management and consultant services, as well as other types of skilled or unskilled labor;
- ii. Negotiates or approves a contract, sale, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the good or services;
- iii. Employs or approves the employment of, or supervises a person who is a member of their Immediate Family of the board/policy council/committee member or employee.
- iv. Sells products or services in competition with the Agency;
- v. Uses the Agency's facilities, other assets, employees, or other resources for personal gain;
- vi. Receives a gift from a vendor, if the Interested Person is responsible for initiating or approving purchases from that vendor.

3. Board Member, Policy Council/Committee Member Employment

Any person who is or has served as a member of the Board of Directors in the six months previous to the person's application for employment at CAPMC is not eligible for employment consideration, except for target area representatives and members of the Head Start Policy Council/Committee members or their representative on the CAPMC Board of Directors.

Additionally, no Immediate Family member of the Board of Directors or the Policy Council/Committee member may be an employee of the Agency. This does not prohibit an Immediate Family member from submitting an application for employment with the Agency. However, should the Immediate Family member be offered and accepts employment, the related Director or Policy Council/Committee member must resign his/her position before the Immediate Family member commences work. Nothing contained in the provision would permit any preferential treatment or consideration of an employment application of an Immediate Family member as defined herein.

Article III – Disclosure Requirements

An Interested Person who believes that the Interested Person may be perceived as having a potential, actual or apparent conflict of interest in a discussion or decision must disclose that conflict to the group as soon as possible after the potential or actual conflict becomes aware of known to the Interested Person. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure and consultation as may be reasonable and appropriate with the Executive Director and/or the Agency's legal counsel.

CAPMC requires the following:

1. On an annual basis, all political officials serving as a Director must confirm it has timely completed Form 700 in their official capacity as a public official.
2. All members of the Board of Directors as well as Agency directors and officers (Executive Director, Chief Financial Officer, Human Resources Director) and Program Managers shall complete the Agency's Conflict of Interest Forms and Report of Economic Interests.
3. All Interested Persons are required to notify the Executive Director or any potential, actual or apparent conflict of interest that may arise in the course of carrying out assigned duties for the Agency. All members of the Board of Directors are referred to CAPMC's Bylaws and its provisions regarding the identification and resolution of conflicts of interest that may arise during their involvement with the Agency. Where there is a conflict between this policy and the CAPMC bylaws, the terms and conditions of the bylaws govern and supersede this policy.
4. The Agency's fiscal department shall distribute on an annual basis a list of all vendors with whom the Agency has transacted business at any time during the preceding year, along with a copy of the disclosure statement to all members of the Board of Directors as well as Agency directors and officers (Executive Director, Chief Financial Officer, Human Resources Director), Program Managers and employees with purchasing and/or hiring responsibilities or authority. Using the prescribed form these individuals shall inform, in writing and with a signature, the Executive Director and Finance Committee of all potential reportable conflicts. This list will also be provided at the inception of employment or appointment of any of the positions listed herein.
5. During the year, these individuals shall submit a signed, updated disclosure form if any new potential conflict arises.
6. Prior to any management, board or committee action on a contract or transaction involving a conflict of interest, material facts to a conflict of interest shall be

disclosed by the Interested Person to the Executive Director or designee. Such disclosure shall be reflected in the minutes of the meeting.

7. A person who has a potential, actual or apparent conflict of interest shall not participate in or be present during discussion of the matter until the conflict issue has been resolved and the person is allowed to continue to be involved. Such person shall not attempt to exert his or her personal influence with respect to the matter.
8. A person who has a unresolved conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be present and not counted in determining a quorum for purposes of the vote. The person having an unresolved conflict of interest may not vote on the contract or transaction and shall not be present in the meeting room during deliberations or when the vote is taken. Such a person's ineligibility to vote and abstention from voting shall be reflected in the minutes of the meeting.

Article IV – Resolution of Conflicts of Interest

All potential, actual or apparent conflicts of interest shall be disclosed to the Board Chairperson or the Executive Director of the Agency. Conflicts shall be resolved as follows:

- The Chairperson of the Board of Directors shall be responsible for making all decisions concerning the resolution of any conflict of interest involving the Executive Director, members of the Finance Committee, or other members of the Board of Directors. If the actual, potential or apparent conflict involves the board chair, then the board shall appoint of committee of three board members not involved in the actual, potential or apparent conflict to make all decisions concerning resolution of the conflict. The Agency's legal counsel may be consulted as reasonably necessary and appropriate to assist in the identification and resolution of any real, actual or apparent conflict of interest.
- The Executive Director shall be responsible for making all decisions concerning resolutions of conflicts involving Agency employees and volunteers (including, without limitation Head Start Policy Council/Committee members. The Agency's legal counsel may be consulted as reasonably necessary and appropriate to assist in the identification and resolution of any real, actual or apparent conflict of interest.

Any Interested Person for whom a conflict has been declared may appeal the decision follows:

- An appeal must be directed to the Chairperson of the Board of Directors. If the actual, potential or apparent conflict involves the board chair, then the board shall appoint of committee of three board members not involved in the actual, potential or apparent conflict to make all decisions concerning resolution of the conflict.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the board.
- The Agency's legal counsel may be consulted as reasonably necessary and appropriate to assist in the identification and resolution of the appeal.

Article V – Disciplinary Action for Violations of this Policy

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, removal from the board or policy council/committee, referral for criminal prosecution or the pursuit of a civil action, and reimbursement to the Agency or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action as set forth the Agency's Personnel Policies and Procedures. Any Interested Person charged with a violation of this policy will be afforded an opportunity to explain his/her actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that in a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any Program Manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A member of the Board of Directors or policy council/committee who violates this policy will be removed from his/her respective governing board and reported, as appropriate, to

the public agency or entity it represents. The services of a volunteer who violates this policy will be subject to immediate termination of the relationship.



Annual Conflict of Interest Disclosure Statement Board of Directors, CAPMC Officer or Director

This information applies to current activities or any activities anticipated during the next 12 months. Attach additional sheets if necessary. (**Note:** All underlined words are detailed in CAPMC Conflict of Interest Policy provided to you as well as the CAPMC Financial Procedures Manual.)

Name: _____ Date: _____

1. Position

- a. Are you a voting Board Member? Yes No
- b. Are you an Officer or Director? Yes No

If so, which position do you hold? _____

- c. Have you completed the Report of Economic Interest, as required by the CAPMC Bylaws? Yes No

2. I affirm the following: Initial below

- a. I have received a copy of the CAPMC Conflict of Interest Policy. _____
- b. I have read and understand the policy. _____
- c. I agree to comply with the policy. _____
- d. I understand that CAPMC is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of tax-exempt purposes. _____

3. Disclosure

- a. Do you or does any member of your immediate family have or anticipate having a financial interest in, or receive or anticipate receiving a financial interest or benefit from any commercial entity whose activities relate to CAPMC activities or other responsibilities as a member of the Agency?

Yes No

If Yes, please describe:

- b. Have you influenced or played a role in any relationship between the Agency and an individual or commercial entity for whom you provide consulting or other professional services, or do you anticipate doing so within the next 12 months? Yes No

If Yes, please describe:

- c. Do you or does any member of your immediate family hold a managerial position in or serve on an advisory board of a commercial entity whose activities relate to your Board of Directors' activities or other responsibilities as a member of the Board of Directors, or anticipate doing so within the next 12 months? Yes No

If Yes, please describe:

- d. Have you participated in or otherwise influenced the selection by the Agency of a contractor, vendor, or supplier of goods or services in or from which you or any member of your immediate family has had or received a financial interest? Yes No

If Yes, please describe:

- e. Have you participated in or otherwise influenced any Agency transaction to buy, sell, lease, or license real or intellectual property to or from any business in or from which you or any member of your immediate family has had or received a financial interest? Yes No

If Yes, please describe:



Policy Name: Conflict of Interest
Policy Number: 1.2.4

-
- f. Have you taken any administrative action within the Agency

which is likely to benefit a business in which you or any member of your immediate family has a financial interest? Yes No

If Yes, please describe:

g. Do you serve on the Board of Directors or an advisory Board of any other commercial entity? Yes No

If Yes, please describe:

4. Previous Disclosures

a. In the last 12 months, have you disclosed any potential, actual or apparent conflict of interest that may or may not still exist? Yes No

If yes, please describe subject matter and date of disclosure:

5. Review of Agency vendor list (published every January)

a. Do you or any member of your immediate family have or anticipate receiving a financial interest from any of the vendors listed? Yes No

If yes, please disclose name of vendor(s) and financial interest(s):

I declare under penalty of perjury under the laws of the State of California that the aforementioned information and disclosure is true, correct, and complete to the best of my knowledge.

Signature

Date

2025-2026 Statement of Economic Interests



Form 700

A Public Document

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Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2025

Quick Start Guide
Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 2 – Elected State Officers, Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What to Know

What's New

Gift Limit Increase

The gift limit increased to **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

Required Electronic Filing for FPPC (Section 87500) Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Reporting Prospective Employment

Effective January 1, 2026, Section 87200 Filers must report any arrangement for prospective employment on attachment Form 700-P. Attachment Form 700-P is filed electronically via the FPPC's e-filing portal. (See Reference Pamphlet, page 16, for more information.)

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Multi-County Agencies, Boards, Commissions: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200 State Filers, for offices not specified in Section 87500, file as follows: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200.5 Filers — Groundwater Sustainability Agency:

Members of the Board of Directors and Executives (e.g., Executive Director, General Manager, or other equivalent position) file electronically with the FPPC.

Officials and Candidates Specified in Section 87500, FPPC Filers: The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)
- A public official who manages public investments

Candidates, for offices not listed in Section 87500 above, file as follows:

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

What to Know Continued

How to file:

The Form 700 is available at www.fppc.ca.gov. Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

Wet Signature ➤ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

Digital Signature ➤ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

Electronic Signature ➤ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

➤ March 2, 2026

- Elected State Officers
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

➤ April 1, 2026

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2025, and December 31, 2025, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2027, or April 1, 2027, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2026. (See Reference Pamphlet, page 7, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Certain candidates listed in Government Code Section 87500, FPPC Filers, are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov. Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, FPPC Filers, then you must amend your statements electronically using the FPPC's e-filing system.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2025, through December 31, 2025. If the period covered by the statement is different than January 1, 2025, through December 31, 2025, (for example, you assumed office between October 1, 2024, and December 31, 2024 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.
- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2025, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2025, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2024, and December 31, 2024, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2025.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State Judge (Supreme, Appellate, Superior Court), Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
Multi-County County of
City of Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2025, through December 31, 2025. Leaving Office: Date Left (Check one circle below.)
-or- The period covered is through December 31, 2025. The period covered is January 1, 2025, through the date of leaving office.
Assuming Office: Date assumed -or- The period covered is through the date of leaving office.
Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

Schedule A-1 - Investments – schedule attached Schedule C - Income, Loans, & Business Positions – schedule attached
Schedule A-2 - Investments – schedule attached Schedule D - Income – Gifts – schedule attached
Schedule B - Real Property – schedule attached Schedule E - Income – Gifts – Travel Payments – schedule attached
Attachment 700-P - Prospective Employment (87200 Filers Only) – schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature
(month, day, year) (File the originally signed paper statement with your filing official.)

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 14, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms)	
Feather River Irrigation District	
Division, Board, Department, District, if applicable	Your Position
N/A	Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2025 annual statement, **do not** change the pre-printed dates to reflect 2026. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2026, through December 31, 2026, will be disclosed on your statement filed in 2027. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

_____/_____/25 _____/_____/25
ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 14.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 16.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 17, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 14.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity, unless it is one that is commonly understood by the public.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:	
\$0 - \$1,999	____/____/25	____/____/25
\$2,000 - \$10,000	ACQUIRED	DISPOSED
\$10,001 - \$100,000		
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:	
\$2,000 - \$10,000	____/____/25	____/____/25
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:	
\$0 - \$1,999	____/____/25	____/____/25
\$2,000 - \$10,000	ACQUIRED	DISPOSED
\$10,001 - \$100,000		
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INVESTMENT
 Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:
 INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:	
\$2,000 - \$10,000	____/____/25	____/____/25
\$10,001 - \$100,000	ACQUIRED	DISPOSED
\$100,001 - \$1,000,000		
Over \$1,000,000		

NATURE OF INTEREST
 Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____
Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 12, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 9.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 15, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE B
Interests in Real Property
 (Including Rental Income)

Name _____

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/25	____/____/25
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/25	____/____/25
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

NAME OF LENDER* _____

ADDRESS (Business Address Acceptable) _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

INTEREST RATE TERM (Months/Years)

_____ %	None	_____
---------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable _____

Comments: _____

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. INCOME RECEIVED	▶ 1. INCOME RECEIVED												
<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000	<p>NAME OF SOURCE OF INCOME _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE _____</p> <p>YOUR BUSINESS POSITION _____</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">GROSS INCOME RECEIVED</td> <td style="width: 50%; border: none;">No Income - Business Position Only</td> </tr> <tr> <td style="border: none;">\$500 - \$1,000</td> <td style="border: none;">\$1,001 - \$10,000</td> </tr> <tr> <td style="border: none;">\$10,001 - \$100,000</td> <td style="border: none;">OVER \$100,000</td> </tr> </table> <p>CONSIDERATION FOR WHICH INCOME WAS RECEIVED</p> <p>Salary Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.)</p> <p>Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)</p> <p>Sale of _____ <i>(Real property, car, boat, etc.)</i></p> <p>Loan repayment</p> <p>Commission or Rental Income, list each source of \$10,000 or more</p> <p>_____ <i>(Describe)</i></p> <p>Other _____ <i>(Describe)</i></p>	GROSS INCOME RECEIVED	No Income - Business Position Only	\$500 - \$1,000	\$1,001 - \$10,000	\$10,001 - \$100,000	OVER \$100,000
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												
GROSS INCOME RECEIVED	No Income - Business Position Only												
\$500 - \$1,000	\$1,001 - \$10,000												
\$10,001 - \$100,000	OVER \$100,000												

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p>\$500 - \$1,000</p> <p>\$1,001 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>OVER \$100,000</p>	<p>INTEREST RATE TERM (Months/Years)</p> <p>_____ % None _____</p> <p>SECURITY FOR LOAN</p> <p>None Personal residence</p> <p>Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p>Guarantor _____</p> <p>Other _____ <i>(Describe)</i></p>
--	--

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 12.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 9.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- 87200 Filers – if reporting prospective employment, use attachment Form 700-P available on the FPPC's e-filing portal. Do not use Schedule C to report prospective employment.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are **not** required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 13.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 9.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE D
Income – Gifts

Name _____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

Comments: _____

Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

Name _____

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>AMT: \$</small> 550.00	
<small>(if gift)</small>	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <small>-or-</small> <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

Note that the same payment from a 501(c)(3) would NOT be reportable.

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
<small>DATE(S):</small> 09 / 04 / XX - 09 / 08 / XX <small>AMT: \$</small> 3,874.38	
<small>(if gift)</small>	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <small>-or-</small> <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 11.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 11.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 15.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 9.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 15.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.



Report to the Board of Directors

Agenda Item Number: D-12

Board Of Directors Meeting for: February 12, 2026

Author: Maritza Gomez-Zaragoza

DATE: February 3, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Director

SUBJECT: 2024-2025 CAPMC Madera Head Start and Early Head Start Annual Public Report.

I. **RECOMMENDATIONS**

Review the 2024-2025 CAPMC Madera Head Start Annual Report. (*Informational Only*)

II. **SUMMARY**

Per the 2007 Head Start Act, CAPMC Madera Head Start and Early Head Start shall make available to the public a report that is published at least once each fiscal year. The report presented discloses information from the most recently concluded fiscal year of June 1, 2024-May 31, 2025. The annual report must also include the following:

- (A) The total amount of public and private funds received by the CAPMC agency and the amount from each source.
- (B) An explanation of budgetary expenditures and proposed budget for the 2024-2025 fiscal year.
- (C) The total number of children and families served in the 2024-2025 Madera Head Start & Early Head Start program. The total enrollment and the percentage of eligible children served.
- (D) The results of the most recent review by the financial auditor.
- (E) The percentage of enrolled children that received medical and dental exams.
- (F) Information about parent involvement activities.
- (G) The agency's efforts to prepare children for kindergarten.
- (H) Any other information that may be required by the Secretary of Health and Human Services in Washington DC.

III. **DISCUSSION**

Utilizing the Child Plus and Accufund systems, 2024-2025 Program Information Report (PIR) and monitoring reports, the Head Start Department is pleased to share their Madera/Mariposa Head Start and Early Head Start annual report. The report will be reviewed in its entirety to reflect areas of need and the strengths of the program. This information will be shared with the Policy Council, Board of Directors, staff, parents/families, and community partners from Madera Counties. The report will also be made available on CAPMC's website and social media platforms.

- The 2024-2025 CAPMC Madera Head Start and Early Head Start Annual Public Report will be presented for review to the Policy Council on February 5, 2026.

IV. FINANCING - Minimal

CAPMC
HEAD START
ANNUAL REPORT

2025

MADERA REGIONAL &
EARLY HEAD START PROGRAM



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OUR AGENCY

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

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

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

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

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



HEAD START DIRECTOR MESSAGE

Community Action Partnership of Madera County's (CAPMC) Head Start Department would like to share important information regarding the services that the Madera Head Start and Early Head Start programs provide to the children and families in Madera County. The 2024-2025 Annual Report's data provides an overview of the funding, staffing, enrollment, attendance, school readiness results, and overall services provided by the program.

Madera Head Start and Early Head Start are direct grantees of the Office of Head Start Region IX. A grant application is submitted annually, and funding is awarded to CAPMC. For the 2024-2025 program year, CAPMC was funded to serve 196 preschool children and 50 children ages zero to three, including pregnant women. By the end of the program year, a total of 257 preschool children and 78 Early Head Start children and families were served.

During the children and families' participation in the program, they receive comprehensive services inclusive of education, health, nutrition, mental health, and disabilities. CAPMC's primary goal is to provide families with opportunities to engage with their children, increase their knowledge of their children's development, and ultimately, assist them in becoming their children's lifelong educators.

I want to acknowledge our exceptional staff for all their dedication to providing quality educational experiences to our children, the Policy Council and Board of Directors for their continued support, and our community partners that make it possible for the program to provide assistance to families in need. This is truly a "community effort" to help families meet their needs and allow children to be successful in their educational path.

A special recognition and gratitude to the families of the program that allow program staff the honor of educating and caring for their children on a daily basis. It is a privilege to be able to serve the families of Madera County.

Respectfully,

Maritza Gomez-Zaragoza

Head Start Program Director
Community Action Partnership of Madera County



SHARED GOVERNANCE

BOARD OF DIRECTORS

Deborah Martinez
Department of Social Services

David Hernandez
Madera Unified School District

Leticia Gonzalez
Madera County Board of Supervisors

Steve Montes
Madera City Council

Jeff Troost
City of Chowchilla

Debi Bray
Madera Chamber of Commerce

Donald Holley
Community Affairs Expertise

Eric LiCalsi
Criminal Defense and Labor Law

Martha Garcia
Central Madera/Alpha

Tyson Pogue
Eastern Madera County

Richard Gutierrez
Eastside/Parksdale

Molly Hernandez
Fairmead/Chowchilla

Aurora Flores
Monroe/Washington

POLICY COMMITTEE

Chowchilla

Representative: Alexandra Parkhill

Alternate: Aime Quirino

Cottonwood

Representative: Guadalupe Flores

Alternate: Abigail Agustin

Eastside

Representative: Ana Bertha Rodriguez

Alternate: Joanna Reducindo

Early Head Start

Representative: Luz Martinez

Alternate: Vacant

Early Head Start

Representative: Vacant

Alternate: Vacant

Fairmead

Representative: Liliana Serna

Alternate: Vacant

Mis Tesoros

Representative: Kimberly Thomas

Alternate: Leslie Patino

North Fork

Representative: Jessika Ramirez

Alternate: Vacant

Oakhurst

Representative: Katherine Creek

Alternate: Danielle Doedens-Lung

Ruth Gonzales

Representative: Irene Gomez

Alternate: Vacant

Valley West

Representative: Amanda Walter

Alternate: Yuliana Gomez Rojas

Verdell McKelvey

Representative: Jazmin Ortiz

Alternate: Vacant

Board Representation

Representative: Martha Garcia

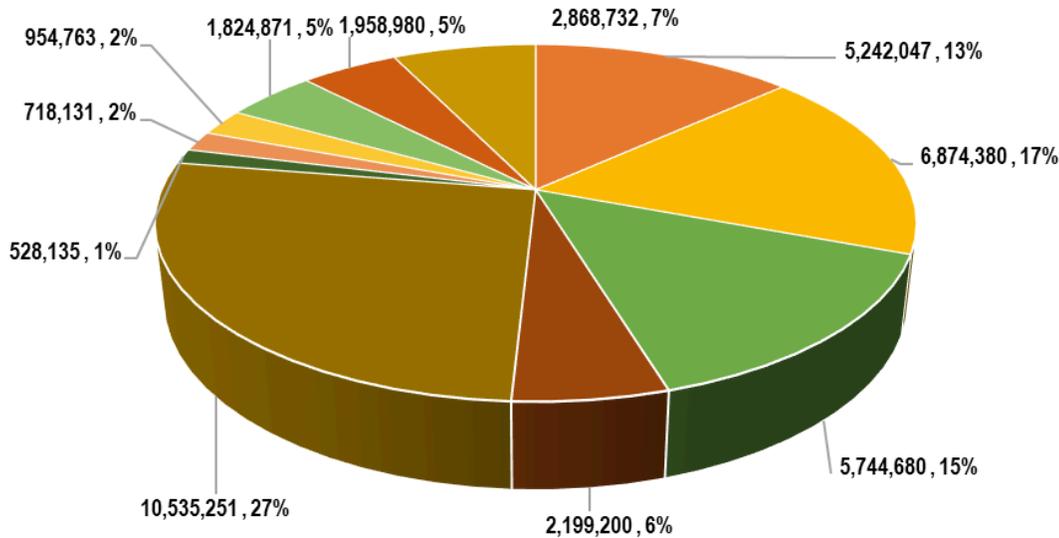
Community Representation

Representative: Vacant



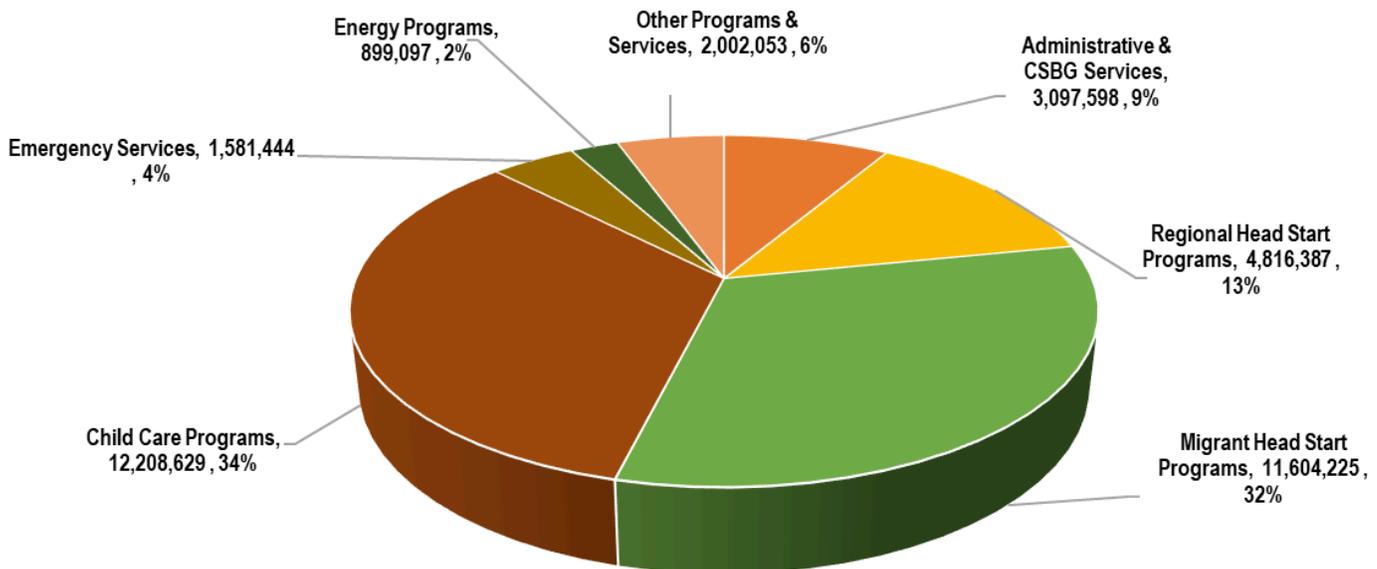
AGENCY BUDGET 2023-2024

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



- HHS Head Start - Region IX
- HHS Migrant Head Start - SCOE
- HHS Migrant Head Start - CAPSLO
- CA Dept. of Education - SCOE
- CA Dept. of Social Services
- US Dept. of Agriculture
- US Dept. of Housing and Urban Dev.
- CA Community Services Dept.
- DOJ CA Office of Emergency Services
- Miscellaneous, Fees and Donations
- In-kind Contributions

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



An audit was conducted by Randolph Scott & Company as of June 30, 2025. In the auditor's judgment, he/she had no reservation as to the fairness of presentation of Community Action Partnership of Madera County financial statements and their conformity with Generally Accepted Accounting Principles (GAAP). A "clean opinion" was given without any reservations of the financial condition. There were no findings or questioned costs or any material or significant internal control weaknesses noted during the audit.



2024-2025 MADERA REGIONAL & EARLY HEAD START BUDGET

Legal Name: Community Action Partnership of Madera County

Grant Number: 90-CH-9950

Annual Funding Cycle: June 1, 2024 - May 31, 2025

Number of Eligible Children Served in Madera County:

0-2 Year Olds 306

3-5 Year Olds 509

Total 815

FUNDS AWARDED BY PROGRAM	REGIONAL	EARLY HEAD START
BASIC FUNDS	\$4,496,470	\$826,615
T&TA FUNDS	\$46,026	\$13,373
NON-FEDERAL FUNDS	\$1,135,624	\$209,997

**TOTAL FUNDS AWARDED:
\$5,382,484**

Salaries, Fringe & Benefits	\$3,353,792
Other	\$1,094,392
Indirect	\$443,997
Supplies	\$369,404
Travel	\$12,500

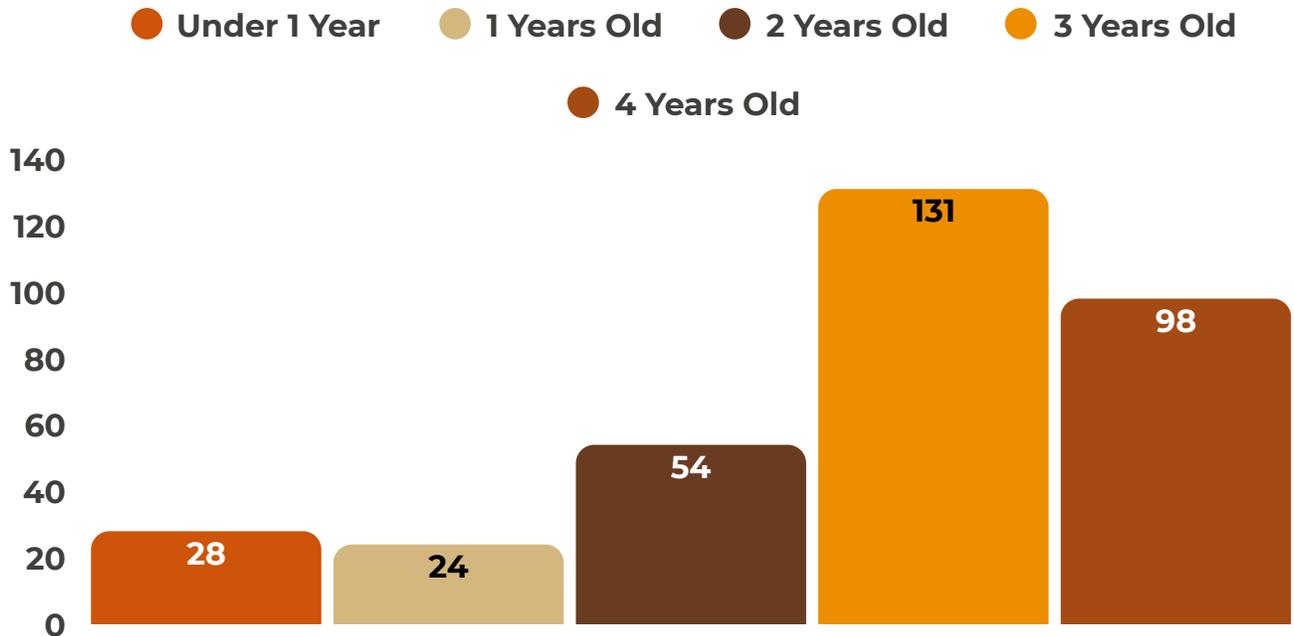
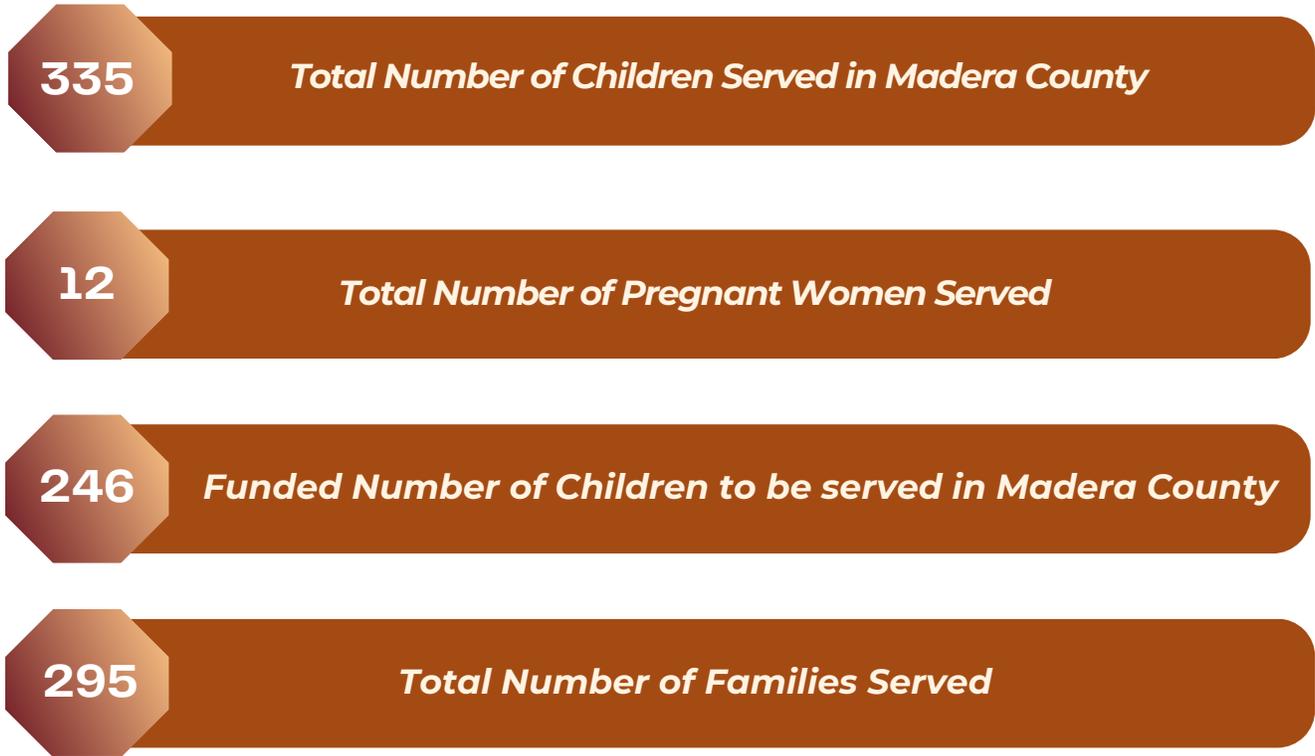
Program Option: Center-Based
Licensed by Community Care Licensing
Centers are open 10 hours per day

In 2025, the Office of Head Start acknowledge that Community Action Partnership of Madera County Head Start Programs were in full compliance with all applicable Head Start Performance Standards, laws, regulations and policy requirements.



CHILDREN & FAMILIES SERVED

The Madera Regional and Early Head Start Program met the funded enrollment for the 2024–2025 program year. The breakdown of the ages of enrolled children is as follows:



ENROLLMENT

Average Monthly Attendance
86%



Eligibility	Children Enrolled
Income Below 100% of Federal Poverty Line	63
Receipt of Public Assistance	246
Foster Children	9
Homeless	1

CHILDREN WITH DISABILITIES PRESCHOOL IEP'S

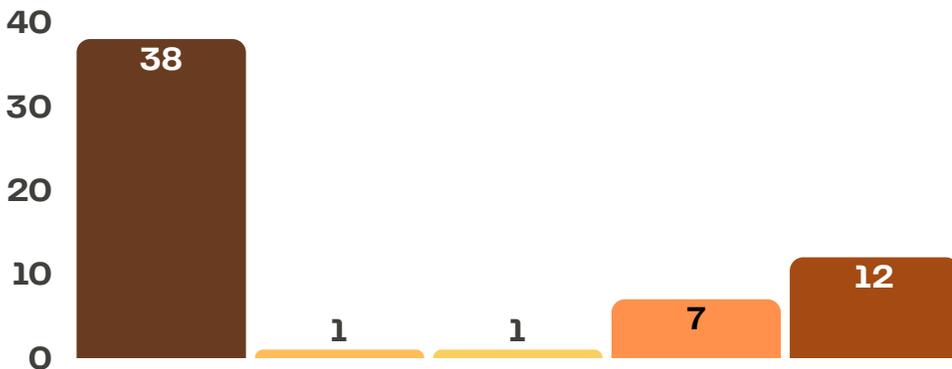
● Speech or Language Impairment

● Health Impairment, Including Deafness

● Intellectual Disabilities ● Autism

● Infant/Toddler IFSP'S

Enrolled Children with Disabilities
17%



SERVICES PROVIDED TO EXPECTANT MOTHERS:

<i>Services Provided</i>	<i>Number of Women</i>
Prenatal health care	12
Postpartum health care	9
Scheduled a newborn visit within two weeks after the infant's birth	7
A professional oral health assessment, examination, and / or treatment	12
Mental health interventions and follow up	3
Education on fetal development	12
Education on the benefits of breastfeeding	12
Education on the importance of nutrition	12
Education on infant care and safe sleep practices	12
Education on the risks of alcohol, drugs, and / or smoking	5



- 1st Trimester (0-3 months)
- 2nd Trimester (3-6 months)
- 3rd Trimester (6-9 months)



MEDICAL & DENTAL SERVICES

The Madera Regional & Early Head Start Program aims to provide comprehensive services to all children and families enrolled. Below are the health related services the children and families have received.

Medical Services 	
334	Number of children with health insurance.
100%	Percentage of children with up-to-date scheduled preventative health care.
90%	Percentage of children with up-to-date on all immunizations appropriate for their age.

Dental Services 	
260	Number of children with continuous, accessible dental care provided by a dentist.
263	Number of children who received oral health preventative care.
294	Number of children who completed a professional oral examination.

Chronic Health Conditions

Number of children diagnosed with chronic condition needing medical treatment. 38

Recipients of treatment for chronic conditions

Autism	3
Asthma	6
Life-threatening Allergies	2
Seizures	1
Vision Problems	26

Body Mass Index

Underweight	4
Healthy Weight	155
Overweight BMI	32
Obese BMI	54



PARENT & FAMILY DATA

Two-Parent Families

163

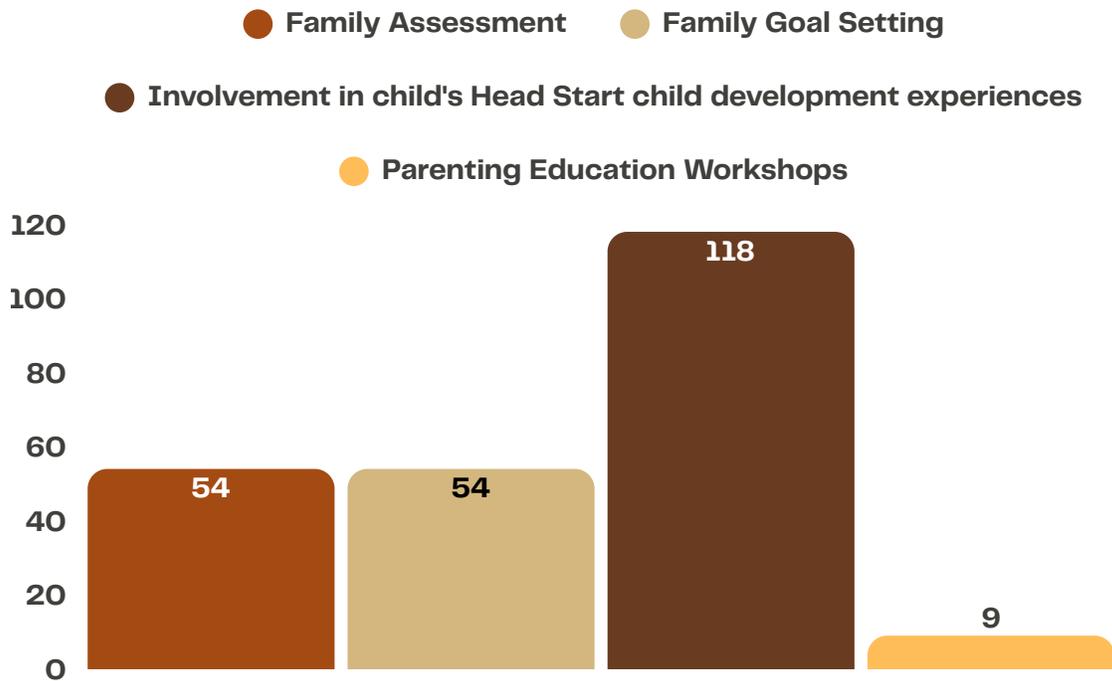
Single-Parent Families

132

Parent Education Level

77	Less than high school graduate
141	High school graduate or GED
57	Associate degree or some college
20	Advanced or baccalaureate degree

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



PROGRAM STAFF & QUALIFICATIONS

Total Number of Staff

95

Staff who are current or former Head Start Parent

24

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

	Preschool Classrooms
Graduate Degree	0
Bachelor's Degree	9
Associate Degree	11
Child Development Associate Credential	2
Total	22

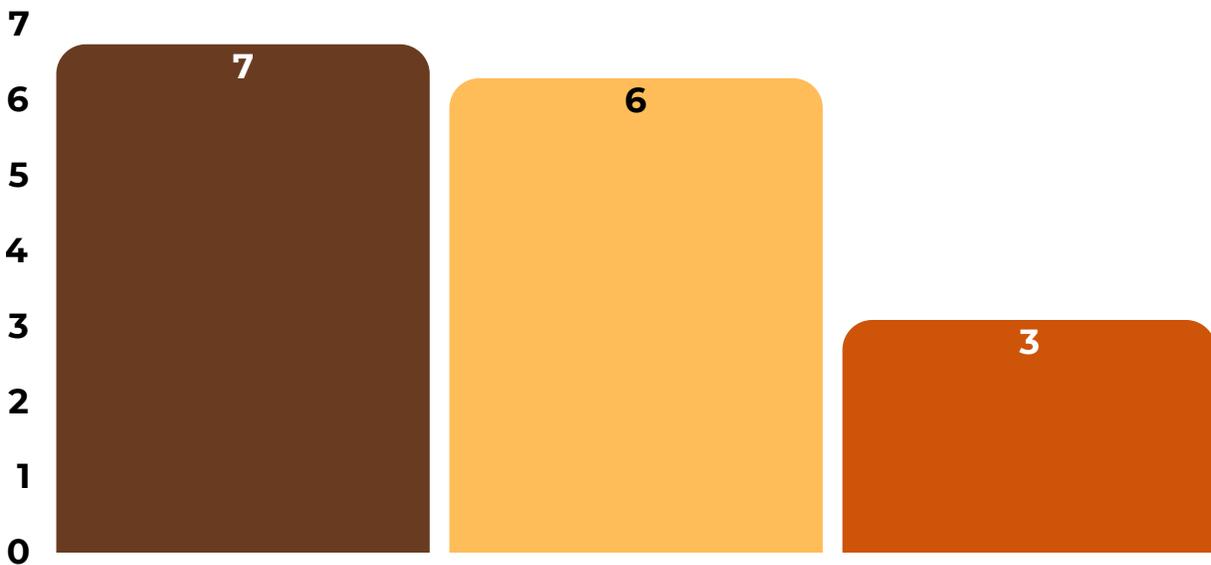


SCHOOL READINESS

The Classroom Assessment Scoring System (CLASS) is a tool for observing teacher student interactions. It is based on research that demonstrates that interactions between teachers and students are the most impactful elements of teaching quality. The premise of the CLASS measure is that effective teachers draw children into learning and keep them engaged. Effective interactions also support the development of children’s learning-to-learn skills, including attention and persistence. In these ways, effective interactions—as measured by the CLASS tool—link to better early learning outcomes. The scores are data from the three domains below and is rated on a seven-point scale.



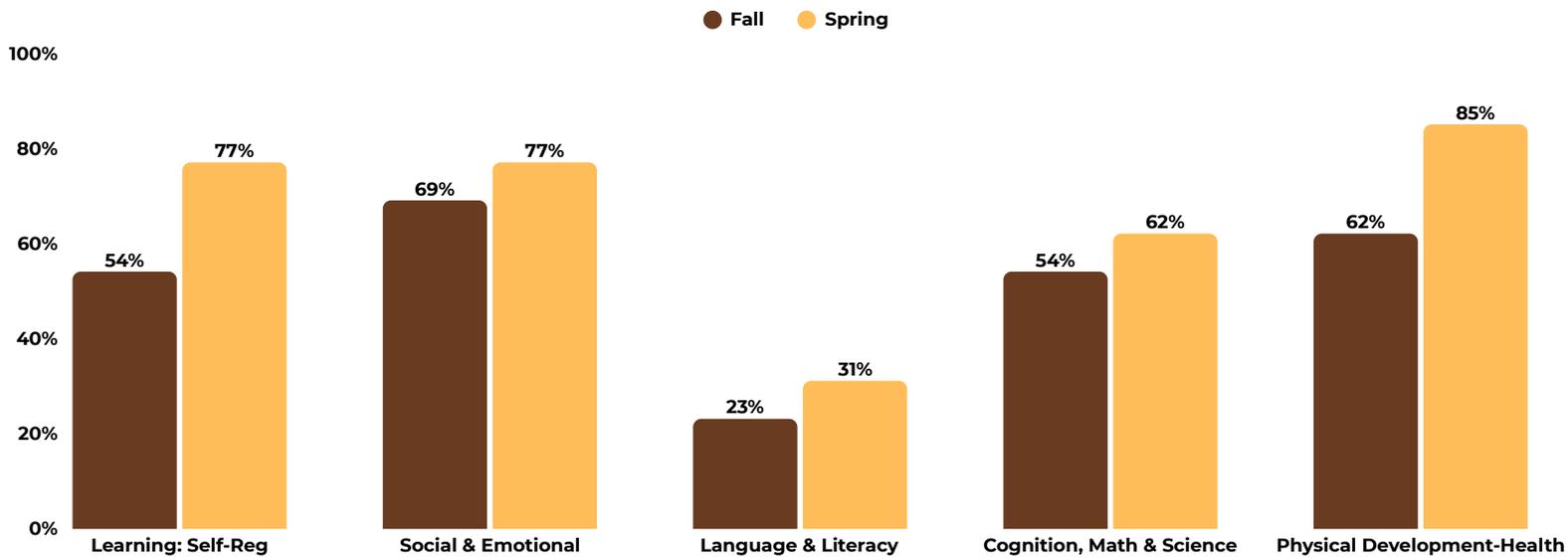
● Emotional Support ● Classroom Organization
● Instructional Support



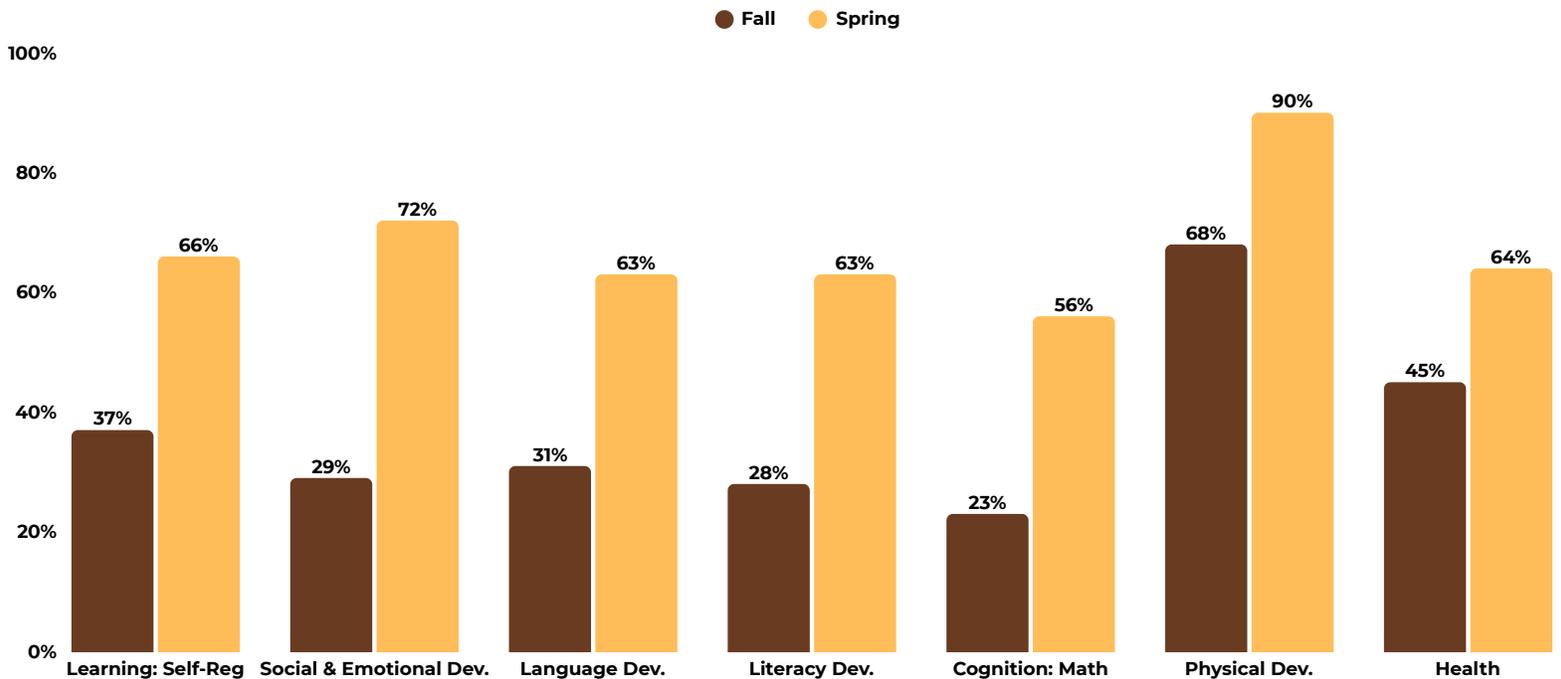
SCHOOL READINESS

The California Department of Education Early Learning and Care Division, Desired Results system is designed to improve the quality of programs and services to all children from birth through 12 years of age who are enrolled in early care and education programs. Desired Results (DRDP) are defined as conditions of well-being for children and families. The Madera Regional & Early Head Start Program analyses data three times during the season. Below are the 2024–2025 DRDP collection results from the beginning and end of the program year.

DRDP Results for Infants & Toddlers



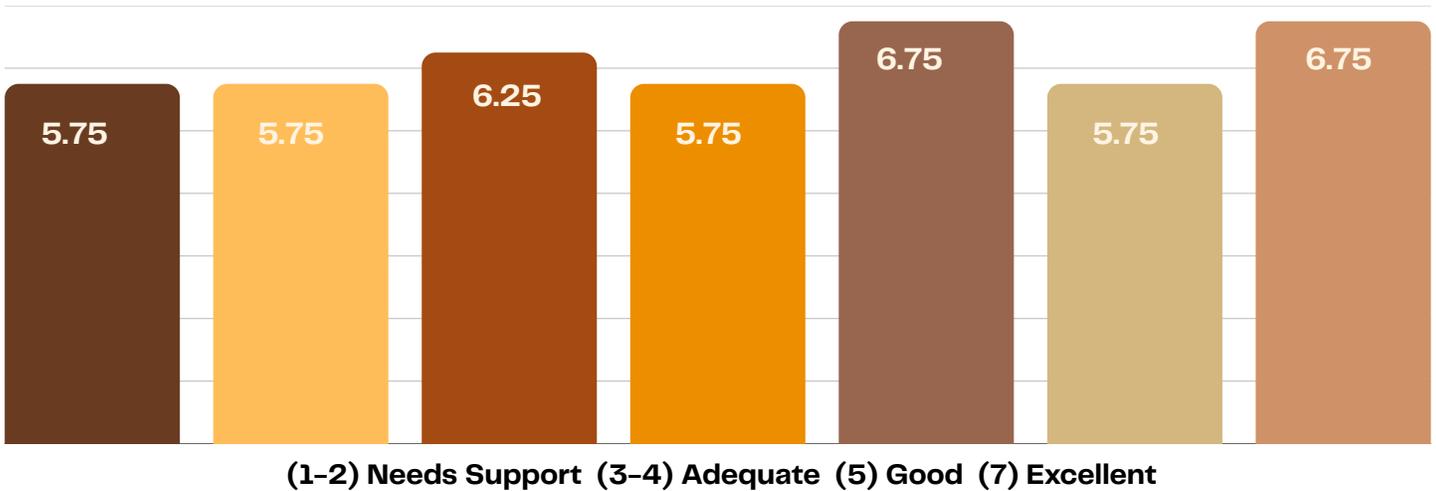
DRDP Results for Preschoolers



SCHOOL READINESS

The Home Visit Rating Scales (HOVRS) are designed to assess the quality of home visits and improve family engagement in early childhood programs. This assessment tool evaluates the effectiveness of home-visiting practices and focuses on relationship building, responsiveness to family strengths, and parent-child interactions. HOVRS is primarily used in early childhood and infant-toddler programs to evaluate home visit quality, guide professional development, and support program improvement. The tool assesses how well home visitors engage with families, support parent-child interactions, and facilitate family involvement during visits. Observations using HOVRS can identify strengths and areas for improvement in home visiting practices, informing training and support for home visitors. HOVRS data can be utilized to evaluate the impact of home visit programs on family outcomes and child development. HOVRS includes scales that measure home visiting practices and family engagement, providing a comprehensive view of the visit's effectiveness. The tool has demonstrated good reliability and validity, ensuring that different observers can consistently evaluate home visits. Higher HOVRS scores are associated with better parenting practices and improved child language development, indicating its effectiveness in enhancing home visiting quality. The HOVRS assessment tool is a valuable resource for home visiting programs and helps improve the quality of interactions between home visitors and families. By focusing on evidence-based practices, HOVRS supports the goal of fostering positive parent-child relationships and enhancing child development outcomes.

- Relationship building with family
- Responsiveness to family strengths
- Facilitation of parent-child interaction
- Collaboration with parent
- Parent-child interaction
- Parent engagement
- Child engagement



The Home Visitor Practices overall total was 5.88 and the Family Engagement overall total was 6.42.



SCHOOL READINESS GOALS

The Improving Head Start for School Readiness Act of 2007 and the School Readiness in Programs Serving Preschool Children Program Instruction (ACFPIOHS-11-04) require Head Start programs to adopt school readiness goals for preschool children. Madera Regional Head Start has adopted the following five School Readiness Goals:

Goal #1 Approaches to Learning

Children will be persistent in demonstrating an interest in different topics and activities, desire to learn, creativeness, and independence in learning.

Goal #2 Social Emotional Development

Children will participate in activities and play to develop increased control in gross and fine motor skills, to support and demonstrate an understanding of healthy practices.

Goal #3 Language & Literacy

Children will demonstrate improvement on understanding complex communication, language, and literacy skills.

Goal #4 Cognition

Children will use cognitive skills in everyday routines to count, compare, relate, pattern, and problem solve.

Goal #5 Perceptual, Motor, and Physical Development

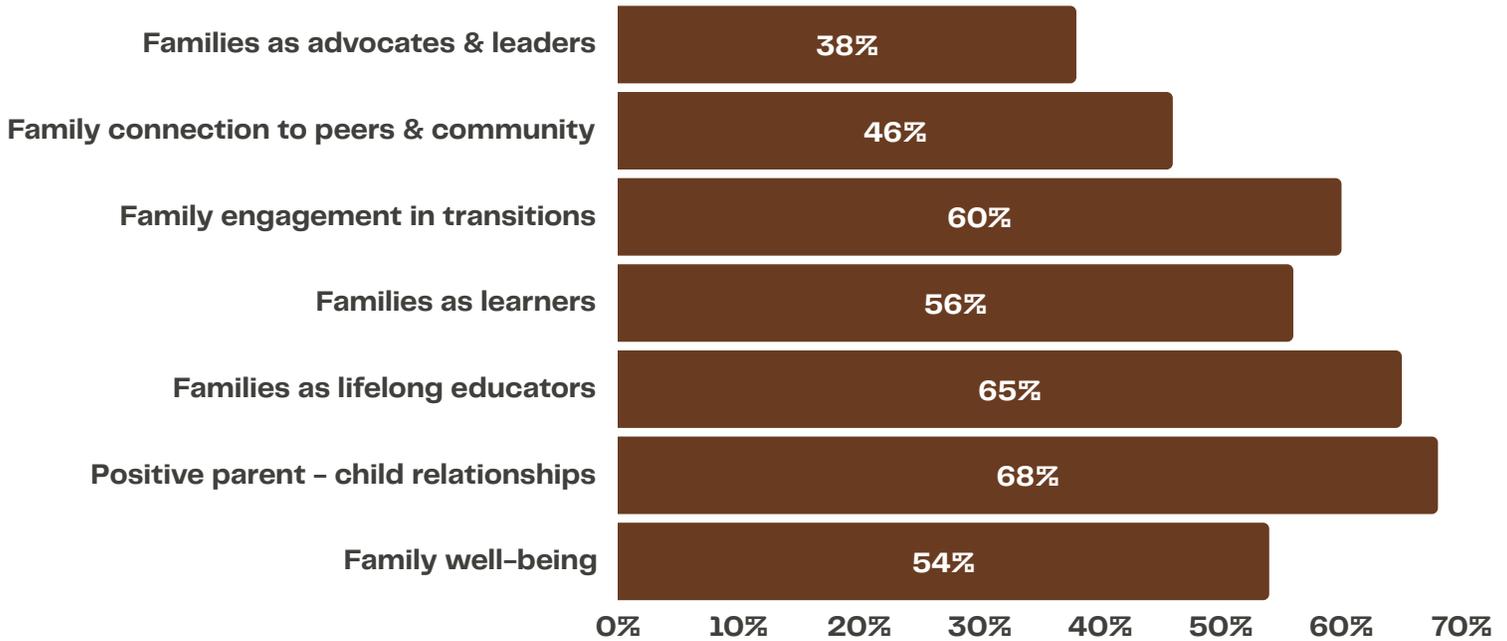
Children will participate in activities and play to develop increased control in gross and fine motor skills, to support and demonstrate an understanding of healthy practices.



2024-2025 FAMILY OUTCOMES

Out of 295 families enrolled in the program, 200 families completed pre and post family assessments to find their needs, strengths and aspirations on how the program may support them. Overwhelmingly, families had significant growth under the following outcomes. These results are a strong testament from the respondents about how much our program contributes to families' well-being.

2024-2025 Family Assessment Growth



Based on the results from graph above, the top three areas where parents had the most growth were Positive Parent-Child Relationships, Families as Lifelong Educators and Family Engagement in Transitions.

Family Goals

Families are offered the opportunity to participate in the family partnership process that includes family partnership building and the activities to support family's needs, interests and or aspirations. Out of 295 families, 90% participated in establishing a goal during the 2024-2025 program year.



PARENT CURRICULUM - READY ROSIE

The program offered the opportunity for families to participate in the parent curriculum – Ready Rosie.

Out of 295 families, 99% were registered to participate in the Ready Rosie platform. Out of the 99% registered users, 74% were connected to a classroom.

Based on the results, 2,041 videos were viewed by parents. Out of 2,041 videos views, 8,129 views aligned to the Parent, Family, and Community Engagement Framework (PFCE) and 7,610 views to the Early Learning Outcomes Framework (ELOF).

As part of the parent curriculum, the following educational workshops were also offered to families during the parent meetings.

- The Importance of Creating Routines
- Screen Time: Good or Bad?
- The Family Role in Building Social Emotional Skills
- Positive Discipline Strategies
- Health and Well-Being—Fine and Gross Motor Muscles
- Relationships Matter
- Words Matter!
- Families as Partners
- The Family Role in Building a Math-Rich Home
- Ready for Kindergarten

The following additional topics were also provided to families in addition to the Ready Rosie topics:

- MyPlate/Sugary Drinks by CalFresh
- Financial Literacy by EECU & Wells Fargo
- Tobacco by Madera County Public Health
- Car Seat Safety by Valley Children’s Health Care Prevention Program
- Mental Wellness – Managing Stress & Positive Parenting
- Car Seat Safety by First Five
- Child Abuse by Victims Services
- Smoke Detector/Carbon Monoxide Education by Madera Fire Department
- Health Literacy
- Oral Health
- CPR/First Aid
- Emergency Preparedness
- Stress Reduction



2024-2025 FAMILY OUTCOMES

A monthly newsletter was provided to families as a way of communicating and sharing educational topics and resources. The following are educational topics shared with families:

- Becoming leaders and advocates
- Healthy Eating for Kids
- Active Supervision and Child Safety
- Teaching children about feelings from 0 to 2 years old.
- Positive Language to Improve Child's Behavior
- Grieving
- Nurturing Bedtimes Routines
- Creating a supporting environment at home
- State Parent Survey Data

The newsletter also included the following resources:

- Events in the community
 - Classes for families
 - Food Resources
 - Job / Training Opportunities
 - Mental Wellness Resources



Parents actively participated not only in building their skills as their child's first teacher, but also in sharing decision-making responsibility for program planning, goals and objectives, recruitment criteria, selection and enrollment of children, the annual program assessment, and personnel policies during the Policy Council and Center Parent Meetings.



MADERA REGIONAL HEAD START LOCATIONS:

CHOWCHILLA

265 Hospital Dr. Chowchilla, CA 93610
(559) 665-0291

COTTONWOOD

2236 Tozer Ave. Madera, CA 93638
(559) 664-1109

EASTSIDE

1112 South A St. Madera, CA 93638
(559) 674-1268

FAIRMEAD

22850 Rd 19 1/2 Chowchilla, CA 93610
(559) 665-5559

MIS TESOROS

131 Mace St., Madera, CA 93638
(559) 673-1011

NORTH FORK

33087 Road 228 North Fork, CA 93643
(559) 887-2352

RUTH GONZALES

838 Lilly St. Madera, CA 93638
(559) 675-8518

VALLEY WEST

101 Adell St. Madera, CA 93638
(559) 673-4959

VERDELL MCKELVEY

1901 Clinton St. Madera, CA 93638
(559) 673-1500

OAKHURST HEAD START

40094 Indian Springs Road, Oakhurst CA 93644
(559) 664-1109

EARLY HEAD START

1225 Gill Avenue Madera, CA 93637
(559) 661-1127

Children Ages 0-3 & 2 Prenatal Women

Madera Regional & Early Head Start is funded by grants from the U.S. Department of Health and Human Services, Administration for Children and Families. Our services are aligned with Head Start Program Performance Standards.





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

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

General Contract - CAPP	600
CalWORKs Stage 2 – C2AP	130
CalWORKs Stage 3 – C3AP	131
Bridge Program - BP	13
Total Children Enrolled	874

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

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	39
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	45
LICENSE-EXEMPT CHILD CARE PROVIDERS	78
Total Providers Enrolled	162

RESOURCE & REFERRAL LICENSED PROVIDER

ACTIVE - LICENSED CHILD CARE PROVIDERS	155
CLOSED - LICENSED CHILD CARE PROVIDERS	0

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Human Trafficking Awareness (English) – 5 attendees
- Human Trafficking Awareness (Spanish) – 44 attendees

Family, Friend and Neighbor Activity:

- None at this time.

Bridge Coaching Session:

- TIC Coaching (Spanish) – 20 attendees



Victim Services

October 2024 - September 2025

Domestic Violence Program

Services	1 st quarter (Oct.-Dec.)	2 nd quarter (Jan-March)	3 rd quarter (April-June)	4 th quarter (July-Sept.)	Total
Crisis Intervention	176	31	39	33	279
Individual or group counseling/support	410	135	139	172	856
Criminal/Civil Legal Advocacy	250	72	70	51	443
Assistance with protective/custody orders	132	23	31	31	217

Shelter

Bed Nights/Individuals	10/2	123/5	361/22	205/5	699/34
Emergency food & clothing	1	1	15	13	30

Victim Witness

Crisis Intervention	202	36	47	35	320
Individual Counseling	127	84	112	81	404
Criminal Advocacy/accompaniment	174	102	139	150	565
Assistance in obtaining protection or restraining order	22	3	5	10	40
Number of Victims of Crime Compensation claims submitted	6	2	6	2	16

Sexual Assault

Crisis Intervention	174	59	50	64	347
Individual Counseling	187	96	109	131	523
Individual Advocacy	43	24	16	23	106
Criminal Justice Advocacy/Accompaniment	80	66	67	106	319
On-scene Response	4	0	0	1	5

Fiscal Year January-December 2025

Unservd/Underserved

Services	1 st Quarter (Jan.- March)	2 nd Quarter (April-June)	3 rd Quarter (July- Sept.)	4 th Quarter (Oct.-Dec.)	Total
Crisis Intervention	24	7	10	5	46
Presentations to underserved population	2	2	2	0	6
Outreach Events	1	6	3	3	13
Immigration Assistance (visas, continued presence application, and other immigration relief)	0	0	11	0	11
Provide information about the criminal justice process	25	17	24	17	83
Criminal Justice Advocacy or Accompaniment	32	29	32	25	118
Individual Advocacy (assist. With public assistance benefits, return of personal property)	13	5	2	5	25

Transitional Housing

Services	1 st Quarter (Jan.- March)	2 nd Quarter (April- June)	3 rd Quarter (July- Sept.)	4 th Quarter (Oct.- Dec.)	Total
Individual Counseling	2	4	17	9	32
Individual Advocacy (assist. with public assistance benefits, return of personal property)	2	11	1	0	14
Individuals Rec. Rental Assistancess	2	2	3	4	11



Victim Services

October 2025 - September 2026

Domestic Violence Program

Services	1 st quarter (Oct.-Dec.)	2 nd quarter (Jan-March)	3 rd quarter (April-June)	4 th quarter (July-Sept.)	Total
Crisis Intervention	42				
Individual or group counseling/support	136				
Criminal/Civil Legal Advocacy	51/13				
Assistance with protective/custody orders	28				

Shelter

Bed Nights/Individuals	63/12				
Emergency food & clothing	4				

Victim Witness

Crisis Intervention	109				
Individual Counseling	62				
Criminal Advocacy/accompaniment	118				
Assistance in obtaining protection or restraining order	3				
Number of Victims of Crime Compensation claims submitted	1				

Sexual Assault

Crisis Intervention	98				
Individual Counseling	82				
Individual Advocacy	5				
Criminal Justice Advocacy/Accompaniment	49				
On-scene Response	11				

Fiscal Year January-December 2026

Unservd/Underserved

Services	1 st Quarter (Jan.- March)	2 nd Quarter (April-June)	3 rd Quarter (July- Sept.)	4 th Quarter (Oct.-Dec.)	Total
Crisis Intervention					
Presentations to underserved population					
Outreach Events					
Immigration Assistance (visas, continued presence application, and other immigration relief)					
Provide information about the criminal justice process					
Criminal Justice Advocacy or Accompaniment					
Individual Advocacy (assist. With public assistance benefits, return of personal property)					

Transitional Housing

Services	1 st Quarter (Jan.- March)	2 nd Quarter (April- June)	3 rd Quarter (July- Sept.)	4 th Quarter (Oct.- Dec.)	Total
Individual Counseling					
Individual Advocacy (assist. with public assistance benefits, return of personal property)					
Individuals Rec. Rental Assistancess					



Report to the Board of Directors

Agenda Item Number: E-1

Board of Directors Meeting: February 12, 2026

Author: Maritza Gomez-Zaragoza

DATE: February 2, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Program Director

SUBJECT: 2026-2027 Madera Head Start and Early Head Start Refunding Application – Year 2 of the 5-year cycle

I. RECOMMENDATIONS:

Review and Approve the submission of the Community Action Partnership of Madera County's 2026-2027 (June 1, 2026 – May 31, 2027) Madera Head Start & Early Head Start Refunding Application to the Department of Health and Human Services, Administration for Children and Families, Region IX Head Start Program.

- ✓ Approve/Disapprove 2026-2027 Basic Budget
- ✓ Approve/Disapprove 2026-2027 Administrative Budget
- ✓ Approve/Disapprove 2026-2027 Training and Technical Assistance Budget
- ✓ Approve/Disapprove 2026-2027 Non-Federal Share (In-Kind) Budget

II. SUMMARY:

CAPMC received notice from the Office of Head Start to submit its refunding application. There are four sections within this overall action that the Policy Council will need to review, discuss, and approve/disapprove the recommendations set forth. Staff will review each section in detail. The items are presented in chronological order to complete our application process.

III. DISCUSSION:

- A. **Step One:** Approve the Basic Budget including indirect cost for the grant year ending May 31, 2027. See Attachments for the respective budgets.

CAPMC received its annual funding guidance letter from ACF Region IX for a total amount of \$5,382,483. The funds were allocated as follows:

1. \$4,496,470 for Head Start Basic Operating Cost
2. \$826,615 for Early Head Start Basic Operating Cost
3. \$46,025 for Head Start Training and Technical Assistance
4. \$13,373 for Early Head Start Training and Technical Assistance

5. CAPMC must also submit a combined Non-Federal Share budget

of \$ 1,135,624 for In-Kind to be generated by the program.

B. Upon receipt of the funding guidance, staff developed a preliminary budget based on the following items:

1. Review 2024-2025 and 2025-2026 Program Expenditures – YTD
2. Review 2024-2025 and 2025-2026 Program Operations – number of centers, days and hours of operation, and enrollment reports.
3. Review of new Workers' Compensation Rates.
4. Review increase of cost of Health Insurance coverage.
5. Review all Health/Safety Monitoring Reports for all centers
6. Review rent cost for each site and central office.
7. Review projected salary increases for staff based on performance (merit increases), an unfunded liability.
8. Review staffing patterns for all sites and central office.

C. **Step Two:** Approve the Administrative Budget and the components of the indirect cost pool for the grant application for the year ending May 31, 2027.

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

Support for Recommendation:

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

The Policy Council and Board of Directors must approve the components of the indirect cost pool. The agency has an approved rate of 9.1% indirect cost in place for the year ending June 30, 2027. This indirect cost rate proposal is submitted on an annual basis to the Office of Head Start, Division of Cost Allocation and must be approved by the Office of Head Start Region IX Division.

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

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

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

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

Financial Impact

No impact; the Administrative Budget is a component of the Basic and T&TA budgets. It does not increase or decrease the total amount of the funding application.

Step Three: Review and approve the Madera Head Start & Early Head Start Training & Technical Assistance Budget. Head Start receives funds to provide ongoing technical assistance to staff, Policy Council and Board Members. The training plan was developed using the process below:

- Program Data: Results from the Self-Assessment, Community Assessment, ongoing monitoring report, outcomes and PIR data were reviewed to identify emerging trends and training needs. Most of the T&TA funds will be used to support teaching staff in preparation for the upcoming CLASS monitoring event scheduled by Office of Head Start.

The training plan is based on all the needs identified above.

Total Financial Impact: \$59,398

Step Four: Review and approve the Madera/Mariposa Regional Head Start In-Kind Budget. Performance Standards require a 20% In-Kind match for Head Start funds.

Financial Impact: For every \$1.00 received from the Head Start Bureau, the agency is required to provide a 0.25¢ match. This is becoming increasingly difficult to meet.

- The 2026-2027 Madera Head Start and Early Head Start Refunding Application will be presented to the Policy Council for review and approval on February 5, 2026.

IV. **FINANCIAL IMPACT:** Significant – Amounts are based on changes stated above:

Head Start – Basic Budget:	\$4,496,470
Early Head Start – Basic Budget	\$ 826,615
Administrative Budget:	\$ 443,997
Head Start T&TA Award:	\$ 46,025
Early Head Start T&TA Award	\$ 13,373
In-Kind Budget (RHS & EHS):	\$1,345,621

CSPP Funding*	\$1,182,560
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*Funding is blended with Head Start funds. Refunding application will be presented at a later date.

2026-2027 MADERA HEAD START Days of Operation FULL DAY SESSION

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

Mth	22	Exp	22
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	23	Exp	13
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	21	Exp	30
Child Days			15
Staff w/o Children			6
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	66	Exp	65
Child Days			15
Staff w/o Children			6
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			45

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

Mth	22	Exp	20
Child Days			20
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	22	Exp	20
Child Days			19
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	21	Exp	20
Child Days			17
Staff w/o Children			1
Holidays			3
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	65	Exp	60
Child Days			56
Staff w/o Children			4
Holidays			5
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			13
Staff w/o Children			1
Holidays			1
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	21	Exp	30
Child Days			18
Staff w/o Children			1
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

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

Mth	20	Exp	20
Child Days			18
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			20

Mth	64	Exp	70
Child Days			49
Staff w/o Children			3
Holidays			4
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			17
Staff w/o Children			1
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	22	Exp	20
Child Days			21
Staff w/o Children			1
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	21	Exp	26
Child Days			17
Staff w/o Children			3
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	66	Exp	66
Child Days			55
Staff w/o Children			5
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Advocates	Starting
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	Start Date
Winter/Spring Break	Start Date

Total Child Days	175
Staff Days w/o Children:	18
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
261	

Mth	261	Exp	261
Child Days			175
Staff w/o Children			18
Holidays			10
Winter/Spring Break			12
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			46

2026-2027 MADERA HEAD START Days of Operation Part-Day Session

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

Mth	22	Exp	22
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	23	Exp	14
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	21	Exp	30
Child Days			15
Staff w/o Children			6
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	66	Exp	66
Child Days			15
Staff w/o Children			6
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			45

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

Mth	22	Exp	20
Child Days			19
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	22	Exp	20
Child Days			19
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	21	Exp	20
Child Days			16
Staff w/o Children			2
Holidays			3
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	65	Exp	60
Child Days			54
Staff w/o Children			6
Holidays			5
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			12
Staff w/o Children			2
Holidays			1
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	21	Exp	30
Child Days			17
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

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

Mth	20	Exp	20
Child Days			17
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			20

Mth	64	Exp	70
Child Days			46
Staff w/o Children			6
Holidays			4
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			17
Staff w/o Children			1
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	22	Exp	20
Child Days			20
Staff w/o Children			2
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			22

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

Mth	21	Exp	25
Child Days			17
Staff w/o Children			3
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			21

Mth	66	Exp	65
Child Days			169
Staff w/o Children			24
Holidays			10
Winter/Spring Break			12
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			46

Advocates	Starting
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	
Winter/Spring Break	

Total Child Days	169
Staff Days w/o Children:	24
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
261	

Mth	261	Exp	261
Child Days			169
Staff w/o Children			24
Holidays			10
Winter/Spring Break			12
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			46

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA REGIONAL HEAD START
BASIC BUDGET JUSTIFICATION
JUNE 1, 2026 - MAY 31, 2027

							<u>BASIC</u>	<u>TOTAL</u>
6a. <u>SALARIES</u>							\$ 2,056,341	\$ 2,221,325
							\$ 164,984	
6b. <u>FRINGE BENEFITS</u>								\$ 700,148
Health Insurance							\$ 283,468	
Worker's Comp (Various)					2.40%	\$ 53,310		
Pension Spending Credit \$200					7.00%	\$ 155,514		
FICA (7.65%)					8.11%	\$ 180,139		
SUTA (6.2%)					1.25%	\$ 27,717		
TOTAL SALARIES & FRINGE BENEFITS								\$ 2,921,473
 OPERATIONAL EXPENSES								
6c. <u>TRAVEL</u>							\$ 10,000	\$ 12,500
1. NHTSA Parent Engagement Conference								
- 1 Parent & 2 Staff members							\$ 2,500	
- Per diem \$750								
6d. <u>EQUIPMENT</u>								\$ -
6e. <u>SUPPLIES</u>								\$ 303,927
1 OFFICE SUPPLIES							\$ 28,666	
Central Head Start Office:	\$ 833.33	x	12	Mths		\$ 10,000		
Head Start Sites:	\$ 1,866.60	x	10	Mths		\$ 18,666		
2 DATA SUPPLIES							\$ 85,000	
Central Head Start Office:	2,083.33	x	12	Mths		\$ 25,000.00		
Head Start Sites:	6,000.00	x	10	Mths		\$ 60,000.00		
3 FOOD SUPPLIES							\$ 3,100	
a. Children Food Program Overage						\$ 3,000.00		
b. Kitchen Supplies						\$ 100.00		
4 PROGRAM SUPPLIES							\$ 123,335	
Central Head Start Office:	\$ 6,895.83	x	12	Mths		\$ 82,750		
Head Start Sites:	\$ 4,058.50	x	10	Mths		\$ 40,585		
5 INSTRUCTIONAL SUPPLIES							\$ 15,000	
Central Head Start Office:	\$ -	x	10	Mths		\$ -		\$ 15,000
Head Start Sites:	\$ 57.47	x	261	Children		\$ 15,000		
6 CUSTODIAL SUPPLIES							\$ 40,000	
Central Head Start Office:	\$ 266.67	x	12	Mths		\$ 3,200		\$ 40,000
Head Start Sites:	\$ 1,800.00	x	10	Sites		\$ 36,800		
7 MEDICAL & DENTAL SUPPLIES	\$ 80.00	x	100	Children		\$ 8,000		\$ 8,000
8 POSTAGE							\$ 826	
a. Central Head Start Office	\$ 69	x	12	Mths				\$ 826
6f. <u>CONTRACTUAL</u>							\$ 24,000	\$ 24,000
Contracts - Chawanakee (North Fork) Lbr	\$ 1,200.00	x	10	Mths		\$ 12,000		
Mental Health Consultant Fees & Expenses	\$ 61.22	x	196	Children		\$ 12,000		
Luisa Marquez & Charles Padilla								
6g. <u>CONSTRUCTION</u>								\$ -
6h. <u>OTHER</u>								\$ 859,521
1 Linen/Laundry Costs							\$ 100	
2 Uniform Purchases:	\$ 225.00	x	2	Emp.		\$ 450.00		\$ 450
3 Rental, Leases & Repair							\$ 28,400	
Central Head Start Office:	\$ 1,000.00	x	12	Mths		\$ 12,000		
Head Start Sites:	\$ 1,640.00	x	10	Sites		\$ 16,400		
4 Equipment Maintenance & Repair							\$ 14,000	
Central Head Start Office:	\$ 106.67	x	12	Mths		\$ 1,280		
Head Start Sites:	\$ 1,272.00	x	10	Sites		\$ 12,720		
5 Publications / Advertising / Printing							\$ 15,466	
a. Printing Cost	\$ 3,000	x	5	Mths		\$ 15,000		
Cost of agency forms, letterhead								
recruitment materials, menus and								
training materials								
b. Advertising and Publication	\$ 93	x	5	Mths		\$ 466		
Personnel recruitment advertising, Bid								
notification								
6 Telephone/Internet -Mobile Communications							\$ 75,000	
a. Head Start Centers and Office:								
Central Head Start Office:	\$ 583.33	x	12	Mths		\$ 7,000		
Head Start Sites:	\$ 5,666.67	x	12	Sites		\$ 68,000		
7 Annual Rent							\$ 230,000	
Central Head Start Office	\$ 15,868.00	x	12	Mths		\$ 162,584		
Head Start Sites:	\$ 5,818.92	x	11	Mths		\$ 67,416		
8 Utilities - Electricity, Water, & Disposal							\$ 118,944	
Central Head Start Office	\$ 2,025.00	x	12	Mths		\$ 24,300		
Head Start Sites:	\$ 7,887.00	x	12	Mths		\$ 94,644		

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA REGIONAL HEAD START
BASIC BUDGET JUSTIFICATION
JUNE 1, 2026 - MAY 31, 2027

9 Building Maintenance/Repair and Other Occupancy									\$	199,425
a. Building Repairs & Maintenance	\$ 11,100.42	x	12	Mths		133,205				
b. Grounds Maintenance	\$ 3,333.33	x	12	Mths	\$	40,000				
c. Pest Control	\$ 756.00	x	12	Mths	\$	9,072				
d. Burglar and Fire Alarm	\$ 354.00	x	12	Mths	\$	4,248				
e. Custodial Services	\$ 1,075.00	x	12	Mths	\$	12,900				
10 Building and Liability Insurance									\$	34,420
a. Property Insurance	\$ 2,000.00	x	12	Mths	\$	24,000				
b. Student Insurance	\$ 250.00	x	10	Mths	\$	2,500				
c. Liability Insurance	\$ 35.00	x	12	Mths	\$	420				
d. Legal fees and Union Negotiation	\$ 500.00	x	15	Hr	\$	7,500				
11 Human Resource & Personnel Fees									\$	28,000
a. Medical Screening/Drug Testing	\$ 120.00	x	20	Emp	\$	2,500				
b. Fingerprinting Clearance Fees	\$ 50.00	x	20	Emp	\$	1,000				
c. Center Licensing Fees	\$ 2,041.67	x	12	Mths	\$	24,500				
12 Transportation									\$	80,016
a. Vehicle Operating Expenses: Gas & Oil	\$ 1,084.00	x	12	Mths	\$	13,008				
b. Vehicle Insurance	\$ 3,500.00	x	12	Mths	\$	42,000				
c. Vehicle Maintenance	\$ 2,084.00	x	12	Mths	\$	25,008				
d. Depreciation Expense	\$ -	x	12	Mths	\$	-				
13 Local Travel									\$	5,500
a. Local in-county travel for office/center staff			Miles							
			8,211	x	0.670		\$	5,500		
14 Parent Services									\$	9,900
a. Parent/PC mileage reimbursement	\$ 50.00	x	10	Mths	\$	500				
b. Parent Involvement	490.00	x	10	Mths	\$	4,900				
c. Policy Council Meeting Allowance	\$ 34.29	x 12 Mtg x 12 members			\$	3,500				
d. PC Food Allowance	\$ -	x 12 Mtg x 10 members			\$	1,000				
15 Training or Staff Development									\$	19,000
a. Employee Health and Safety	\$ 125.00	x	88	Emp	\$	11,000				
b. Registration Fees - Local Training	\$ 100.00	x	50	Emp	\$	5,000				
c. Per Diem - Staff	\$ -	x	5	Emp						
e. Education Reimbursement	\$ 1,500.00	x	2	Emp	\$	3,000				
f. Classroom field trip	\$ 3.47	x	216	Children			\$	750		
16 Property Taxes	\$ 150.00	x	1	Mths			\$	150		
TOTAL OPERATIONAL COST									\$	<u>1,199,948.00</u>
TOTAL PAYROLL COST									\$	<u>2,921,473.00</u>
									\$	<u>4,121,421.00</u>
6i. INDIRECT COSTS										
Indirect Costs 9.1% Of Total Direct Charges									\$	<u>375,049.00</u>
TOTAL PA 22 HEAD START BUDGET									\$	<u>4,496,470.00</u>

Children	196
Cost per Child	\$ 22,941
Inkind	\$ 1,135,624.00

6A PERSONNEL	Hrs./ Day	# Days	% Time	BASIC FEDERAL SHARE
Position				
HEAD START DIRECTOR	3.12	260	39.0%	\$ 57,635.71
EXECUTIVE ADMINISTRATIVE AIDE	3.12	260	39.0%	\$ 23,325.52
HUMAN RESOURCES SPECIALIST	1.84	260	23.0%	\$ 16,436.89
TOTAL SALARIES				<u>\$ 97,398.12</u>
6B FRINGE BENEFITS				
Payroll Taxes:				
FICA				7,809.00
SUI				427.44
Workers' Compensation				2,703.11
Health/Dental/Vision/Life Insurance				9,129.22
Retirement				5,221.85
TOTAL FRINGE BENEFITS				<u>25,290.62</u>
TOTAL PERSONNEL COSTS				<u>122,688.74</u>
6C TRAVEL (OUT OF AREA)				
1. National Head Start Association Conference	\$ 11,250	x	50%	5,625
2. CHSA Annual Education Conference	\$ 3,020	x	50%	1,510
3. CHSA Health Institute	\$ 2,454	x	50%	1,227
4. CACFP Annual Conference	\$ 1,103	x	50%	552
5. Zero to Three Conference	<u>\$ 3,820</u>	x	50%	
TOTAL TRAVEL (OUT OF AREA)	<u>\$ 21,647</u>			<u>8,914</u>
6D EQUIPMENT (EXCESS \$5,000/UNIT)	0			-
TOTAL EQUIPMENT (EXCESS \$5,000/UNIT)				<u>0</u>
6E SUPPLIES				
Office Supplies	\$11,020 per yr.	x	5.0%	551
Data Supplies	\$25,000 per yr.	x	5.0%	1,250
Custodial Supplies	\$3,380 per yr.	x	5.0%	169
Postage	\$874 per yr.	x	100.0%	874
Printing & Publications	\$16,462 per yr.	x	100.0%	16,462
TOTAL SUPPLIES				<u>19,306</u>
6F CONTRACTS				-
6G RENOVATION				-
6H OTHER				
Telephone	\$ 14,200.00 per yr.	x	2.00%	284
Rent	\$ 248,420.00 per yr.	x	5.00%	12,421
Utilities and Disposal	\$ 38,700.00 per yr.	x	4.00%	1,548
Burglar & Alarm	\$ 1,128.00 per yr.	x	0.00%	-
Property Insurance	\$ 30,000.00 per yr.	x	2.00%	600
Liability Insurance	\$ 420.00 per yr.	x	5.00%	21
Fees & Licenses	\$ 26,600.00 per yr.	x	1.00%	266
Legal	\$ 7,500.00 per yr.	x	100.00%	7,500
TOTAL OTHER				<u>15,140</u>
6I TOTAL DIRECT COSTS				<u>166,049</u>
6J INDIRECT COSTS	Approved Indirect Rate (9.1%)			<u>443,997</u>
TOTAL BUDGET				<u>610,046</u>

ADMINISTRATIVE PERCENTAGE

9.07%

Administrative Rate Calculation	
Basic (Regional and EHS)	\$ 5,323,085
T&TA (Regional and EHS)	\$ 59,398
	<u>\$ 5,382,483</u>
Non-Federal (Regional and EHS)	\$ 1,345,621
Grand Total	<u>\$ 6,728,104</u>
MAX ADMIN % ALLOWED = 15%	\$ 1,009,216
ADMIN BUDGET TOTAL	\$ 610,046
DIVIDED BY TOTAL FUNDING	\$ 6,728,104
ADMIN %	9.07%

Community Action Partnership of Madera County
Regional/Mariposa Head Start
Payroll Budget Detail and Justification
June 1, 2026 - May 31,2027

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Spring Bks	N/P All Staff	N/P All Staff	Benefit %	Total	
											YTD Wages	Federal Amount
MADERA REGIONAL 001 - Verdell McKelvey												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER II	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE II	15	175		18	10		12	0	31	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE III		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE/HEAD COOK (40+ MEALS)		175		18	10		12	0	46	261	100.0%	
												\$ 159,390.23 226,818.04
MADERA REGIONAL 002 - Chowchilla												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER I	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE II	15	175		18	10		12	0	31	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
TEACHER III		175		18	10		12	0	46	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE/HEAD COOK (40 +MEALS)		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	50.0%	
												\$ 234,460.23 \$ 328,862.38
MADERA REGIONAL 004 - Eastside												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER II	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	261	100.0%	
TEACHER III		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	100.0%	
												\$ 132,820.47 \$ 184,550.59
MADERA REGIONAL 005 - Fairmead												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER I	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	50.0%	
												\$ 109,245.87 \$ 145,750.10
MADERA REGIONAL 006 - Cottonwood												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER II	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE II	15	175		18	10		12	0	31	261	100.0%	
TEACHER II		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	100.0%	
												\$ 123,308.51 \$ 177,055.99
MADERA REGIONAL 007 - North Fork												
Full Day		Full Day										
SITE SUPERVISOR/TEACHER II	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	261	50.0%	
ASSOCIATE TEACHER		175		18	10		12	0	46	261	100.0%	
ASSOCIATE TEACHER		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		175		18	10		12	0	46	261	100.0%	
												\$ 216,930.96 \$ 272,902.77
MADERA REGIONAL 008 - Oakhurst												
PART DAY		PART DAY										
SITE SUPERVISOR/TEACHER II	3	175		18	10		12	0	43	261	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	261	50.0%	
ASSOCIATE TEACHER		175		18	10		12	0	46	261	100.0%	
INSTRUCTIONAL AIDE III		175		18	10		12	0	46	261	100.0%	
												\$ 90,119.64 \$ 119,769.21
MADERA REGIONAL 009 - Valley West												
DOUBLE SESSION		DOUBLE SESSION										
SITE SUPERVISOR/TEACHER II	3	170	23	10			12	0	43	261	100.0%	
ADVOCATE III	15	170	23	10			12	0	31	261	100.0%	
ASSOCIATE TEACHER		170	23	10			12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		170	23	10			12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		170	23	10			12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		170	23	10			12	0	46	261	100.0%	
												\$ 275,619.04 352,965.33
MADERA REGIONAL 014 - Ruth Gonzales												
FULL		Full Day										
SITE SUPERVISOR/TEACHER I	3	175		18	10		12	0	43	260	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	260	100.0%	
TEACHER III		175		18	10		12	0	46	260	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	100.0%	
												\$ 140,606.93 \$ 193,766.98

Community Action Partnership of Madera County
Regional/Mariposa Head Start
Payroll Budget Detail and Justification
June 1, 2026 - May 31, 2027

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Spring Bkts	N/P All Staff	N/P All Staff	Benefit %	Total YTD Wages	Federal Amount
MADERA REGIONAL 016 - Mis Tesoros												
FULL		Full Day										
SITE SUPERVISOR/TEACHER I	3	175		18	10		12	0	43	260	100.0%	
ADVOCATE III	15	175		18	10		12	0	31	260	100.0%	
TEACHER II		175		18	10		12	0	46	260	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175		18	10		12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175		18	10		12	0	46	261	100.0%	
												\$ 128,152.02 \$ 179,264.24
Madera Office Support Staff												
HEAD START DEPUTY DIRECTOR-CHILD DEVELOPMENT		248				13				261	30.0%	
HEAD START DEPUTY DIRECTOR - CHILD AND FAMILY S		248				13				261	21.0%	
AREA MANAGER		248				13				261	29.8%	
AREA MANAGER		248				13				261	35.9%	
AREA MANAGER		248				13				261	10.5%	
HEAD START PROFESSIONAL DEVELOPMENT COACH		248				13				261	80.0%	
ERSEA SERVICES CONTENT SPECIALIST		248				13				261	22.5%	
PARENT AND GOVERNANCE SPECIALIST		248				13				261	33.5%	
NUTRITION SERVICES CONTENT SPECIALIST		248				13				261	23.7%	
HEALTH SERVICES CONTENT SPECIALIST		248				13				261	14.4%	
HEALTH SERVICES TECHNICIAN		248				13				261	11.3%	
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPI		248				13				261	19.3%	
PROGRAM TECHNICIAN		248				13				261	25.6%	
PROGRAM TECHNICIAN		248				13				261	32.0%	
PROGRAM TECHNICIAN - HUMAN RESOURCES		248				13				261	24.2%	
DATA TECHNICIAN		248				13				261	72.5%	
FACILITIES SUPERVISOR		248				13				261	29.7%	
MAINTENANCE WORKER I		248				13				261	49.3%	
MAINTENANCE WORKER I		248				13				261	15.0%	
MAINTENANCE WORKER II		248				13				261	61.1%	
MAINTENANCE WORKER I		248				13				261	18.4%	
INFORMATION TECHNOLOGY HELP DESK TECHNICIAN		248				13				261	31.5%	
												\$ 517,321.17 \$ 628,163
ADMIN												
HEAD START DIRECTOR		248				13				261	37.0%	
EXECUTIVE ADMINISTRATIVE AIDE		248				13				261	37.0%	
HUMAN RESOURCES SPECIALIST		248				13				261	23.0%	
												\$ 93,349.75 \$ 111,604.31
												\$ 2,221,324.82 \$ 2,921,472.80

6A Total Salaries	3,117,704.05
Accrued Vacation	164,983.83
Merit	22,560.28
CSPP	\$ (1,083,923.02)
	<u>2,221,325.14</u>
Taxes	
SUI	27,716.60
FICA	180,139.00
	<u>207,855.60</u>
Workers Comp	<u>53,310.11</u>
6B Fringe Benefits	
Medical Insurance	256,911.34
Dental Insurance	26,556.86
Retirement Insurance Decline	38,228.00
Retirement Insurance 4%	117,285.93
	<u>438,982.13</u>
Total Employee Benefits	700,147.84
Grand Total	<u>\$ 2,921,472.98</u>

2026-2027 MADERA EARLY HEAD START Days of Operation EHS - HomeBase

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

Mth	22	Exp	22
Child Days			0
Staff w/o Children			5
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			28

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

Mth	23	Exp	13
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			24

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

Mth	21	Exp	30
Child Days			0
Staff w/o Children			1
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

Mth	66	Exp	65
Child Days			0
Staff w/o Children			6
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			45

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

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

Mth	21	Exp	20
Child Days			0
Staff w/o Children			3
Holidays			3
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

Mth	65	Exp	60
Child Days			0
Staff w/o Children			3
Holidays			5
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			9

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

Mth	21	Exp	30
Child Days			0
Staff w/o Children			0
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	20	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

Mth	64	Exp	70
Child Days			0
Staff w/o Children			0
Holidays			4
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			5

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	21	Exp	26
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Mth	66	Exp	66
Child Days			0
Staff w/o Children			0
Holidays			2
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Advocates	Starting
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	
Winter/Spring Break	

Total Home Visit Weeks	48
Staff Days w/o Children:	9
Holidays:	13
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
	128

Mth	261	Exp	261
Child Days			0
Staff w/o Children			9
Holidays			13
Winter/Spring Break			12
Non-Paid-Partial Staff			0
Non-Paid All Staff			

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA REGIONAL/MARIPOSA HEAD START
EHS BUDDGET DETAIL JUSTIFICATION
JUNE 1, 2026 - MAY 31,2027

						BASIC	TOTAL BASIC wCola
6a. SALARIES						\$ 445,233	\$ 469,225
						\$ 23,992	
6b. FRINGE BENEFITS							\$ 113,516
Insurance						\$ 40,372	
Worker's Comp (Various)						\$ 3,660	
Pension (5.0%)						\$ 25,807	
Pension Spending Credit \$200						\$ 3,106	
FICA (7.65%)						\$ 37,855	
SUTA (6.2%)						\$ 2,716	
TOTAL SALARIES & FRINGE BENEFITS							\$ 582,741
OPERATIONAL EXPENSES							
6c. TRAVEL							\$ -
6d. EQUIPMENT							\$ -
6e. SUPPLIES							\$ 16,372
1 OFFICE SUPPLIES							
000 Central Head Start Office	\$ 85.00	x	12 Mths	\$ 1,020		\$ 3,520	
012 Early Headstart	\$ 208.33	x	12 Mths	\$ 2,500			
2 DATA SUPPLIES	\$ 184.00	x	12	\$ 2,208		\$ 2,208	
3 FOOD SUPPLIES							
Children Food Program	\$ 60.00	x	12 Mths	\$ 720		\$ 720	
4 PROGRAM SUPPLIES							
000 Central Head Start Office	\$ 291.67	x	12 Mths	\$ 3,500		\$ 8,996	
012 Early Headstart	\$ 458.00	x	12 Mths	\$ 5,496			
5 MEDICAL & DENTAL SUPPLIES							
012 Early Headstart	\$ 33.33	x	3 Children	\$ 100		\$ 100	
6 INSTRUCTIONAL SUPPLIES							
012 Early Headstart	\$ 14.29	x	42 Children	\$ 600		\$ 600	
7 CUSTODIAL SUPPLIES							
000 Central Head Start Office	\$ 15.00	x	12 Mths	\$ 180		\$ 180	
8 POSTAGE							
012 Early Headstart	\$ 4.00	x	12 Mths	\$ 48		\$ 48	
6f. CONTRACTUAL							\$ 4,000
Consultant				\$ 4,000			
Consultant Expenses							
6g. CONSTRUCTION							\$ 154,554
6h. OTHER							\$ 154,554
1 Equipment Rentals						\$ 13,200	
Toshiba Financial Services	\$ 1,100.00	x	12 Mths	\$ 13,200			
2 Equipment Maintenance & Repair						\$ 492	
012 Early Headstart	\$ 41.00	x	12 Mths	\$ 492			
3 Publications / Advertising / Printing						\$ 996	
a. Printing Cost	\$ 83.00	x	12 Mths	\$ 996			
Cost of agency forms, letterhead recruitment materials, menus and training materials							
4 Telephone/Internet -Mobile Communications						\$ 7,200	
000 Central Head Start Office	\$ 600.00	x	12 Mths	\$ 7,200			
5 Annual Rent						\$ 85,836	
000 Central Head Start Office	\$ 7,153.00	x	12 Mths	\$ 85,836			
6 Utilities - Electricity, Water, & Disposal						\$ 14,400	
000 Central Head Start Office	\$ 1,200.00	x	12 Mths	\$ 14,400			
7 Building Maintenance/Repair and Other Occupancy						\$ 4,055	
a. Building Repairs & Maintenance	\$ 273.92	x	12 Mths	\$ 3,287			
c. Pest control	\$ 54.00	x	12 Mths	\$ 648			
d. Burglar & Fire Alarm Services	\$ 10.00	x	12 Mths	\$ 120			
8 Building and Liability Insurance						\$ 6,588	
a. Property Insurance	\$ 500.00	x	12 Mths	\$ 6,000			
b. Student Insurance	\$ 49.00	x	12 Mths	\$ 588			
9 Other Consultants and Consultant Expenses						\$ 2,500	
Legal fees and Union Negotiation				\$ 2,500			
10 Transportation						\$ 10,680	
a. Vehicle Gas & Oil	\$ 140.00	x	12 Mths	\$ 1,680			
b. Vehicle Insurance	\$ 400.00	x	12 Mths	\$ 4,800			
c. Vehicle Maintenance	\$ 350.00	x	12 Mths	\$ 4,200			
d. Depreciation Expense	\$ -	x	12 Mths				
11 Local Travel						\$ 100	
a. Local in-county travel for office/center staff	Miles 2100	x	0.580	\$ 100			
12 Parent Services						\$ 900	
a. Parent Mileage	100	x	0.65	\$ 60			
b. Parent Center Committee Activities	\$ 20.00	x	24 Socials	\$ 480			
c. Policy Council Meeting Allowance	\$20 /Mtg x 12 x 2			\$ 360			
13 Training or Staff Development						\$ 7,600	
a. Employee Health and Safety	\$ 125.00	x	4 Emp	\$ 500			
b. Registration Fees - Local Training	\$ 500.00	x	10 Emp	\$ 5,000			
e. Fees and Licenses	\$ 525.00	x	4 Mths	\$ 2,100			
14 Property Taxes	\$ 7.00	x	1 Mths			\$ 7	
TOTAL OPERATIONAL COST						23.09% \$	174,926
TOTAL PAYROLL COST						76.91% \$	582,741
						Sub-Total	\$ 757,667
6i. INDIRECT COSTS							\$ 68,948.00
Indirect Costs of Total Direct Charges	9.10%	\$	757,667				\$ 68,948.00
TOTAL PA 22 HEAD START BUDGET						Grand Total	\$ 826,615.00
						Children	50
						Cost per Child	\$ 16,532

Title	Pre-Start	Child Days	Staff w/o Child	Holidays	NIP Partial Staff	Winter/Sprg Bkcs	NIP All Staff	NIP All Staff	Benefit %	Total		
										YTD Wages	Federal Amount	
FULL		Full Day										
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%	\$ 71,862.56	\$ 85,630.36
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%	\$ 71,862.56	\$ 92,110.36
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%	\$ 73,650.08	\$ 94,154.19
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%	\$ 71,862.56	\$ 92,110.36
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%	\$ 68,393.92	\$ 88,142.95
										\$	357,631.68	\$ 452,148.22
MADERA OFFICE												
HEAD START DEPUTY DIRECTOR-CHILD DEVELOPMENT SERVICES		248		13					261	5.0%	\$ 5,796.37	\$ 6,767.84
HEAD START DEPUTY DIRECTOR - CHILD AND FAMILY SERVICES		248		13					261	5.0%	\$ 5,796.37	\$ 6,670.04
AREA MANAGER		248		13					261	24.4%	\$ 22,372.15	\$ 26,311.03
HEAD START PROFESSIONAL DEVELOPMENT COACH		248		13					261	20.0%	\$ 17,853.09	\$ 20,882.10
ERSEA SERVICES CONTENT SPECIALIST		248		13					261	4.7%	\$ 3,330.56	\$ 3,839.01
PARENT AND GOVERNANCE SPECIALIST		248		13					261	3.3%	\$ 2,730.10	\$ 3,137.46
NUTRITION SERVICES CONTENT SPECIALIST		248		13					261	4.1%	\$ 3,827.21	\$ 4,402.23
HEALTH SERVICES CONTENT SPECIALIST		248		13					261	4.3%	\$ 3,398.25	\$ 3,912.27
HEALTH SERVICES TECHNICIAN		248		13					261	4.3%	\$ 2,234.87	\$ 2,578.73
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPECIALIST		248		13					261	10.2%	\$ 9,373.35	\$ 10,861.11
PROGRAM TECHNICIAN		248		13					261	17.3%	\$ 8,168.97	\$ 9,700.43
PROGRAM TECHNICIAN		248		13					261	8.0%	\$ 3,814.14	\$ 4,441.32
PROGRAM TECHNICIAN - HUMAN RESOURCES		248		13					261	7.3%	\$ 3,414.29	\$ 3,970.18
DATA TECHNICIAN		248		13					261	27.5%	\$ 15,434.68	\$ 18,487.87
										5.0%	\$ 107,544.40	\$ 125,962
ADMIN												
HEAD START DIRECTOR		248		13					261	2.0%	\$ 2,889.60	\$ 3,300.45
EXECUTIVE ADMINISTRATIVE AIDE		248		13					261	2.0%	\$ 1,158.77	\$ 1,330.77
										3.7%	\$ 4,048.37	\$ 4,631.22
										\$	469,224.45	\$ 582,741.25

6A Total Salaries	444,456.81
Accrued Vacation	23,991.53
Merit	776.06
CSP	
	<u>469,224.40</u>
Taxes	
SUI	2,715.68
FICA	37,855.00
	<u>40,570.68</u>
Workers Comp	<u>3,660.41</u>
6B Fringe Benefits	
Medical Insurance	37,115.42
DVL Insurance	3,256.75
Retirement Insurance Decline	3,106.00
Retirement Insurance 5%	25,807.35
	<u>69,285.52</u>
Total Employee Benefits	113,516.61
Grand Total	<u>\$ 582,741.01</u>

\$ -

6a.	SALARIES		\$0
6b.	FRINGE BENEFITS		\$0
	TOTAL SALARIES & FRINGE BENEFITS		\$0
	OPERATIONAL EXPENSES		
6c.	TRAVEL		\$8,070
	<u>1. Zero to Three Conference</u>	\$ 3,820	
	Registration (\$500 x 2 staff)	\$1,000	
	Lodging (\$250/night x 4 nights x 1 room, including p	\$1,000	
	Per diem (\$42/day x 5 days x 2 staff)	\$420	
	Airfare	\$1,400	
	<u>2. National Head Start Association Conference</u>		
	Registration fees (\$500/person x 2 staff)	\$ 1,000	\$4,250
	Lodging (\$250/night x 5 nights x 1 room, including p	\$ 1,250	
	Per diem (\$50/day x 6 days x 2 staff)	\$ 600	
	Airfare	\$ 1,400	
6d.	EQUIPMENT		\$0
6e.	SUPPLIES		\$350
	<u>1. Office/Program Supplies</u>		
	Resource materials for staff and parents training and meetings	\$350	
6f.	CONTRACTUAL		\$0
6g.	CONSTRUCTION		\$0
6h.	OTHER SUPPLIES		\$3,838
	<u>1. Consultants and Consultant Expenses</u>		\$3,838
	a. Health & Safety Trainings	\$150	
	*CPR/First Aid		
	*Child Abuse & Mandated Reporter		
	*Active Supervision/Standards of Conduct		
	*Bloodborne Pathogens		
	Illness, Injury Prevention Plan		
	*Medication Procedure		
	*CACFP/Nutrition		
	*Outcome Reports/Data Review		
	b. Early Head Start Family Facilitator Training	\$3,628	
	HOVRS - Best Practice		
	PITC		
	Developmental Parenting		
	DRDP - Learning Genie		
	* Partners for Health Babies Curriculum		
	c. Food Handler Certification	\$60	
	\$15 x 4 Staff		
	<u>2. Printing and Publications - Training Materials</u>		\$0
	TOTAL DIRECT CHARGES		\$12,258
6i.	INDIRECT COSTS	\$12,258	X 9.10%
	TOTAL PA 20 HEAD START T & TA BUDGET		<u>\$13,373</u>



Report to the Board of Directors

Agenda Item Number: E-2

Board of Directors Meeting for: February 12, 2026

Author: Maritza Gomez-Zaragoza

DATE: February 3, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Slot Reduction and Conversion of Head Start Slots to Early Head Start Slots for the 2026-2027 Program Year

I. **RECOMMENDATION:**

Review and consider staff's request for the slot reduction and conversion of Head Start slots to Early Head Start slots effective program year 2026-2027.

II. **SUMMARY:**

In order to ensure the program stays compliant in meeting its funded enrollment, staff is proposing for the Board and Policy Council to consider and approve a slot reduction and conversion of Head Start slots to Early Head Start slots. On June 8, 2023 CAPMC-Head Start received an "Underenrollment" letter from Office of Head Start. The information was presented to the board on August 10, 2023. CAPMC-Head Start developed a plan to ensure full enrollment.

The program's enrollment has been monitored since August of 2024 to present. Although the program was able to reach the minimum of 97% of its funded enrollment in the 2024-2025 program year; currently, the program has not been able to reach the 97% minimum. As of January 23, 2026 the total enrollment was 193 or 96% After analyzing enrollment data, staff has determined that the best option to ensure the program remains compliant and thus ensure continuation of funding, is to reduce funded slots by 46.

III. **DISCUSSION:**

- A. **Enrollment:** One of the strategies included on the "underenrollment plan" was to monitor enrollment and determine if a slot reduction would be necessary in order to maintain and/or reach full enrollment.

In monitoring enrollment since returning to regular program services (August of 2024 to present), it has been noted that the North Fork center has continuously struggled in meeting the funded enrollment. This center is funded capacity was reduced to 15 in the 2024-2025 program year. However, the center has struggled to reach enrollment and is one of the centers that is continuously under enrolled and with high turn-over and/or attendance concerns.

<i>Program Year</i>	<i>Enrollment</i>
2021-2022 At Start of Program Turn-over Center did not reach enrollment *Class size was reduced to 10 due to COVID	0/10* 6
2022-2023 At Start of Program Turn-over Center did not reach enrollment	10/17 8
2023-2024 At Start of Program Turn-over	7/17 4
2024-2025 At Start of Program Turn-over Center reached full enrollment on January 2025	4/15 0
2025-2026 At start of Program Turn-over Center is under enrolled as of January 2026 - 10/15	7/15 1

- B. **Preschool Services:** The North Fork community has other preschool services being provided that are serving children or could potentially serve children in their community.

The following preschool/childcare services have been identified:

- a. North Fork Rancheria
Capacity: Unknown Ages Served: 0-12 years
- b. Big Sandy Rancheria Tribal Head Start
Capacity: 20 Ages Served: 3 - 5
- c. North Fork Elementary School – TK/Kindergarten
Capacity: Based on number of age eligible children
- d. Home Visiting Preschool Program
Capacity: Unknown Ages Served: 3-4
- e. North Fork Preschool Co-op
Capacity: 8-10 Ages Served: 3-4

In analyzing the enrollment concern and the availability of preschool and childcare services available for the North Fork community, staff is proposing to close the center. It is difficult to determine enrollment

patterns and assure that full enrollment will be reached and not jeopardize the entire program.

- C. **Community Data:** Upon reviewing and analyzing the town’s demographics, it was noted that the median age of the population is 58 years old. A significant portion, 36.2% of the local population is 65 year and over. (US Census) Data regarding ages of children 0-5 was not available as such data, in many reports found, is combined with Madera County data. However, based on school data enrollment in the last 3 years – 2022-2023, 2023-2024, 2024-2025 it is evident that enrollment numbers have decreased from 10, 12, and 15 respectively.

This finding correlates with the enrollment data and inconsistency in the number of children/families seeking Head Start services.

- D. **Reduction & Conversion:** Although the program has already implemented a slot reduction that was approved for the 2024-2025 program year. Staff is once again proposing a slot reduction that will ensure the program is able to meet its required funded enrollment within an acceptable timeframe. Per Head Start Performance Standards, a program must be at full enrollment on the first day of class. The program has not been able to reach the minimum of 97% (191 children) of enrollment. This is not an acceptable situation and could result in the program being out of compliance. Currently, CAPMC is on a six month probationary period to allow the program to reach full enrollment.

The proposal is to reduce 46 Head Start slots as indicated on the graph below:

**MADERA HEAD START
ENROLLMENT PRESCHOOL COMPARISON**

SITE	CLASS	ENROLLMENT 2025-2026	PROPOSAL 2026-2027	CHANGES
RUTH GONZALES		17	15	Reduce slots by 2
CHOWCHILLA	Class - A	17	15	Reduce slots by 4
	Class - B	17	15	
EASTSIDE		17	15	Reduce slots by 2
VERDEL MCKELVEY		17	15	Reduce slots by 2
COTTONWOOD	AM	17	15	Reduce slots by 2
FAIRMEAD	AM	17	15	Reduce slots by 2
MIS TESOROS	AM	17	15	Reduce slots by 2
NORTH FORK	AM	15	0	Close center due to lack of enrollment and attendance
OAKHURST	PM	15	15	
VALLEY WEST	AM	15	15	Reduce 15 slots and convert site to a 6-hour program
	PM	15	0	
TOTAL		196	150	Reduction of 46 Preschool Slots

Staff are also proposing to convert some of those slots into Early Head Start slots increasing the total enrollment for Early Head Start by 10 for a total of 60 slots. The program provides a home base option and services are year-round – June to May of each year. The additional slots will require CAPMC to hire an additional EHS Family Facilitator which will be open as soon as this proposal is approved by all applicable parties.

CAPMC will be requesting to retain its funding intact in order to do the conversion of slots. Funds from the Head Start grant will be transferred to the Early Head Start grant to adjust for the additional staff member and operational costs to support the program. In addition, a wage increase is being proposed for the Early Head Start Facilitators to have the salary range comparable to Head Start Teachers as they hold the same qualifications but are not paid at the same rate. Staff is proposing a 5% increase for the Facilitators comparable to Teacher II range.

If the proposal is accepted by the Policy Council, Board, and Region IX, this will mean that North Fork will no longer have Head Start services through CAPMC. CAPMC Head Start slots will then be focused on other service areas within Madera County including Early Head Start.

- E. **Staffing:** There are four staff that are currently employed at the North Fork center; Site Supervisor/Teacher, Associate Teacher, and 2 Instructional Aides. Staff members will be offered the opportunity to transfer to other open positions. CAPMC will make every effort to retain staff and avoid any negative impacts to the staff members.
- F. **Budget:** By removing all expenses related to the North Fork Head Start site, there will be \$285,319 of unallocated funds. The following is being proposed for the use of the funds:
- Conversion of Head Start slots to Early Head Start a total of \$175,520 to fund the additional 10 slots. The Early Head Start budget will increase by the mentioned amount to support the hire of another staff member, support the 5% salary increase for the EHS Facilitators and operational costs for the program including the purchase of a vehicle.
 - The remaining \$110,319 will be allocated to the “other” budget category to support rising cost, specifically in the categories of rent, utilities, insurance, and telephone.

As previously stated, it is imperative that a decision or plan be established in order to ensure the program is able to comply with the under-enrollment requirements of being at full enrollment. Failure to meet requirements could put the entire program in jeopardy of losing funding. Staff is strongly recommending the reduction and conversion option as the Early Head Start program has maintained its funded enrollment from its initiation.

- The Slot Reduction and Conversion of Head Start Slots to Early Head Start Slots for the 2026-2027 Program Year will be presented to the Policy Council for review and approval on February 5, 2026.

IV. FINANCING:

	Current	Post-Slot Reduction/Conversion
Head Start Budget	\$4,496,470	\$4,320,950
Early Head Start Budget	\$826,615	\$1,002,135

More detail budgets will be provided on the agenda item that will include the applicable budgets for each program. The budgets will reflect the changes stated on this agenda item.

2026-2027 MADERA/MARIPOSA REGIONAL HEAD START FULL DAY SESSION Days of Operation

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

Mth	22	Exp	22
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	22		
			22

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

Mth	23	Exp	13
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	23		
			23

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

Mth	21	Exp	30
Child Days			15
Staff w/o Children			6
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	21		
			21

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

Mth	22	Exp	20
Child Days			20
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	22		
			22

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

Mth	22	Exp	20
Child Days			19
Staff w/o Children			2
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	22		
			22

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

Mth	21	Exp	20
Child Days			17
Staff w/o Children			1
Holidays			3
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	21		
			21

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

Mth	23	Exp	20
Child Days			13
Staff w/o Children			1
Holidays			1
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	23		
			23

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

Mth	21	Exp	30
Child Days			18
Staff w/o Children			1
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	21		
			21

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

Mth	20	Exp	20
Child Days			18
Staff w/o Children			1
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	20		
			20

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

Mth	23	Exp	20
Child Days			17
Staff w/o Children			1
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	23		
			23

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

Mth	22	Exp	20
Child Days			21
Staff w/o Children			1
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	22		
			22

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

Mth	21	Exp	26
Child Days			17
Staff w/o Children			3
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days	21		
			21

Advocates	Starting
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	Start Date
Winter/Spring Break	Start Date

Total Child Days	175
Staff Days w/o Children:	18
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
Total	261

2026-2027 MADERA/MARIPOSA REGIONAL HEAD START OAKHURST SITE ONLY Days of Operation

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

Mth		22	Exp	22
Child Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		22		22

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

Mth		23	Exp	14
Child Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		23		23

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

Mth		21	Exp	30	Mth	66	Exp	66
Child Days				15	Child Days			15
Staff w/o Children				6	Staff w/o Children			6
Holidays				0	Holidays			0
Winter/Spring Break				0	Winter/Spring Break			0
Non-Paid-Partial Staff				0	Non-Paid-Partial Staff			0
Non-Paid All Staff				0	Non-Paid All Staff			0
Non-Op Days		21		21	Non-Op Days			45

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

Mth		22	Exp	20
Child Days				20
Staff w/o Children				1
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		22		22

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

Mth		22	Exp	20
Child Days				19
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		22		22

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

Mth		21	Exp	20	Mth	65	Exp	60
Child Days				17	Child Days			56
Staff w/o Children				1	Staff w/o Children			4
Holidays				3	Holidays			5
Winter/Spring Break				0	Winter/Spring Break			0
Non-Paid-Partial Staff				0	Non-Paid-Partial Staff			0
Non-Paid All Staff				0	Non-Paid All Staff			0
Non-Op Days		21		21	Non-Op Days			0

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

Mth		23	Exp	20
Child Days				13
Staff w/o Children				1
Holidays				1
Winter/Spring Break				8
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		23		23

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

Mth		21	Exp	30
Child Days				18
Staff w/o Children				1
Holidays				2
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		21		21

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

Mth		20	Exp	20	Mth	64	Exp	70
Child Days				18	Child Days			49
Staff w/o Children				1	Staff w/o Children			3
Holidays				1	Holidays			4
Winter/Spring Break				0	Winter/Spring Break			8
Non-Paid-Partial Staff				0	Non-Paid-Partial Staff			0
Non-Paid All Staff				0	Non-Paid All Staff			0
Non-Op Days		20		20	Non-Op Days			0

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

Mth		23	Exp	20
Child Days				17
Staff w/o Children				1
Holidays				1
Winter/Spring Break				4
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		23		23

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

Mth		22	Exp	20
Child Days				21
Staff w/o Children				1
Holidays				0
Winter/Spring Break				0
Non-Paid-Partial Staff				0
Non-Paid All Staff				0
Non-Op Days		22		22

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

Mth		21	Exp	25	Mth	66	Exp	65
Child Days				17	Child Days			55
Staff w/o Children				3	Staff w/o Children			5
Holidays				0	Holidays			1
Winter/Spring Break				0	Winter/Spring Break			4
Non-Paid-Partial Staff				0	Non-Paid-Partial Staff			0
Non-Paid All Staff				0	Non-Paid All Staff			0
Non-Op Days		21		21	Non-Op Days			1

Starting	
Advocates	Start Date
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	Start Date
Winter/Spring Break	Start Date

Total Child Days	175
Staff Days w/o Children:	18
Holidays:	10
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
	261

Mth	261	Exp	261
Child Days			175
Staff w/o Children			18
Holidays			10
Winter/Spring Break			12
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			46
			261

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA REGIONAL HEAD START
BASIC BUDGET JUSTIFICATION
JUNE 1, 2026 - MAY 31, 2027

						<u>BASIC</u>	<u>TOTAL</u>
6a. <u>SALARIES</u>						\$ 1,849,853	\$ 2,004,394
						\$ 154,541	
6b. <u>FRINGE BENEFITS</u>							\$ 644,176
Health Insurance					0.0%	\$ 266,917	
Worker's Comp (Various)					2.40%	\$ 48,105	
Pension Spending Credit \$200					7.04%	\$ 141,060	
FICA (7.65%)					8.11%	\$ 162,547	
SUTA (6.2%)					1.27%	\$ 25,547	
Accr Vac Fica						\$ -	
TOTAL SALARIES & FRINGE BENEFITS							<u>\$ 2,648,570</u>
 <u>OPERATIONAL EXPENSES</u>							
6c. <u>TRAVEL</u>						\$10,000.00	\$ 12,500
1. NNSA Parent Engagement Conference - 1 Parent & 2 Staff members							
Registration 3 x \$650 , Lodging \$3,900 x 2, Airfaire/baggage \$2,000						\$2,500.00	
Per diem \$750							
6d. <u>EQUIPMENT</u>							\$ -
6e. <u>SUPPLIES</u>							<u>\$ 358,070</u>
1 OFFICE SUPPLIES						\$ 27,136	
Central Head Start Office:	\$ 833.33	x	12	Mths		\$ 10,000	
Head Start Sites:	\$ 1,713.60	x	10	Mths		\$ 17,136	
2 DATA SUPPLIES							\$ 125,000
3 FOOD SUPPLIES							\$ 20,100
a. Children Food Program Overage						\$ 20,000.00	
b. Kitchen Supplies						\$ 100.00	
4 PROGRAM SUPPLIES							\$ 125,000
Central Head Start Office:	\$ 7,312.08	x	12	Mths		\$ 87,745	
Head Start Sites:	\$ 3,725.50	x	10	Mths		\$ 37,255	
5 INSTRUCTIONAL SUPPLIES							\$ 11,070
Head Start Sites:	\$ 42.41	x	261	Children		\$ 11,070	
6 CUSTODIAL SUPPLIES & MAINTENANCE TOOLS							
Central Head Start Office:	\$ 400.00	x	12	Mths		\$ 4,800	40,000
Head Start Sites:	\$ 1,800.00	x	10	Sites		\$ 35,200	
7 MEDICAL & DENTAL SUPPLIES	\$ 90.00	x	100	Children		\$ 9,000	9,000
8 POSTAGE	\$ 63.67	x	12	Mths		\$ 764	
6f. <u>CONTRACTUAL</u>						\$ 12,000	<u>\$ 12,000</u>
Mental Health Consultant Fees & Expenses	\$ 61.22	x	196	Children		\$ 12,000	
Luisa Marquez & Charles Padilla							
6g. <u>CONSTRUCTION</u>							\$ -
6h. <u>OTHER</u>							<u>\$ 929,401</u>
1 Linen/Laundry Costs						\$ 100	
2 Uniform Purchases:	\$ 225.00	x	2	Emp.		\$ 450.00	\$ 450
3 Rental, Leases & Repair							\$ 40,000
Central Head Start Office:	\$ 1,284.67	x	12	Mths		\$ 15,416	
Head Start Sites:	\$ 2,458.40	x	10	Sites		\$ 24,584	
4 Equipment Maintenance & Repair							\$ 14,000
Central Head Start Office:	\$ 212.67	x	12	Mths		\$ 2,552	
Head Start Sites:	\$ 1,144.80	x	10	Sites		\$ 11,448	
5 Publications / Advertising / Printing							\$ 15,500
a. Printing Cost	\$ 3,000	x	5	Mths		\$ 15,000	
Cost of agency forms, letterhead							
recruitment materials, menus and							
training materials							
b. Advertising and Publication	\$ 100	x	5	Mths		\$ 500	
Personnel recruitment advertising, Bid							
notification							
6 Telephone/Internet -Mobile Communications							\$ 83,000
a. Head Start Centers and Office:							
Central Head Start Office:	\$ 333.92	x	12	Mths		\$ 4,007	
Head Start Sites:	\$ 6,582.75	x	12	Sites		\$ 78,993	
7 Annual Rent							\$ 238,271
Central Head Start Office	\$ 15,868.00	x	12	Mths		\$ 190,455	

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA REGIONAL HEAD START
BASIC BUDGET JUSTIFICATION
JUNE 1, 2026 - MAY 31, 2027

Head Start Sites:	\$ 4,618.92	x	11	Mths	\$ 47,816		
8 Utilities - Electricity, Water, & Disposal						\$	118,944
Central Head Start Office	\$ 2,025.00	x	12	Mths	\$ 24,300		
Head Start Sites:	\$ 7,887.00	x	12	Mths	\$ 94,644		
9 Building Maintenance/Repair and Other Occupancy						\$	230,600
a. Building Repairs & Maintenance	\$ 13,666.67	x	12	Mths	164,000		
b. Grounds Maintenance	\$ 3,333.33	x	12	Mths	\$ 40,000		
c. Pest Control	\$ 641.67	x	12	Mths	\$ 7,700		
d. Burglar and Fire Alarm	\$ 500.00	x	12	Mths	\$ 6,000		
e. Custodial Services	\$ 1,075.00	x	12	Mths	\$ 12,900		
10 Building and Liability Insurance						\$	35,670
a. Property Insurance	\$ 2,750.00	x	12	Mths	\$ 33,000		
b. Student Insurance	\$ 225.00	x	10	Mths	\$ 2,250		
c. Liability Insurance	\$ 35.00	x	12	Mths	\$ 420		
d. Legal fees and Union Negotiation	\$ 500.00	x	15	Hrs	\$ 7,500	\$	7,500
11 Human Resource & Personnel Fees						\$	29,750
a. Medical Screening/Drug Testing	\$ 120.00	x	20	Emp	\$ 2,500		
b. Fingerprinting Clearance Fees	\$ 150.00	x	20	Emp	\$ 3,000		
c. Center Licensing Fees	\$ 2,020.83	x	12	Mths	\$ 24,250		
12 Transportation						\$	82,016
a. Vehicle Operating Expenses: Gas & Oil	\$ 1,084.00	x	12	Mths	\$ 13,008		
b. Vehicle Insurance	\$ 3,666.67	x	12	Mths	\$ 44,000		
c. Vehicle Maintenance	\$ 2,084.00	x	12	Mths	\$ 25,008		
d. Depreciation Expense	\$ -	x	12	Mths	\$ -		
13 Local Travel				Miles		\$	5,200
a. Local in-county travel for office/center staff	7,763	x	0.670		\$ 5,200		
14 Parent Services						\$	9,200
a. Parent/PC mileage reimbursement	\$ 45.00	x	10	Mths	\$ 450		
b. Parent Involvement							
Head Start Sites:	460.00	x	10	Mths	\$ 4,600		
c. Policy Council Meeting Allowance	\$ 35.00	x	12 Mtg x 12 members		\$ 3,150		
d. PC Food Allowance	\$ 8.34	x	12 Mtg x 10 members		\$ 1,000		
15 Training or Staff Development						\$	18,375
a. Employee Health and Safety	\$ 125.00	x	83	Emp	\$ 10,375		
b. Registration Fees - Local Training	\$ 100.00	x	50	Emp	\$ 5,000		
e. Education Reimbursement	\$ 1,500.00	x	2	Emp	\$ 3,000		
f. Classroom field trip	\$ 3.39	x	199	Children		\$	675
Interest Expense	\$ -	x	12	Mths	\$ -		
16 Property Taxes	\$ 150.00	x	1	Mths	\$ -	\$	150
TOTAL OPERATIONAL COST						BASIC	\$ 1,311,971.00
TOTAL PAYROLL COST							\$ 2,648,570.00
							\$ 3,960,541.00
6i. INDIRECT COSTS							\$ 360,409.00
Indirect Costs 9.1% Of Total Direct Charges							\$ 360,409.00
TOTAL PA 22 HEAD START BUDGET							\$ 4,320,950.00
						Children	150
						Cost per Child	\$ 28,806

Community Action Partnership of Madera County
Regional Head Start
Payroll Budget Detail and Justification
June 1, 2026 - May 31, 2027

Title	DAYS OF OPERATION							Benefit %	Total YTD Wages	Federal Amount
	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Sprg Bk4			
						N/P All Staff	N/P All Staff			
MADERA REGIONAL 001 - Verdell Mckelvey										
Full Day		Full Day								
SITE SUPERVISOR/TEACHER II	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE II	15	175	18	10	12	0	31	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE III		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE/HEAD COOK (40+ MEALS)		175	18	10	12	0	46	261	100.0%	
										\$ 159,390.23 226,818.04
MADERA REGIONAL 002 - Chowchilla										
Full Day		Full Day								
SITE SUPERVISOR/TEACHER I	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE II	15	175	18	10	12	0	31	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
TEACHER III		175	18	10	12	0	46	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE/HEAD COOK (40 +MEALS)		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	50.0%	
										\$ 234,460.23 \$ 328,862.38
MADERA REGIONAL 004 - Eastside										
Full Day		Full Day								
SITE SUPERVISOR/TEACHER II	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	261	100.0%	
TEACHER III		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
										\$ 132,820.47 \$ 184,550.59
MADERA REGIONAL 005 - Fairmead										
Full Day		Full Day								
SITE SUPERVISOR/TEACHER I	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	50.0%	
										\$ 109,245.87 \$ 145,750.10
MADERA REGIONAL 006 - Cottonwood										
Full Day		Full Day								
SITE SUPERVISOR/TEACHER II	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE II	15	175	18	10	12	0	31	261	100.0%	
TEACHER II		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
										\$ 123,308.51 \$ 177,055.99
MADERA REGIONAL 008 - Oakhurst										
PART DAY		PART DAY								
SITE SUPERVISOR/TEACHER II	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	261	50.0%	
ASSOCIATE TEACHER		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE III		175	18	10	12	0	46	261	100.0%	
										\$ 90,119.64 \$ 119,769.21
MADERA REGIONAL 009 - Valley West										
		0								
SITE SUPERVISOR/TEACHER II	3	175	18	10	12	0	43	261	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	261	100.0%	
ASSOCIATE TEACHER		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		175	18	10	12	0	46	261	100.0%	
INSTRUCTIONAL AIDE I/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
										\$ 275,619.04 352,965.33
MADERA REGIONAL 014 - Ruth Gonzales										
FULL		Full Day								
SITE SUPERVISOR/TEACHER I	3	175	18	10	12	0	43	260	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	260	100.0%	
TEACHER III		175	18	10	12	0	46	260	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
										\$ 140,606.93 \$ 193,766.98
MADERA REGIONAL 016 - Mis Tesoros										
FULL		Full Day								
SITE SUPERVISOR/TEACHER I	3	175	18	10	12	0	43	260	100.0%	
ADVOCATE III	15	175	18	10	12	0	31	260	100.0%	
TEACHER II		175	18	10	12	0	46	260	100.0%	
INSTRUCTIONAL AIDE II/JANITOR		175	18	10	12	0	46	261	100.0%	
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		175	18	10	12	0	46	261	100.0%	
										\$ 128,152.02 \$ 179,264.24

Community Action Partnership of Madera County
Regional Head Start
Payroll Budget Detail and Justification
June 1, 2026 - May 31, 2027

Title	DAYS OF OPERATION						Benefit %	Total			
	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff		Winter/Sprg Bk	N/P All Staff	N/P All Staff	YTD Wages
Madera Office Support Staff											
HEAD START DEPUTY DIRECTOR-CHILD DEVELOPMENT SERVICES		248			13		261	30.0%			
HEAD START DEPUTY DIRECTOR - CHILD AND FAMILY SERVICES		248			13		261	21.0%			
AREA MANAGER		248			13		261	29.8%			
AREA MANAGER		248			13		261	35.9%			
AREA MANAGER		248			13		261	10.5%			
HEAD START PROFESSIONAL DEVELOPMENT COACH		248			13		261	80.0%			
ERSEA SERVICES CONTENT SPECIALIST		248			13		261	22.5%			
PARENT AND GOVERNANCE SPECIALIST		248			13		261	33.5%			
NUTRITION SERVICES CONTENT SPECIALIST		248			13		261	23.7%			
HEALTH SERVICES CONTENT SPECIALIST		248			13		261	14.4%			
HEALTH SERVICES TECHNICIAN		248			13		261	11.3%			
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPECIALIST		248			13		261	19.3%			
PROGRAM TECHNICIAN		248			13		261	25.6%			
PROGRAM TECHNICIAN		248			13		261	32.0%			
PROGRAM TECHNICIAN - HUMAN RESOURCES		248			13		261	24.2%			
DATA TECHNICIAN		248			13		261	72.5%			
FACILITIES SUPERVISOR		248			13		261	29.7%			
MAINTENANCE WORKER I		248			13		261	49.3%			
MAINTENANCE WORKER I		248			13		261	15.0%			
MAINTENANCE WORKER II		248			13		261	61.1%			
MAINTENANCE WORKER I		248			13		261	18.4%			
INFORMATION TECHNOLOGY HELP DESK TECHNICIAN		248			13		261	31.5%			
									\$	517,321.17	\$ 628,163
ADMIN											
HEAD START DIRECTOR		248			13		261	37.0%			
EXECUTIVE ADMINISTRATIVE AIDE		248			13		261	37.0%			
HUMAN RESOURCES SPECIALIST		248			13		261	23.0%			
									\$	93,349.75	\$ 111,604.31
									\$	2,004,393.86	\$ 2,648,570.03

6A Total Salaries	2,917,096.29
Accrued Vacation	154,541.39
Merit	16,679.52
CSPP	\$ (1,083,923.02)
	2,004,394.18
Taxes	
SUI	25,546.60
FICA	162,547.00
	188,093.60
Workers Comp	48,105.11
6B Fringe Benefits	
Medical Insurance	242,111.34
Dental Insurance	24,806.01
Retirement Insurance Decline	35,228.00
Retirement Insurance 4%	105,831.97
	407,977.32
Total Employee Benefits	644,176.03
Grand Total	\$ 2,648,570.21

6a. SALARIES				\$0
6b. FRINGE BENEFITS				\$0
TOTAL SALARIES & FRINGE BENEFITS				\$0
 OPERATIONAL EXPENSES				
6c. TRAVEL				\$ 13,577
<u>1. National Head Start Association Conference</u>		\$	7,000	
Registration fees (\$500/person x 3 staff)	\$ 1,500			
Lodging (\$250/night x 5 nights x 2 room, including parking)	\$ 2,500			
Per diem (\$50/day x 6 days x 3 staff)	\$ 900			
Airfare	\$ 2,100			
<u>2. CHSA Annual Education Conference</u>			\$3,020	
Registration for 3 staff (\$450/day x 3 staff)	\$1,350			
Lodging (150/night x 4 nights x 2 rooms, including parking)	\$1,040			
Per diem (\$42/day x 5 days x 3 staff)	\$630			
<u>3. CHSA Health Institute</u>			\$2,454	
Registration fees (\$350 x 3 staff)	\$1,050			
Lodging (\$150/night x 3 nights x 2 room, including parking)	\$900			
Per diem (\$42/day x 4 days x 3 staff)	\$504			
<u>4. CACFP Annual Conference</u>			\$1,103	
Registration fees (\$275 x 1 staff)	\$275			
Lodging (\$149/night x 4 nights x 1 room, including parking)	\$660			
Per diem (\$42/day x 4 days x 1 staff)	\$168			
 6d. EQUIPMENT				\$0
 6e. SUPPLIES				\$3,160
<u>1. Office/Program Supplies</u>			\$3,160	
Resource materials for staff and parents training and meetings				
 6f. CONTRACTUAL				\$0
 6g. CONSTRUCTION				\$0
 6h. OTHER				\$25,448
<u>2. Consultants and Consultant Expenses</u>			\$25,448	
a. Policy Council Training with Agency Attorney	\$1,500			
*Brown Act				
*By-Laws				
*Program Governance				
*Role & Responsibilities				
b. Area Managers, Teaching staff, 15 hour In-service	\$13,800			
*Creative Curriculum - Implementation				
*Creative Curriculum - Virtual Curriculum				
*CLASS				
*My Teachstone				
*Teaching Pyramid				
*DRDP				
c. Advocate Child & Family Partners Certificate	\$2,250			
*\$750/per person x 3 staff				
d. Health & Safety Trainings	\$6,750			
*Child Abuse & Mandated Reporter				
*Active Supervision/Standards of Conduct				
*Bloodborne Pathogens				
*Illness, Injury Prevention Plan				
*Medication Procedure				
*CACFP/Nutrition				
*Outcome Reports/Data Review				
*Autism, Behavior Management				
*Staff Wellness Training/Activities				
*CPR/First Aid Certification				
e. Food Handler and Food Manager Certification	\$245			
*\$15/per person x 13 staff - handler				
f. Teach Stone - CLASS Certification	\$375			
(\$150/Person x 4 Staff)				
g. Virtual CACFP Conference	\$528			
(\$529/Person x 1 Staff)				
<u>4. Printing and Publications - Training Materials</u>				
 TOTAL DIRECT CHARGES				\$42,186
6i. INDIRECT COSTS	\$42,186	X	9.10%	\$3,839
TOTAL PA 20 HEAD START T & TA BUDGET				\$46,025

**Community Action Partnership of Madera County
Madera Regional/Mariposa Head Start
Basic Non-Federal Share (In-Kind Cash)
Budget Detail Justification PA20/PA22
June 1, 2026 - May 31, 2027**

6a. SALARIES	0
6b. FRINGE BENEFITS	0
6c. TRAVEL (OUT OF AREA)	0
6d. EQUIPMENT	0
6e. SUPPLIES	0

						<u>\$ 1,075.00</u>
1 Donated Materials	\$ 45.45	x	11	Sites	\$	500.00
2 Donated Supplies	\$ 47.92	x	12	Months	\$	575.00
Doantions provided by local merchants						

6f. CONTRACTUAL
6g. CONSTRUCTION
6h. OTHER

	Appraised	Annual Rent Paid	Inkind Value	<u>\$329,436</u>
000 Office (Only)	-	190,455.00	N/A	
001 Vedell Mckelvey	59,952.00	9,215.00	50,737.00	
002 Chowchilla	50,832.00	6,600.00	44,232.00	
004 Eastside	48,768.00	9,600.00	39,168.00	
005 Fairmead	42,864.00	1.00	42,863.00	
006 Cottonwood	61,872.00	-	61,872.00	
007 North Fork	30,612.00	-	30,612.00	
008 Oakhurst	36,024.00	6,000.00	30,024.00	
009 Valley West	24,612.00	5,600.00	N/A	
014 Ruth Gonzales	34,128.00	4,200.00	29,928.00	
016 Mis Tesoras	38,040.00	6,600.00	N/A	
351 Mariposa	24,840.00	-	N/A	
	<u>452,544.00</u>	<u>238,271.00</u>	<u>\$329,436</u>	

3	Volunteers							<u>\$52,998</u>	
	PC Board	14	Membrs	0.25	Hrs	12	Mtgs	\$64.32 Hr	\$2,701
	000 Office	0	Parents	-	Hrs	10	Mtgs	\$27.26 Hr	\$0
	001 Vedell Mckelvey	30	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$6,134
	002 Chowchilla	40	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$8,178
	004 Eastside	20	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$4,089
	005 Fairmead	17	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$3,476
	006 Cottonwood	20	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$4,089
	007 North Fork	17	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$3,476
	008 Oakhurst	15	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$3,067
	009 Valley West	30	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$6,134
	014 Ruth Gonzales	20	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$4,089
	016 Mis Tesoras	17	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$3,476
	351 Mariposa	20	Parents	0.75	Hrs	10	Mtgs	\$27.26 Hr	\$4,089

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4	State Inkind Collaboration				Contract	Contribution	<u>\$708,235</u>
					\$ 1,182,560.00	59.89%	

Total Non-Federal Share	<u>\$1,091,744.00</u>
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TOTAL NON-FEDERAL SHARE BUDGET

Community Action Partnership of Madera County
Madera Regional/Mariposa Head Start
Basic Administrative Budget
June 1, 2026 - May 31, 2027

6A PERSONNEL	Hrs./ Day	# Days	% Time	BASIC FEDERAL SHARE
Position				
HEAD START DIRECTOR	3.12	260	39.0%	\$ 57,780.11
EXECUTIVE ADMINISTRATIVE AIDE	3.12	260	39.0%	\$ 23,383.75
HUMAN RESOURCES SPECIALIST	1.84	260	23.0%	\$ 16,436.89
TOTAL SALARIES				<u>\$ 97,600.75</u>
6B FRINGE BENEFITS				
Payroll Taxes:				
FICA				7,892.00
SUI				426.25
Workers' Compensation				2,273.56
Health/Dental/Vision/Life Insurance				3,111.92
Retirement				5,162.67
TOTAL FRINGE BENEFITS				<u>18,866.40</u>
 TOTAL PERSONNEL COSTS				 <u>116,467.15</u>
6C TRAVEL (OUT OF AREA)				
1. National Head Start Association Conference	\$ 11,250	x	50%	5,625
2. CHSA Annual Education Conference	\$ 3,020	x	50%	1,510
3. CHSA Health Institute	\$ 2,454	x	50%	1,227
4. CACFP Annual Conference	\$ 1,103	x	50%	552
5. Zero to Three Conference	\$ 3,820	x	50%	1,910
TOTAL TRAVEL (OUT OF AREA)	<u>\$ 21,647</u>			<u>10,824</u>
6D EQUIPMENT (EXCESS \$5,000/UNIT)				<u>-</u>
6E SUPPLIES				
Office Supplies	\$12,000 per yr.	x	10.0%	1,200
Data Supplies	\$31,000 per yr.	x	10.0%	3,100
Custodial Supplies	\$5,400 per yr.	x	5.0%	270
Postage	\$1,063 per yr.	x	100.0%	1,063
Printing & Publications	\$16,491 per yr.	x	100.0%	16,491
TOTAL SUPPLIES				<u>22,124</u>
6F CONTRACTS				-
6G RENOVATION				-
6H OTHER				
Telephone	\$ 11,207.00 per yr.	x	4.00%	448
Rent	\$ 276,291.00 per yr.	x	7.75%	21,413
Utilities and Disposal	\$ 38,700.00 per yr.	x	3.00%	1,161
Property Insurance	\$ 39,000.00 per yr.	x	1.00%	390
Fees & Licenses	\$ 26,350.00 per yr.	x	1.00%	264
Legal	\$ 7,500.00 per yr.	x	100.00%	7,500
TOTAL OTHER				<u>31,176</u>
6I TOTAL DIRECT COSTS				<u>180,591</u>
6J INDIRECT COSTS	Approved Indirect Rate (9.1%)			<u>443,997</u>
TOTAL BUDGET				<u>624,588</u>

ADMINISTRATIVE PERCENTAGE

9.28%

Administrative Rate Calculation	
Basic (Regional and EHS)	\$ 5,323,085
T&TA (Regional and EHS)	\$ 59,398
	<u>\$ 5,382,483</u>
Non-Federal (Regional and EHS)	\$ 1,345,621
Grand Total	<u>\$ 6,728,104</u>
MAX ADMIN % ALLOWED = 15%	\$ 1,009,216
ADMIN BUDGET TOTAL	\$ 624,588
DIVIDED BY TOTAL FUNDING	\$ 6,728,104
ADMIN %	9.28%

2026-2027 MADERA EARLY HEAD START Days of Operation EHS - HomeBase

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

Mth	22	Exp	22
Child Days			0
Staff w/o Children			5
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			28

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

Mth	23	Exp	13
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			23

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

Mth	21	Exp	30
Child Days			0
Staff w/o Children			1
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

Mth	66	Exp	65
Child Days			0
Staff w/o Children			6
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			45

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

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

Mth	21	Exp	20
Child Days			0
Staff w/o Children			3
Holidays			3
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

Mth	65	Exp	60
Child Days			0
Staff w/o Children			3
Holidays			5
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			9

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

Mth	21	Exp	30
Child Days			0
Staff w/o Children			0
Holidays			2
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			2

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

Mth	20	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Mth	64	Exp	70
Child Days			0
Staff w/o Children			0
Holidays			4
Winter/Spring Break			8
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	23	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			5

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

Mth	22	Exp	20
Child Days			0
Staff w/o Children			0
Holidays			0
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			0

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

Mth	21	Exp	26
Child Days			0
Staff w/o Children			0
Holidays			1
Winter/Spring Break			0
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Mth	66	Exp	66
Child Days			0
Staff w/o Children			0
Holidays			2
Winter/Spring Break			4
Non-Paid-Partial Staff			0
Non-Paid All Staff			0
Non-Op Days			1

Advocates	Starting
Site Supervisors	Start Date
All Staff	Start Date
Training/Setup Days	Start Date
Childrens first day	
Winter/Spring Break	

Total Home Visit Weeks	48
Staff Days w/o Children:	9
Holidays:	13
Winter/Spring Break	12
Non-Paid-Partial Staff	0
Non-Paid All Staff	0
Non-Op Days	46
	128

Mth	261	Exp
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						BASIC	TOTAL BASIC w/Cola
6a. SALARIES						\$ 538,109	568,124.00
						\$ 30,015	
6b. FRINGE BENEFITS							131,172.00
Insurance						\$ 40,993	
Worker's Comp (Various)						\$ 4,433	
Pension (5.0%)						\$ 31,247	
Pension Spending Credit \$200						\$ 5,506	
FICA (7.65%)						\$ 45,838	
SUTA (6.2%)						\$ 3,155	
TOTAL SALARIES & FRINGE BENEFITS							699,296.00
OPERATIONAL EXPENSES							
6c. TRAVEL						\$0.00	-
6d. EQUIPMENT							28,734.00
2026 Vehicle						\$28,734.00	
6e. SUPPLIES							35,419.20
1 OFFICE SUPPLIES						\$ 6,000	
000 Central Head Start Office	\$	166.67	x	12 Mths	\$	2,000	
012 Early Headstart	\$	333.33	x	12 Mths	\$	4,000	
Children Food Program	\$	60.00	x	12 Mths	\$	720	
012 Early Headstart	\$	333.33	x	12 Mths	\$	4,000	
2 PROGRAM SUPPLIES						\$ 9,000	
000 Central Head Start Office	\$	250.00	x	12 Mths	\$	3,000	
012 Early Headstart	\$	500.00	x	12 Mths	\$	6,000	
3 MEDICAL & DENTAL SUPPLIES						\$ 2,000	
012 Early Headstart	\$	666.67	x	3 Children	\$	2,000	
4 INSTRUCTIONAL SUPPLIES						\$ 4,500	
000 Central Head Start Office	\$	125.00	x	12 Mths	\$	1,500	
012 Early Headstart	\$	71.43	x	42 Children	\$	3,000	
5 CUSTODIAL SUPPLIES						\$ 600	
000 Central Head Start Office	\$	50.00	x	12 Mths	\$	600	
6 POSTAGE							\$ 299.20
a. Head Start Sites:	\$	-	x	Sites	\$	-	
012 Early Headstart	\$	24.93	x	12 Mths	\$	299.20	
6f. CONTRACTUAL							4,500.00
Consultant					\$	4,500	
6g. CONSTRUCTION							
6h. OTHER							150,598.00
1 Equipment Rentals						\$ 13,200	
Toshiba Financial Services	\$	1,100.00	x	12 Mths	\$	13,200	
2 Equipment Maintenance & Repair						\$ 492	
012 Early Headstart	\$	41.00	x	12 Mths	\$	492	
3 Publications / Advertising / Printing						\$ 991	
a. Printing Cost	\$	82.58	x	12 Mths	\$	991	
Cost of agency forms, letterhead recruitment materials, menus and training materials							
4 Telephone/Internet -Mobile Communications						\$ 7,200	
000 Central Head Start Office	\$	600.00	x	12 Mths	\$	7,200	
5 Annual Rent						\$ 85,836	
000 Central Head Start Office	\$	7,153.00	x	12 Mths	\$	85,836	
6 Utilities - Electricity, Water, & Disposal						\$ 14,400	
000 Central Head Start Office	\$	1,200.00	x	12 Mths	\$	14,400	
7 Building Maintenance/Repair and Other Occupancy						\$ 4,055	
a. Building Repairs & Maintenance	\$	273.92	x	12 Mths	\$	3,287	
b. Pest control	\$	54.00	x	12 Mths	\$	648	
c. Burglar & Fire Alarm Services	\$	10.00	x	12 Mths	\$	120	
8 Building and Liability Insurance						\$ 6,588	
a. Property Insurance	\$	500.00	x	12 Mths	\$	6,000	
b. Student Insurance	\$	49.00	x	12 Mths	\$	588	
9 Other Consultants and Consultant Expenses						\$ 1,500	
Legal fees and Union Negotiation					\$	1,500	
10 Transportation						\$ 10,680	
a. Vehicle Gas & Oil	\$	140.00	x	12 Mths	\$	1,680	
b. Vehicle Insurance	\$	400.00	x	12 Mths	\$	4,800	
c. Vehicle Maintenance	\$	350.00	x	12 Mths	\$	4,200	
d. Depreciation Expense	\$	-	x	12 Mths			
11 Local Travel						\$ 149	
a. Local in-county travel for office/center staff		Miles 2100	x	0.580	\$	149	
12 Parent Services						\$ 900	
a. Parent Mileage		100	x	0.65	\$	60	
b. Parent Center Committee Activities	\$	20.00	x	24 Socials	\$	480	
c. Policy Council Meeting Allowance	\$	\$15 / Mtg x 12 x2			\$	360	
13 Training or Staff Development						\$ 4,600	
a. Employee Health and Safety	\$	125.00	x	4 Emp	\$	500	
b. Registration Fees - Local Training	\$	200.00	x	10 Emp	\$	2,000	
c. Fees and Licenses	\$	525.00	x	4 Mths	\$	2,100	
14 Property Taxes	\$	7.00	x	1 Mths	\$	7	
TOTAL OPERATIONAL COST						23.87%	219,251
TOTAL PAYROLL COST						76.13%	699,296
						Sub-Total	918,547
6i. INDIRECT COSTS							83,588
Indirect Costs of Total Direct Charges	9.10%	\$		918,547			83,588
TOTAL PA 22 HEAD START BUDGET						Grand Total	1,002,135

Children
Cost per Child

60
16,702.25

Title	Pre-Start	Child Days	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Sping Bkks	N/P All Staff	N/P All Staff	Benefit %	Total				
										YTD Wages	Federal Amount			
FULL		Full Day												
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
EARLY HEAD START FAMILY FACILITATOR		227	9	13		12	0	0	261	100.0%				
										\$	450,988	\$	562,362	
Madera Office Support Staff														
HEAD START DEPUTY DIRECTOR-CHILD DEVELOPMENT SERVICES		248		13					261	5.0%				
HEAD START DEPUTY DIRECTOR - CHILD AND FAMILY SERVICES		248		13					261	5.0%				
AREA MANAGER		248		13					261	24.4%				
HEAD START PROFESSIONAL DEVELOPMENT COACH		248		13					261	20.0%				
ERSEA SERVICES CONTENT SPECIALIST		248		13					261	4.7%				
PARENT AND GOVERNANCE SPECIALIST		248		13					261	3.3%				
NUTRITION SERVICES CONTENT SPECIALIST		248		13					261	4.1%				
HEALTH SERVICES CONTENT SPECIALIST		248		13					261	4.3%				
HEALTH SERVICES TECHNICIAN		248		13					261	4.3%				
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPECIALIST		248		13					261	10.2%				
PROGRAM TECHNICIAN		248		13					261	17.3%				
PROGRAM TECHNICIAN		248		13					261	8.0%				
PROGRAM TECHNICIAN - HUMAN RESOURCES		248		13					261	7.3%				
DATA TECHNICIAN		248		13					261	27.5%				
										5.0%	\$	112,885	\$	132,073
Admin Staff														
HEAD START DIRECTOR		248		13					261	2.0%				
EXECUTIVE ADMINISTRATIVE AIDE		248		13					261	2.0%				
HUMAN RESOURCES SPECIALIST		248		13					261	0.0%				
										3.7%	\$	4,251	\$	4,863
											\$	568,124	\$	699,298

6A Total Salaries	\$	537,333
Accrued Vacation	\$	30,015
Merit	\$	776
CSPP		
	\$	568,124
Taxes		
SUI	\$	3,155
FICA	\$	45,838
	\$	48,993
Workers Comp		
	\$	4,433
6B Fringe Benefits		
Medical Insurance	\$	37,115
Dental Insurance	\$	3,878
Retirement Insurance Decline	\$	5,506
Retirement Insurance 4%	\$	31,247
	\$	77,746
Total Employee Benefits	\$	131,172
Grand Total	\$	699,296

**Community Action Partnership of Madera County
Madera Regional/Mariposa Head Start
Basic Non-Federal Share (In-Kind Cash)
Budget Detail Justification PA20/PA22
June 1, 2026 - May 31, 2027**

6a. SALARIES									0	BASIC \$0
6b. FRINGE BENEFITS									0	\$0
6c. TRAVEL (OUT OF AREA)									0	\$0
6d. EQUIPMENT									0	\$0
6e. SUPPLIES										<u>\$326</u>
									\$ 326	
1 Donated Materials	\$ 10	x	11	Sites				\$ 110		
2 Donated Supplies	\$ 18	x	12	Months				\$ 216		
Donations provided by local merchants										
6f. CONTRACTUAL										\$0
6g. CONSTRUCTION										\$0
6h. OTHER										<u>\$253,551</u>
	Appraised	Annual Rent Paid						Inkind Value	\$0	
000 Office	-	-						N/A		
001 Vedell Mckelvey	-	-						0.00		
002 Chowchilla	-	-						0.00		
004 Eastside	-	-						0.00		
005 Fairmead	-	-						0.00		
006 Cottonwood	-	-						0.00		
007 North Fork	-	-						0.00		
008 Oakhurst	-	-						0.00		
009 Valley West	-	-						N/A		
012 Homebase	-	-						0.00		
013 Sunset	-	-						N/A		
014 Ruth Gonzales	-	-						0.00		
016 Mis Tesoras	-	-						N/A		
351 Mariposa	-	-						N/A		
6i. <u>Volunteers</u>									\$253,551	
PC Board	Membrs	0.25	Hrs	12	Mtgs	\$64.32	Hr	\$193		
000 Office	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
001 Vedell Mckelvey	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
002 Chowchilla	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
004 Eastside	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
005 Fairmead	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
006 Cottonwood	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
007 North Fork	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
008 Oakhurst	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
009 Valley West	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
012 Homebase	42 Parents	4.89	Hrs	45.4	Wks	\$27.26	Hr	\$253,359		
013 Sunset	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
014 Ruth Gonzales	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
016 Mis Tesoras	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		
351 Mariposa	Parents	-	Hrs	10	Wks	\$27.26	Hr	\$0		

Total Non-Federal Share

\$253,877



Report to the Board of Directors

Agenda Item Number: E-3

Board of Directors Meeting for: February 12, 2026

Author: Yessenia Casillas

DATE: December 31, 2025

TO: Board of Directors

FROM: Yessenia Casillas, Finance Director – Grants Management

SUBJECT: 2025-2026 MHS Non-Federal Share Grant Budget Revision

I. **RECOMMENDATION:**

Review and approve Community Action Partnership of Madera County 2025-2026 Non Federal Share Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included.

II. **SUMMARY:**

We have prepared comparison budget revisions based on the agency's funding allocations for the 2025-2026 guidance and amounts received from Stanislaus County Office of Education.

III. **DISCUSSION:**

Migrant Head Start Non Federal Share changes.

A. Non Federal Share

- a. Other 6h: Amendment #3 required increase to non-federal share in the net amount of \$71,905.

- The 2025-2026 MHS Non-Federal Share Grant Budget Revision will be presented to the Policy Committee on February 10, 2026.

B. **FINANCING:** None

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
NFS COMPARISON REVISION
March 1, 2025 - February 28, 2026**

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

Non Federal Share		Approved Budget	Modification Changes	Revised Budget
6a	Personnel	781,943	-	781,943
6b	Fringe	220,604	-	220,604
6c	Travel	-	-	-
6d	Equip >5,000	-	-	-
6e	Equip <5,000	-	-	-
6e	Supplies	13,927	-	13,927
6f	Contracts	-	-	-
6g	Renovations	-	-	-
6h	Other	566,876	71,905	638,781
	Total Direct	1,583,350	71,905	1,655,255
6i	Indirect	-	-	-
	Total	1,583,350	71,905	1,655,255

Explanation of requested variance/changes:

Changes

6a	No Change	-
6b	No Change	-
6c	No Change	-
6d	No Change	-
6e	No Change	-
6e	No Change	-
6f	No Change	-
6g	No Change	-
6h	Net Increase: Increase volunteer services to meet increased NFS requirement due to Amendment #2.	71,905
6i	No Change	-
Total		71,905

Approval Section

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



Report to the Board of Directors

Agenda Item Number: E-4

Board of Directors Meeting for: February 12, 2026

Author: Yessenia Casillas

DATE: February 3, 2026

TO: Board of Directors

FROM: Yessenia Casillas, Finance Director – Grants Management

SUBJECT: 2025-2026 Blended Grant Budget Revision

I. RECOMMENDATION:

Review and approve Community Action Partnership of Madera County 2025-2026 MHS Blended Comparison Budget Revisions to Stanislaus County Office of Education. Comparison Budgets included.

II. SUMMARY:

We have prepared comparison budget revisions based on the agency's funding allocations for the 2025-2026 guidance and amounts received from Stanislaus County Office of Education.

III. DISCUSSION:

MHS Blended Grant in need of multiple category changes.

A. Blended

- a. Personnel 6a: Decrease due to savings from vacancies. The transfer of savings will be to 6b Fringe, 6e Supplies and 6h Other.
- b. Fringe 6b: Increase in fringe to reflect higher projected costs for health insurance premiums, workers' compensation rates, and pension contributions.
- c. Supplies 6e: Increase to supplies to purchase necessary medical and dental supplies, custodial materials, and furnishings used for program operations.
- d. 6h Other: Increase to cover necessary operational costs including custodial services for the blended site, increased vehicle insurance expenses, and telephone and equipment rental.

- The 2025-2026 Blended Grant Budget Revision will be presented to the Policy Committee for review and approval on February 10, 2026.

B. FINANCING: None

**STANISLAUS COUNTY OFFICE OF EDUCATION
MIGRANT HEAD START
BLENDED BUDGET COMPARISON REVISION
March 1, 2025 - February 28, 2026**

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

362 BLENDED		Approved Budget	Amendment #2	Revised Budget
6a	Personnel	337,908	(30,200)	307,708
6b	Fringe	58,126	17,200	75,326
6c	Travel	-	-	-
6d	Equip >5,000	-	-	-
6e	Equip <5,000	-	-	-
6e	Supplies	43,852	3,500	47,352
6f	Contracts	-	-	-
6g	Renovations	-	-	-
6h	Other	75,097	9,500	84,597
	Total Direct	514,983	-	514,983
6i	Indirect	46,863	-	46,863
	Total	561,846	-	561,846

Explanation of requested variance/changes:

Changes

6a	Net Decrease:	Decrease due to savings from vacancies. The transfer of savings will be to 6b Fringe, 6e Supplies and 6h Other.	(30,200)
6b	Net Increase:	Increase in fringe to reflect higher projected costs for health insurance premiums, workers' compensation rates, and pension contributions.	17,200
6c	No Change		-
6d	No Change		-
6e	No Change		-
6e	Net Increase:	Increase to supplies to purchase necessary medical and dental supplies, custodial materials, and furnishings used for program operations.	3,500
6f	No Change		-
6g	No Change		-
6h	Net Increase:	Increase to 6h Other to cover necessary costs including custodial services for the blended site, increased vehicle insurance expenses, and telephone and equipment rental.	9,500
6i	No Change		-
Total			-

Approval Section

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



Report to the Board of Directors

Agenda Item Number: E-5

Board of Directors Meeting for: February 12, 2026

Author: Yessenia Casillas

DATE: February 3, 2026

TO: Board of Directors

FROM: Yessenia Casillas, Finance Director-Grants Management

SUBJECT: 2025-2026 CA Migrant Child Care Program – Part Year (CMIG/CMSS 5017)
Grant Budget Revision for Amendment #1 CMIG, Start-up/Closedown and CMSS funds.

I. RECOMMENDATION:

Review and ratify Community Action Partnership of Madera County 2025-2026 Amendment #1 awarding additional ongoing CMIG-PY CDEs and respective basic funding, decreasing ongoing CMSS and increasing Start-up/Closedown. There is a net decrease for Amendment #1 of \$146. Additional revision is being made to the budget categories, see Comparison Budget Revisions attached.

II. SUMMARY:

We have prepared comparison budget revision based on agency's funding allocation for the 2025-2026 funding guidance and amounts received from Stanislaus County Office of Education.

III. DISCUSSION:

1. Stanislaus County Office of Education has awarded additional going CMIG-PY CDEs and respective Basic Funding. The Child Days of Enrollment is increasing from 17,648 to 17,678.01. Increase to CMIG funding from Amendment #1 \$1,462
 - a. 6e Supplies – Due to savings in supplies there will be a decrease of \$11,080 from supplies to 6h Other to allocate costs from Migrant Head Start Blended for expenses as outlined below.
 - b. 6h Other - Increase from Amendment #1 of \$1,340 plus an additional increase from 6e Supplies of \$11,080 to allocate Migrant Head Start Blended costs for equipment rental & maintenance, telephone, utilities, building repair & maintenance and custodial services. Net increase to 6h Other is \$12,420.
 - c. 6i Indirect- Increase from Amendment #1: \$122
2. Increase to Start-up/Closedown funding through Amendment #1 in the amount of \$258.
 - a. 6b Fringe - Increase from Amendment #1 to allocate additional costs from MHS blended to SUCD program for pension benefits.
 - b. 6i Indirect - Increase indirect costs due to Amendment #1.
3. Decrease to CMSS funding through Amendment #1 in the amount of -\$1,866.
 - a. 6a Personnel - Decrease to personnel due to Amendment #1 -\$1,709
 - b. 6i Indirect - Decrease to indirect due to Amendment #1

-\$157

- The 2025-2026 CA Migrant Child Care Program – Part Year , Grant Budget Revision for Amendment #1 will be presented to the Policy Committee for review and approval n February 10, 2026.

IV. <u>FINANCING:</u>	Approved	Amendments	Decrease
Total Grant Award	\$1,185,186	\$1,185,040	\$146

**STANISLAUS COUNTY OFFICE OF EDUCATION
CA MIGRANT CHILD CARE PROGRAM - PART YEAR
CMSS BUDGET COMPARISON REVISION
July 1, 2025 - June 30, 2026**

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

325 CMSS Amendment #1		Approved Budget	Amendment #1	Budget	Amendment #2	Revised Budget
6a	Personnel	128,649	(1,709)	126,940	0	126,940
6b	Fringe	29,095	-	29,095	0	29,095
6c	Travel	-	-	-	0	-
6d	Equip >5,000	-	-	-	0	-
6e	Equip <5,000	-	-	-	0	-
6e	Supplies	1,034	-	1,034	0	1,034
6f	Contracts	-	-	-	0	-
6g	Renovations	-	-	-	0	-
6h	Other	-	-	-	0	-
	Total Direct	158,778	(1,709)	157,069	-	157,069
6i	Indirect	14,450	(157)	14,293	0	14,293
	Total	173,228	(1,866)	171,362	-	171,362

Explanation of requested variance/changes:		Changes
6a	Net Decrease: Decrease due to Amendment #1 6a Personnel.	(1,709)
6b	No Change	-
6c	No Change	-
6d	No Change	-
6e	No Change	-
6e	No Change	-
6f	No Change	-
6g	No Change	-
6h	No Change	-
6i	Net Decrease: Decrease 6i Indirect costs due to Amendment #1.	(157)
Total		(1,866)

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

**STANISLAUS COUNTY OFFICE OF EDUCATION
CA MIGRANT CHILD CARE PROGRAM - PART YEAR
START-UP/CLOSE-DOWN BUDGET COMPARISON REVISION
July 1, 2025 - June 30, 2026**

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

324 SUCD Amendment #1	Approved Budget	Amendment #1	Revised Budget	Amendment #2	Revised Budget
6a Personnel	97,018	-	97,018	0	97,018
6b Fringe	26,834	236	27,070	0	27,070
6c Travel	-	-	-	0	-
6d Equip >5,000	-	-	-	0	-
6e Equip <5,000	-	-	-	0	-
6e Supplies	15,281	-	15,281	0	15,281
6f Contracts	-	-	-	0	-
6g Renovations	-	-	-	0	-
6h Other	-	-	-	0	-
Total Direct	139,133	236	139,369	-	139,369
6i Indirect	12,661	22	12,683	0	12,683
Total	151,794	258	152,052	-	152,052

Explanation of requested variance/changes:	Changes
6a No Change	-
6b Net Increase: Increase from Amendment 1 to allocate additional costs to 6b Fringe category from MHS Blended to SUCD program.	236
6c No Change	-
6d No Change	-
6e No Change	-
6e No Change	-
6f No Change	-
6g No Change	-
6h No Change	-
6i Net Increase: Increase from Amendment 1 to allocate additional costs to 6i Indirect	22
Total	258

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

**STANISLAUS COUNTY OFFICE OF EDUCATION
STATE MIGRANT CHILD CARE - CMIG
CMIG BUDGET COMPARISON REVISION
July 1, 2025 - June 30, 2026**

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

322 CMIG Amendment #1		Approved Budget	Amendment #1	Budget	Amendment #2	Revised Budget
6a	Personnel	602,425	-	602,425	0	602,425
6b	Fringe	168,579	-	168,579	0	168,579
6c	Travel	-	-	-	0	-
6d	Equip >5,000	-	-	-	0	-
6e	Equip <5,000	-	-	-	0	-
6e	Supplies	17,414	(11,080)	6,334	0	6,334
6f	Contracts	-	-	-	0	-
6g	Renovations	-	-	-	0	-
6h	Other	-	12,420	12,420	0	12,420
	Total Direct	788,418	1,340	789,758	-	789,758
6i	Indirect	71,746	122	71,868	0	71,868
	Total	860,164	1,462	861,626	-	861,626

Explanation of requested variance/changes:		Changes
6a	No Change	-
6b	No Change	-
6c	No Change	-
6d	No Change	-
6e	No Change	-
6e	Net Decrease: Decrease due to projected savings in 6e Supplies. Transfer savings to 6h Other category to allocate costs from Migrant Head Start Blended, see the category below for explanation.	(11,080)
6f	No Change	-
6g	No Change	-
6h	Net Increase: Increase from Amendment #1 & transfer savings from 6e Supplies to allocate additional costs in 6h Other for equipment rental & maint, telephone, utilities, building repair & maintenance and custodial services.	12,420
6i	Net Increase: Increase from Amendment 1 to allocate additional 6i Indirect costs.	122
Total		1,462

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



Report to the Board of Directors

Agenda Item Number: E-6

Board Meeting for: February 12, 2026

Author: Donna Tooley

DATE: February 3, 2026

TO: Board of Directors

FROM: Donna Tooley, Chief Financial Officer

SUBJECT: Review and Accept the Proposed Procurement Revisions to CAPMC's Accounting & Financial Policies and Procedures to comply with CalOES On-Site Monitoring and General Updates

I. **RECOMMENDATION:**

Review and consider accepting the proposed procurement and purchasing revisions to CAPMC's Accounting & Financial Policies and Procedures.

II. **SUMMARY:**

As the result of a CalOES monitoring in October 2025, CAPMC was required to update its procurement policies. Additionally, as a general rule, it is important to update accounting and financial policies on a periodic or 'as needed' basis.

III. **DISCUSSION:**

A. CalOES conducted an on-site program monitoring of all six of the CalOES funded programs last October 2025, including the following:

- Victim Witness
- Rape Crisis
- Domestic Violence
- Transitional Housing
- Unserved/Underserved Victim Witness Advocacy
- Child Advocacy Center

B. As the result of the monitoring, CAPMC needs to revise its procurement policies to provide for verification of eligibility to participate in state and federal awards via the System for Award Management (SAM.gov) before entering contracts equal or greater than \$25,000. CAPMC had this in its policies before, but it is now more succinct.

C. Additionally, the procurement policies needed to include procedures that complied with the provisions for Drug-Free Workplace Certification. CAPMC has this language in its Personnel Policies and Procedures, but it needs to apply to contractors also. CAPMC has requested additional guidance from CalOES on this item, and it will be shared at the Board meeting.

- D. CAPMC is required to have written accounting and financial policies and procedures that have been reviewed and updated periodically as necessary. It has been since 2019 that there have been significant changes to the procurement policies. With the updated Uniform Guidance required for federal grantees applicable in October 2024, CAPMC took this time to also update the related procurement policies as necessary. Deletions are shown as strikeouts and additions are shown as underlined words. Primarily, CAPMC is adjusting its procurement and purchasing limits, including the internal micro-purchase threshold, the limit when a purchase order is required from \$500 to \$1,000, and other items as noted.

IV. **FINANCING:**
Not applicable

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

(Revised and Approved by Board of Directors – 10/10/2019)

PURCHASING-PROCUREMENT POLICIES AND PROCEDURES

Overview

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO **ALL** PURCHASES MADE BY CAPMC.

CAPMC requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal and non-federal statutes and **grant award** requirements.

Responsibility for Purchasing

All Head Start Directors and Program Managers or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described herein. ~~Program Managers shall inform the Fiscal Department of all individuals that may initiate purchases or prepare purchase orders.~~

The Fiscal Department shall be responsible for processing purchase orders. The Chief Financial Officer has approval authority over all purchases and contractual commitments, and ~~shall will~~ make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

All Head Start Directors and Program Managers are responsible for ensuring that purchases for their departments meet the cost guidelines. ~~Purchases must be allowable, allocable and reasonable in order to be charged to the appropriate grant award.~~

Code of Conduct in Purchasing

Ethical conduct in managing the Agency's purchasing activities is essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff, ~~and funding sources, and the community. CAPMC will comply with all federal grant regulations, particularly those pertaining to conflicts of interest and the actions of our employees involved in the selection, award, and administration of contracts. This further includes adherence to CAPMC's Personnel Policies and Procedures Business Code of Conduct, which outlines expected behaviors and actions.~~

- Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
- Staff ~~shall will~~ notify their immediate supervisor if they are offered such gifts.

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- No officer, board member, employee, or agent shall participate in the selection, awarding, or administration of a contract ~~or~~ if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate family, his/her spouse/partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the vendor selected.
- Officers, board members, employees, and agents ~~shall will not neither~~ solicit ~~nor~~ accept gratuities, favors, or anything of monetary value from vendors or parties to sub-agreements.
 - Unsolicited gifts of a nominal value of \$25 or less may be accepted.
 - See the Policy on Suspected Misconduct section elsewhere in this manual for disciplinary actions for violations of these standards.
 -

Conflict of Interest

All CAPMC staff and Board members responsible for procurement decisions are bound by the provisions of the Agency’s Conflict of Interest policy described in a preceding section. Please refer to that section for definitions of “interested persons”, reporting responsibilities, resolution to conflicts, and disciplinary action for violations.

Competition

In order to promote open and free competition, purchasers will (2 CFR Part 200.319:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate or restrain trade.
- Not permit contractors who develop specifications, requirements or proposals to bid or propose on such procurements.
- Award contracts to suppliers, bidders, or proposers whose product/service is most advantageous in terms of price, quality, and other factors, with past service being a factor if all other considerations are equal.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all quotes, bids, or proposals -when it is in the Agency’s best interest. The Agency will properly document such circumstances to justify rejection (2 CFR Part 200.318(c)).
- ~~Not give preference to state or local geographical areas unless such preference is mandated by federal statute.~~
- Only use “nName brand or equivalent” description may be used as a means to define the performance needs, or requirements (2 CFR Part 200.319(d)(1).
- Noncompetitive procurements will only be awarded in accordance with Agency’s Non-Competitive Method of Procurements (Sole Source) section of this manual.

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Non-Discrimination Policy

Agency will request ~~All vendors~~/contractors who are the recipients of Agency funds, or who bid or propose to perform any work or furnish any goods under agreements with CAPMC, ~~shall to~~ agree to these important principles:

- ~~Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation, or national origin, disability, gender, age, genetic information, marital status, or any other category protected by state of federal law, except where ~~it is religion, sex, or national origin is~~ a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.~~
- Contractors agree not to discriminate against any individual due to the individual's political affiliation/beliefs.

~~1.~~

~~2.~~ Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisement and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for meeting the intent of this section.

Procurement Procedures

The following are CAPMC's general procurement procedures:

1. CAPMC or departments will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity compliance with public policy, record of past performance, and financial and technical resources.

4.2. CAPMC shall avoid purchasing items that are not necessary or duplicative items or services for the performance of the activities, programs and services required by its contracts and grant awards.

2.3. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. This analysis should only be made when both lease and purchase alternatives are available to the program.

3.4. ~~CAPMC will. Purchasers are encouraged to~~ enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common or shared goods and services.

4.5. ~~CAPMC will. Purchasers are encouraged to~~ use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. To search for federal excess and surplus property, go to www.gsa.gov and enter "how to purchase excess property" in the website search field for more information.

6. Documentation of the cost and price analysis associated with each procurement decision, including contract modifications, in excess of the simplified acquisition threshold (\$250,000) shall be retained in the procurement files pertaining to each federal and non-federal award. CAPMC must make independent estimates before receiving bids or proposals in connection with procurements in excess of \$250,000.

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5- Price analysis may include such factors as comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability.

6-7. All pre-qualified lists of persons, firms or products which are used in acquiring goods and services ~~will~~must be current and include enough qualified sources to ensure maximum open and full competition.

7-8. CAPMC will maintain sufficient records to detail the history of procurement, including:
a. Rationale for the method of procurement;
b. Selection of contract type;
~~b-c.~~ Justification for lack of competition when competitive offers are not obtained;
~~c-d.~~ Contractor selection or rejection; and
~~d-e.~~ The basis for the contract price.

8-9. CAPMC shall make all procurement files available for inspection upon request by any awarding agency.

10. CAPMC shall not utilize the cost-plus-a-percentage-of-costs method of contracting or percentage of construction cost methods of contracting.

11. Consideration will be given to dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms.

12. Purchases will be made in accordance with the thresholds, required approvals, required solicitation methods, and documentation requirements indicated in the Procurement Thresholds and Authorization Limits section of this manual.

9-13. The procurement method used for the acquisition of professional and other contracted services will be done in accordance with the Procurement Thresholds and Authorization Limits section (based on the dollar amount). Selection of the service provider not procured using the formal proposal methods of procurement (RFP) will be informally evaluated based on specialized expertise, qualifications, and other factors, and CAPMC will document its evaluation accordingly to support procurement selection.

All staff members with the authority to approve purchases will receive a copy of and be familiar with Uniform Guidance cost principles -2 CFR Part 200.400-475, Cost Principles.

Procurement Thresholds and Authorizations Limits

All completed purchase order requests must be signed by the preparer and approved by the Program Manager or Head Start Director. The following table ~~lists~~ summarizes the required approval levels, solicitation, and documentation:

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Amount of Purchase	<u>Minimum Required Approvals</u>	Required Solicitation	Required Documentation
Less than \$7,500 (internal micro-purchase threshold); if purchase is \$2,000 or more and subject to Davis Bacon <u>and construction/maintenance related</u> , make sure the bid includes prevailing wages <u>and completion of other forms as prescribed</u>	<u>Program Manager or Head Start Director</u>	At the discretion of Program Manager or Head Start Director, but using reasonable and prudent judgment. No quotes required provided the following are met: <ul style="list-style-type: none"> • <u>Price must be considered reasonable based on research, experience, purchase history, or other information</u> • <u>Purchase can be made from a contractor successfully used in the past, with reasonable pricing</u> • <u>To the maximum extent practicable, micro-purchases will be equitably distributed among qualified suppliers, providing pricing is reasonable.</u> • <u>Note</u>-prevailing wage information, if applicable <u>and complete Contractor's Checklist as required.</u> 	<ul style="list-style-type: none"> • Requisition Receipt signed and dated; approved by Program Manager or Head Start Director and <u>Contractor's Checklist if related to construction/maintenance</u> • <u>Contractor receipt or invoice signed and dated; goldenrod PO</u> • <u>If related to Davis Bacon, certified payrolls must be submitted</u>

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<p>\$7,5004,750 and over and less than \$15,0007,500; if purchase is \$2,000 or more and subject to Davis Bacon, make sure bid includes prevailing wages <u>and completion of other forms as prescribed.</u></p>	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • Capital assets which are items of personal property > \$105,000 and a useful life > 1 year (see Property & Equipment) purchases must be approved in advance by funding source 	<ul style="list-style-type: none"> • Select prequalified vendor, or 2 oral quotes. <u>(documented by obtaining from contractor, catalogue, internet, website, or contractor, etc-), or other number stated in the award terms and conditions funding the purchase</u> • <u>Select a contractor from pre-qualified contractor list or approved piggyback vendor</u> • Note prevailing wage information, if applicable. • Funding source may still require 3 quotes for capital asset purchases 	<ul style="list-style-type: none"> • Documentation of quotes received (Form 4) • Contractor's checklist <u>if related to construction/maintenance</u>, if applicable • Receipt/invoice signed and dated; goldenrod PO
<p>Over \$7,500 <u>\$15,000</u> and less than or equal to \$25,000</p>	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • Equipment purchases must be approved in advance by funding source 	<ul style="list-style-type: none"> • 3 quotes (Internet, catalog, written) • Prequalified vendor • Note prevailing wage information, if applicable 	<ul style="list-style-type: none"> • Documentation of quotes received (Form 4) • Contractor's checklist <u>if related to construction/maintenance</u>, if applicable • How the decision was made (Form 4) • Receipt/invoice signed and dated; goldenrod PO
<p>Over \$25,000 and less than or equal to <u>\$250,000</u></p>	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • CFO 	<ul style="list-style-type: none"> • 3 written quotes • (Request for Bids or Proposals, if warranted). • Note prevailing wage information, if applicable 	<ul style="list-style-type: none"> • Documentation of written quotes received (Form 4) • Copy of RFB or RFP, if applicable, including scoring grid and bids/proposals and contract • Contractor's checklist, if applicable • How the decision was made (Form 4) Receipt/invoice signed and dated; goldenrod

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			<ul style="list-style-type: none"> • PO Receipt/invoice signed and dated; contract if applicable
<p><u>Over \$250,000 and over</u></p>	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • CFO • Board of Directors 	<ul style="list-style-type: none"> • 3 written bids (Request for Bids or Request for Proposals required). • Sealed bids should be used when decision will be made on the basis of price and price related factors. 	<ul style="list-style-type: none"> • Copy of RFB or RFP • Proposal scoring grids including who participated in the scoring • <u>Sealed bid opening record</u> • Proposal and contract of selected contractor • Documentation of bids received (Form 4) • How the decision was made (Form 4) • Receipt/invoice signed and dated; contract as applicable

The Executive Director is authorized to enter into any contract on behalf of CAPMC. All contracts must be reviewed by the designated Program Manager or Head Start Director and the Fiscal Department prior to the Executive Director signing the agreement. These policies shall also apply to renewals of existing contracts.

Pricing and Cost Analysis

Cost or price analysis shall be made on purchases prior to the actual procurement of goods and services as outlined in the chart above. Price analysis may be made in various ways, including comparison of price quotations submitted or market prices. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability.

When the cost per unit equals or exceeds ~~\$7,500~~ 4,750 or more, or where the invoice total equals or exceeds ~~\$7,500~~ 4,750 to any one vendor, there should be a cost analysis of at least two vendors. Justification for the lack of competition should be documented when bids or offers are not obtained. When grants or contracts require competitive bids at lower-limits, those terms will be observed. -The following methods of price comparison may be used:

- Trade Catalogs
Trade catalogs may be used as a source of prices for commercially available supplies, materials, and equipment.
- Telephone and Advertisements
Price comparisons may be made through advertisements and/or telephone quotes from businesses. Telephone may be used as a means to obtain verbal quotes for commercially available supplies, materials and equipment. Telephone quotes shall be recorded on the bid documentation form in order to document price comparison.

- Invitations to bid and requests for proposals

Formal invitations to bid and requests for proposals may be used as a means to achieve competitive bidding and price comparison. It shall be against Agency policy to require such specificity of requirements that do not meet actual Agency needs and which operate to stifle free and competitive bidding. All specifications contained in requests for proposals or invitations to bid (solicitations) shall be drafted in a manner which promotes overall economy for the purpose intended and which encourages maximum practicable competition in satisfying the Agency's needs.

- "Piggyback" proposals or state contract pricing

These are cost proposals or bids submitted by businesses, contractors, or professionals to other non-profit or public agencies according to the other agency's procurement process. Adequate documentation must be gathered and retained. Examples of adequate documentation are the agency's request bid or proposal, copies of the agenda items, minutes of the meeting selecting the vendor, price analysis, and other factors.

For procurement purchases equal to or greater than \$~~7,500~~^{7,750} per item or where the total invoice is equal to or greater than \$~~7,500~~^{7,750}, CAPMC will strive to use vendors that offer charity and non-profit pricing, community pricing contracts, other state approved procurement vendors, and "piggyback" proposals where the cost or price analysis has been performed by outside parties. The Agency may also conduct cost/price analysis for routine supplies at a point in time during a given year to identify vendors to be used for the entire year.

Reasonableness, quantity and quality will be analyzed based on experience, reputation, and competition ~~effrom~~ the business or professionals offering goods or services solicited by CAPMC.

Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. This analysis should only be made when both lease and purchase alternatives are available to the program.

Documentation of the price analysis shall be kept in the accounts payable or contract files maintained by the Fiscal Department.

Procurement of goods and services will be authorized by the Program Managers or Head Start Directors or his/her designee only after a price comparison has been conducted and tested for need, reasonableness, and quality of goods or services to be purchased.

Controlling Procurement

Funding source approval of the agency's initial or refunding budget shall constitute prior approval of all budgeted line items, except when program regulations specifically state otherwise. The Executive Director shall obtain approval from the Policy Council/Committee and/or Board of Directors, as appropriate.

Prior approvals for goods and services which are not specified in an approved initial or refunding budget shall be obtained if required, as specified in the appropriate program regulations, contract provisions or grant funding forms and conditions.

Procurement Management and Purchasing Methods

Program Managers must ensure that grant funds may only be used in the budget period for which the funds are awarded. The grant or contract may be charged only for allowable costs resulting from obligations incurred during the funding period of the award.

The point-in-time when an obligation occurs depends on the type of property or services for which the obligation is made. The following table illustrates when an obligation that is directly charged is considered to occur (i.e., to be made) for various kinds of property and services:

If the obligation is for:	The obligation is made:
Services by an employee of the grantee	On the date the services are performed.
Services by a contractor	On the date the grantee makes a binding written commitment to obtain the services or work; or On the date the services are received, if there is not an advance written commitment to obtain the services
Public utility services	On the date the grantee receives the services
Travel	On the date the travel is taken
Acquisition of real property	On the date the grantee makes a binding written commitment to acquire the property; or On the date the property is received, if there is not an advance written commitment to obtain the property
Rental of real or personal property	When the grantee uses the property
Acquisition of supplies, equipment, or other personal property	On the date the grantee orders from the vendor; or On the date the grantee makes a binding written commitment for the property
Pre-agreement (i.e., pre-award) costs that were properly approved under the cost principles	On the first day of the effective date of the grant/sub-grant award period
Audit services	In the period the audit is conducted

Program managers must approve, supervise, and review all departmental purchases. The following methods of purchasing may be utilized:

1. Petty Cash - \$1 - \$50

Petty cash may be used for non-itemized budget expenses up to \$50 and when small purchases can best be made with cash. Receipts must be submitted and verified with a petty

cash voucher. Departments which have petty cash must submit petty cash vouchers and receipts to replenish the fund as necessary.

2. Check Request - \$50 - \$499 and higher

Check requests may be used for amounts above the petty cash threshold and below the dollar amount required for a purchase order.

Check requests may also be used for vendors that do not accept a purchase order and for the exceptions indicated in the section on "Use of Purchase Orders" described later in this manual.

3. Purchase Order – Regular or Open

~~\$500~~\$1,000 < ~~\$7,500~~4,750

Purchase Order is required for purchases of ~~\$500~~\$1,000 and over with the exceptions noted in the section, "Use of Purchase Orders" and certain vendors such as Walmart, Office Depot, Costco, and Amazon require purchase orders on any amount. All purchases must be authorized by the Program Manager.

~~\$7,500~~4,750 and Up

This process is initiated by the request for quotations as outlined in the section Procurement Authorizations and Purchasing Limits along with the completion of the bid documentation form (Form 4). ~~The purchaser must select the best vendor and award the bid. -If the lowest bid is not the one chosen, explain why and be prepared to defend the choice. Also, explain if no other vendor is available, and that it meets one of the four criteria for a sole source. -Once approved, the purchaser would~~will request the purchase order.

4. Credit Cards

Credit card purchases may be used for ~~travel-related~~travel-related expenses, training and registration fees, program supplies, food, emergency items, in lieu of checks or purchase orders, or to expedite the purchasing process. Procurement policies and procedures, however, must not be circumvented. The credit card must only be used for legitimate business purposes and must follow all required procurement policies and procedures.

Required Solicitation of Quotations from Contractors

Solicitations for goods and services (requests for proposals or RFPs) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. Descriptions shall not contain features which unduly restrict competition.
2. Requirements which the bidder/~~proposer~~offeror must fulfill and all other factors to be used in evaluating bids or proposals (see the next section entitled "Evaluation of Alternative Vendors" for required criteria). ~~The department responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal~~ on the basis of~~based on~~ the criteria.
3. Solicitations shall contain the period of performance. ~~Services may be requested for a period of up to five years subject to annual funding.~~

4. Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
5. The specific features of "brand name or equal" descriptions that bidders are required to meet when appropriate.
6. A description of the format, if any, in which proposals must be submitted, including the name of the person to whom proposals should be sent.
7. The date by which proposals are due.
8. Required delivery or performance dates/schedules.
9. Clear indications of the quantity(ies) requested and unit(s) of measure.

Sealed Bid Method of Procurement

The sealed bid method of procurement will be used for purchases that cost more than the amount defined in the Procurement Threshold and Authorization Limit chart of this manual. They may also be used for services or goods with a fixed price such as construction projects.

This method of procurement should be used if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement is appropriate for a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price and price-related factors.

The sealed bid process focuses mainly on price and occurs early in the procurement cycle, allowing bidders time to prepare their bids to meet the specifications of the bid solicitation. -Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid:

- Conforms with all the material terms and conditions of the invitation for bids, and
- Is the lowest in price, also considering price-related factors.

Price-related factors such as discounts, transportation cost, and life cycle costs will be considered in determining lowest bid.- Payment discounts will only be considered when prior experience indicates that such discounts are usually taken advantage of.

Bidders must

- Comply with all bid specifications
- Be capable of administrative capacity
- Perform the work, and/or supply the materials.

Any and all bids may be rejected if there is a sound documented reason.

Sealed bid requests will be publicized in compliance with the approved advertising procedures below.

Competitive Proposal Method of Procurement

The competitive proposal method of procurement will be used for purchases that cost more than the amount defined in the Procurement Threshold and Authorization Limit chart of this manual.- It will shall be used when price and other factors are considered to determine the most advantageous proposal. Examples of some of the other factors may include those listed in the Evaluation of Alternative Proposers section of this manual.

Competitive proposal procurement requirements include:

- Request for Proposals (RFPs) will be publicized as described below.
- RFPs must include all specifications, terms and conditions that the proposer must meet
- RFPs must include all evaluation factors and their relative importance
- Proposals must be solicited from a number of qualified sources
- CAPMC will conduct an evaluation of proposals received
- Awarding the contract to the responsible proposer whose proposal is most advantageous to the program, with price and other factors considered
- At least two responsive proposers competing for the contract

Advertising Procedures

The public advertising plan is designed to encourage maximum participation in solicitation for selected procurement methods. CAPMC will publicly advertise request for sealed bids and proposals using a plan designed to reach the maximum potential bidders and proposers.

Examples of public advertising that may be used include:

- CAPMC's public website
- Sealed bid or request for proposal databases, if available
- Print and electronic advertisements (newspapers, emails)
- Direct solicitation of recommended or previously used vendors/contractors
- Professional association

Public advertisements will include:

- CAPMC's legal name and address, including contact name and phone number
- Date, time and location, including address, of bid/proposal meeting, if scheduled
- Sealed bid requests will include any specifications and pertinent attachments and will define the items or services in order for the bidder to properly respond
- Proposal requests will identify all evaluation factors and their relative importance
- Sealed bid requests will identify the time and place sealed bids will be opened
- Notice to bidder/proposers that incomplete bid/proposal packages will not be considered.

Extensions of Due Dates and Receipt of Late Proposals

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, an extension may be granted if a prospective offeror so requests.

Contractor proposals are considered late if received after the due date and time specified in the solicitation. Late proposals shall be so marked on the outside of the envelope and retained in the procurement folder. Contractors that submit late proposals shall be sent a letter notifying them that their proposal was late and could not be considered for award.

Evaluation of Alternative Proposers

Proposers shall be evaluated on a weighted scale that considers some or all ~~of~~ the following criteria, as appropriate for the purchase:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Contractor's financial stability
7. Contractor's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by proposer
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority or women-owned business status of vendor
12. Other criteria (to be specified by department requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, the department responsible for the purchase shall establish the relative importance of the appropriate criteria and shall evaluate each proposal on the basis of the criteria and ~~weighting~~weighing selected prior to the solicitation.

After a contractor has been selected and approved by the Program Manager or Head Start Director, the final selection shall be approved by the Executive Director or others as required by CAPMC's purchasing approval policies prior to ~~entering into~~entering a contract. A professional services contract may be utilized in lieu of a purchase order.

Affirmative Consideration of Minority, Small Business & Women-Owned Businesses

Positive efforts shall be made by CAPMC to utilize small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms whenever possible.- Therefore, the following steps shall be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. A business self-certifies its status as a small and minority-owned business enterprise. -Usually minority and women-owned businesses are defined as ownership share of at least 51%. -A small business if organized for profit, has a place of business in the United States, makes a significant contribution to the U.S. economy by paying taxes or using American products, materials, or labor, and does not exceed the size standard for its industry. -The most common size standards established by Small Business Administration range from 100 to 1,500 employees, and \$2.5 million to \$21 million in revenue depending on the industry.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises and labor surplus area firms.

3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms and women's business enterprises.
4. Encourage contracting with consortiums of small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such agencies as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises.

Non Competitive Purchases (Sole Source)

Emergencies

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Agency property is involved. However, prevailing wages under Davis Bacon may still be applicable to the work and the necessary documentation will be required of the contractor. -The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source

Sole source purchases may be made when one or more of the following circumstances apply:

- The item or service is only available from a single source;
- The situation is an emergency and will not permit a delay resulting from competitive solicitation;
- The awarding agency expressly authorizes a noncompetitive proposal in response to a written request; or
- After solicitation, competition is deemed inadequate (insufficient bidders/proposers).

Approval from the awarding agency may be required.

Approved (Pre-Qualified) Contractors

CAPMC encourages departments to develop lists of approved vendors that can be used throughout the year. -The process to identify an approved vendor is as follows:

1. Develop a list of similar, commonly purchased items that can be acquired from a single vendor. Examples are office supplies and classroom supplies.
2. Get cost estimates for the list in total, not for each item. Include shipping costs, if necessary.
3. Obtain 2 or 3 quotes, depending on the level of expected spending for the year.
4. Compare the quotes.
5. The vendors with the lowest prices, including shipping, will be approved for use during the year.
6. This process may result in multiple approved vendors if the prices are within 10% of each other.

This process should be repeated annually. ~~The approved vendor list will be produced by February 28 if any have been submitted to the Fiscal Department.~~ Vendors may be added throughout the year, ~~but all vendors for pre-qualification will be reevaluated every February.~~

Use of Purchase Orders

CAPMC utilizes a purchase order system which consists of two ~~stages;~~ stages: requisition and purchase order. A properly completed purchase order shall be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost) for purchases of ~~\$1,000~~ \$500 and more, with the exception of travel advances, travel expenses and gasoline and oil for transportation equipment; repairs on transportation equipment; certain professional services contracts, including medical and dental services, lease agreements; utilities ~~and other occupancy costs~~; expense reimbursements; child care food and kitchen items; building maintenance supplies; emergencies; and other similar items which are described elsewhere in this manual. Emergencies are defined as situations where equipment, materials, parts, and/or services are needed to protect the health, welfare, and safety of staff and clients or where the protection of Agency property is involved.

Purchase Orders are required for purchases of ~~\$1,000~~ \$500 and over, except as noted in the preceding section. The end user starts the procurement process by determining a need. For purchases over ~~\$1,000~~ \$500, a purchase order request form is completed in duplicate (see Form 2) and submitted to the Program Manager or his/her designee for approval.

Purchase order requests shall not be approved until it is determined that funds are budgeted and available. It must also be determined that the expenditure is allowable under the grant award.

If the item to be purchased relates to maintenance or construction, the Building/Trades Contractor's Checklist (Form 4A) must be completed. The use of this form will help provide assurance to CAPMC that contractors and maintenance vendors are licensed and qualified to perform the necessary work. The Contractor's Checklist must be completed in addition to the Bid Documentation Form (Form 4) on construction and maintenance work of \$7,500 or greater and must be approved by the Executive Director or his/her designee. Otherwise, only the Contractor's Checklist (Form 4A) must be completed on amounts under \$7,500 and below.

The purchase order requisition form is an internal form to initiate the preparation of a purchase order. It is prepared by the person requesting the purchases as a formal request for goods and services. The completed form should indicate the ~~needed quantity~~ quantity needed, a description of the goods or services, unit price, total price for each service, and the appropriate general ledger account number to be charged. The requisition form will also serve as documentation of bids obtained from providers or vendors. The completed purchase order request form should be signed and approved by the appropriate Agency officials. The completed form is submitted to the Fiscal Department for processing.

The purchase order is prepared when all the prerequisites are satisfied. It is an obligatory request of the Agency to obtain goods and services from a supplier or service provider. The purchase order is completed in quadruplicate with white, pink, canary, and goldenrod copies. The distribution of the purchase order copies is as follows: white copy to supplier or service provider; pink copy to the Fiscal Department's reference control file; yellow copy to the person requesting the requisition; and goldenrod copy attached to the requisition form for verification of the quantity received and for payment processing.

Purchase orders shall be numbered by the accounting software as processed and issued upon request from an authorized purchaser.

Professional Services Consultants and Contractual Services

In lieu of a purchase order, a professional services contract may be used by the Agency to engage an individual or organization for technical and professional services. Consideration should be made of ~~in-house-house~~ capabilities to accomplish the necessary services before contracting for them and efforts should be made to solicit several potential consultants or contractors. The qualifications of the consultant and reasonableness of fees will be considered. Written contracts ~~that~~ clearly define~~ing~~ the work to be performed and the manner of contract progress measurement, the results that are to be measured in determining that the work has been acceptably completed, and the cost must be prepared by the Program Manager for all consultant and contract services and forwarded to the Fiscal Department. The provider's resume and tax identification number should be attached to the contract and incorporated by reference. A purchase order may also be issued to the consultant or contractor to aid in tracking expenses and to simplify the grant close-out process.

Verification of New Contractor

The Accounting Technician will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$25,000. For such contractors, the Accounting Technician will perform a limited public records search, including verification of the System for Award Management (SAM.gov) for verification of debarment or suspension.

Contractor Files and Required Documentation

The Fiscal Department shall create a contractor folder for each new contractor from whom CAPMC purchases goods or services.

The Fiscal Department or the procuring department shall mail a blank Form W-9 to new contractors and request that the contractor complete and sign the W-9 (or provide equivalent, substitute information) and return it. Completed, signed Forms W-9 or substitute documentation shall be filed in each contractor's folder. Contractors who do not comply with this request shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section of this manual on "Government Returns." See the section on "Payroll and Related Policies" for guidance on determining whether a contractor should be treated as an employee.

Procurement Grievance Procedures

Any bidder may file a grievance with CAPMC following a competitive bidding process. Once a selection has been made, bidders must be notified in writing of the results. The written communication mailed to bidders must also inform them that they may have a right to appeal the decision. Information on the Agency's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance.

Grievances are limited to violations of federal laws or regulations, or failure of the Agency to follow its own procurement policies.

Receipt and Acceptance of Goods

When the goods or services are received, the purchaser or designated individual shall inspect all goods received. Upon receipt of any item from a contractor (vendor), the following actions shall immediately be taken:

1. Review bill of lading for correct delivery point
2. Verify the quantity of boxes/containers with the bill of lading
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.)
4. Sign and date the bill of lading
5. Remove the packing slip from each box/container
6. Compare the description and quantity of goods per the purchase order to the packing slip
7. Examine goods for physical damage
8. Count or weigh items, if appropriate, and record the counts on the purchase order.
9. If there is no bill of lading or packing slip, the invoice or receipt must be signed and dated by the staff member who received the merchandise or services.

This inspection must be ~~performed~~conducted in a timely manner to facilitate prompt return of goods and/or communication with contractors.

Contract Administration

CAPMC must maintain oversight to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase order. CAPMC adopts the following policies and procedures on contract administration.

A separate file shall be maintained for each contract. -The file shall include, but is not limited to, information pertinent to the following: rationale for the method of procurement, selection of contract type and the identification and scope of work and the basis for the cost or price.

No work shall be authorized until the contract for the work has been approved and fully executed. -The Executive Director is authorized to enter into any contract on behalf of CAPMC. Contracts must be reviewed and approved by the Program Manager prior to submission to the Executive Director. -In the absence of the Executive Director, the Chief Financial Officer is authorized to execute contracts on behalf of the Agency. -These policies shall also apply to renewals of existing contracts. -Additionally, for contracts in excess of the simplified acquisition threshold of \$250,000 Board of Director approval is required.

No change in the work shall be authorized until an amendment to the contract for the work has been approved and fully executed, except as permitted for Special Purchasing Conditions. No amendment of a contract for work shall be executed until it has been approved and authorized as required in the Authorizations and Purchasing Limits table and where approval by the funding source is required by the terms of the grant award or budget.

For each grant award, based on the applicable laws, regulations, and grant provisions, the Program Manager or Head Start Director shall establish and maintain a system to reasonably assure contractor conformance with the terms, conditions, and specifications of the contract, and timely follow-up of all

purchases to assure conformance and adequate documentation. The Program Manager or Head Start Director will authorize payment of invoices to contracts after final approval of work products.

Provisions Included in All Contracts

CAPMC includes all of the following provisions, as applicable, in its contracts charged to federal awards (including small purchases) with vendors and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold currently set ~~at \$250,000 by the Federal Acquisition Regulation (2 CFR Part 200 Appendix II and other regulations), which is the inflation-adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908,~~ must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by ~~the~~ CAPMC including the manner by which it will be ~~a~~affected and the basis for settlement.
3. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
4. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** When required by the federal agency's grant program legislation, all construction contracts of more than \$2,000 awarded by CAPMC and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. ~~276a to a-73141-3148~~) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. CAPMC shall obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. CAPMC shall report all suspected or reported violations to the federal awarding agency.

~~4.~~ **Copeland "Anti-Kickback" Act, as amended (40 U.S.C. 3145)**

~~5-6.~~ **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** [Where applicable] All contracts awarded by CAPMC in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Works Hours and Safety Standards Act (40 U.S.C. ~~3701-3708-327-333~~), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor is required to compute wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1-1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to

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construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

6-7. Rights to Inventions Made Under a Contract or Agreement: Contracts or agreements for the performance of experimental, developmental or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organization and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the award agency.

7-8. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387 et seq.), as amended: Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 -7671 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

~~8. Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).~~

9. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352): For all contracts or subgrants of \$100,000 or more, CAPMC shall obtain from the contractor or subgrantee a certification that it will not and has not used federal appropriated funds to pay any person or Agency for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. 1352.

~~9-10. Domestic preferences for procurement (2 CFR Part 200.322)~~

~~10-11. Debarment and Suspension (E.O.s 12549 and 12689, 2 CFR 180): It is the policy of the federal government to conduct business only with responsible people or entities. No contract shall be made to the parties that are debarred, suspended, or otherwise excluded or ineligible for participation in federal programs or activities. A system for debarment and suspension from programs and activities involving federal financial and non-financial assistance and benefits exists to assist agencies in carryout this policy that are listed on the System for Award Management (SAM.gov) General Services List of Parties Excluded from Federal Procurement or Non-Procurement Programs in accordance with E.O.'s 12549 and 12689, "Debarment and Suspension." - This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E. O. 12549. Specifically, for contracts or procurements greater than \$25,000, the Agency must either obtain a self-certification statement from the vendor/contractor indicating they or their principals are eligible to participate in federal awards via the federal System for Award Management (SAM) or verification of eligibility. It is suggested that a screen shot of the negative results page be kept with the procurement/contract records to support eligibility verification prior to entering into the transaction.~~

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11. **Bonding requirements:** -Contracts or subcontracts for construction or facility improvement exceeding the simplified acquisition threshold ~~set by the Federal Acquisition Regulation at 48-CFR Subpart 2.1 (\$150,000 as of 2015)~~; the pass-through entity may accept the bonding policy and requirements of the non-federal entity, provided the interests of the federal and state funding agency is protected. Minimum bonding requirements shall include the following:

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- A bid guarantee in the form of a bid bond, certified check, or other negotiable instrument from each bidder equivalent to five percent of the bid price assuring that the bidder will upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- A performance bond on the part of the contractor the 100 percent of the contract price, to be executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
- A payment bond for 100 percent of the contract price, executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in execution of the work provided for in the contract.

12. **Nondiscrimination Policy:** See Nondiscrimination Policy section of this manual.

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13. **Right to Audit Clause:** See Right to Audit Clause section of this manual.

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14. **Workers' Compensation.** See Insurance section of this manual.

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Right to Audit Clause

CAPMC requires a "Right to Audit" clause in all contracts between the Agency and contractors that either:

1. Take any form of temporary possession of assets directed for the Agency, or
2. Process data that will be used in any financial function of the Agency.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the contractor's operations that apply to CAPMC, as well as all documents maintained or processed on behalf of CAPMC, for a period of three years. -The clause ~~shall~~ **will** state that such audit procedures may be performed by CAPMC employees or any outside auditor or contractor designated by the Agency.

Availability of Procurement Records

CAPMC ~~will~~ **shall**, on request, make available for the awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply. (2 CFR Part 200.325(b)):

- The process does not comply with the procurement standards in Uniform Guidance.
- The procurement is expected to exceed the ~~federally defined~~**federally defined** simplified acquisition threshold (\$250,000) and is to be awarded without competition or only one bid or proposal is received.
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product.
- The proposed award exceeds the ~~federally defined~~**federally defined** simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement.

- A proposed contract modification changes the scope of a contract or increases the total contract amount to equal or exceed by more than the amount of the ~~federally-~~federally defined simplified acquisition threshold.

Procurement Records

CAPMC will maintain records sufficient to detail the history of procurement including, but not limited to, the following (2 CFR Part 200.318(i)):

- Rationale for the method of procurement
 - Selection of contract type
 - Contractor selection or rejection
 - Basis for contract price
-



Report to the Board of Directors

Agenda Item Number: E7

Board of Director's Meeting for: Feb.12, 2026

Author: Mattie Mendez

DATE: February 6, 2026
TO: Board of Directors
FROM: Mattie Mendez, Executive Director
SUBJECT: Community Action Partnership of Madera County (CAPMC) Bylaws

I. **RECOMMENDATIONS**

Review and consider approving the updated agency Bylaws.

II. **SUMMARY**

The Agency Bylaws were reviewed and approved in October 2022 during the Board of Directors regular meeting. CSBG Organizational Standard 5.3 requires that the Organization's bylaws be reviewed by an attorney within the past 5 years. Feedback was collected and discussed with the Agency's Legal Counsel for consideration and guidance. The Agency's Legal Counsel has reviewed and updated the Agency's Bylaws.

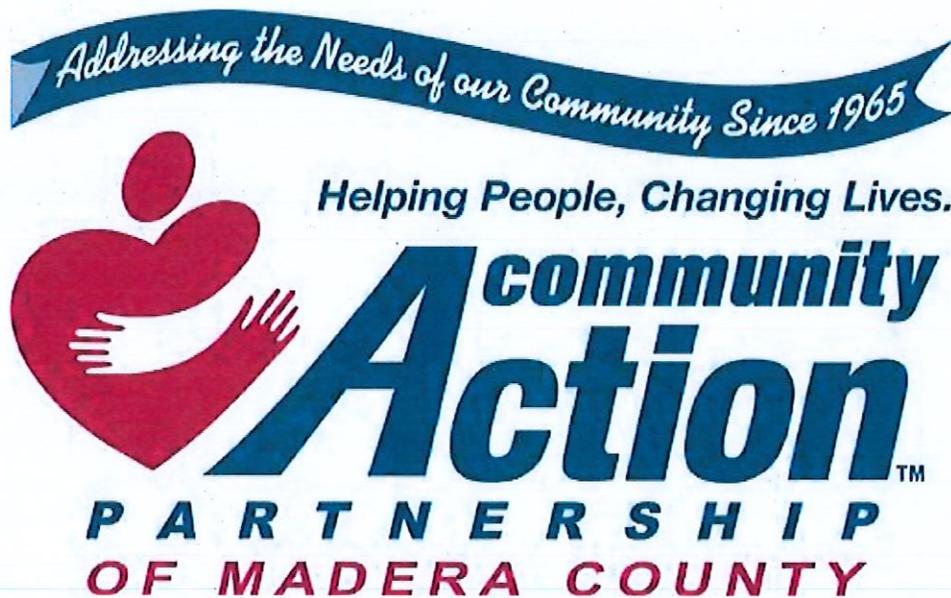
III. **DISCUSSION**

- A. The CAPMC Bylaws were last reviewed and approved by the Board of Directors in October 2022.
- B. The CSBG Organizational Standard 5.3 required that the bylaws be reviewed by an attorney within the past 5 years.
- C. Feedback was collected and sent to the Agency's Legal Counsel for review and guidance to review term limits for Board Members and to ensure compliance with the State of Ca.
- D. The Agency's Legal Counsel has updated the CAPMC Bylaws.
- E. Russ Ryan will present the revised bylaws to the Board.

IV. **FINANCING:**

Not Applicable.

**Community Action Partnership of
Madera County, Inc.
Amended and Restated Bylaws**



**Reviewed by CAPMC Legal Counsel (Russell K. Ryan) – February 1, 2026
Approved by CAPMC Board of Directors – February 12, 2026
Amended and Effective – February 12, 2026**

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
AMENDED AND RESTATED BYLAWS**

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ARTICLE 1: NAME

The name of this corporation is the Community Action Partnership of Madera County, Inc. (the “**Agency**”).

ARTICLE 2: PRINCIPAL OFFICE

The principal office for the transaction of the business of the Agency is fixed and located at 1225 Gill Avenue, Madera, California 93637. The Board of Directors (the “**Board**”) may at any time, or from time to time, change the location of the principal office from one location to another within Madera County.

The Board may at any time establish branch offices at any place where the Agency is qualified to do business.

ARTICLE 3: PURPOSES

Section 1. General. The Agency is a nonprofit public benefit corporation formed for charitable purposes. The Agency was initially organized by the Madera County Board of Supervisors to administer programs authorized by the federal government under the Economic Opportunities Act of 1964 to combat poverty in geographically designated areas within the County of Madera. The purposes of the Agency have expanded through the years to administer various federal and state programs, as well as privately administered charitable programs, to advocate, develop, and operate programs and services that allow individuals and families to acquire skills and knowledge, gain access to new opportunities, and achieve their full potential, with service areas now including, but not necessarily limited to, the counties in the Central San Joaquin Valley including, without limitation, the Counties of Madera, Fresno, Merced and Mariposa and other service areas as may be approved by the Board of Directors. A primary goal of the Agency is to eliminate poverty in all areas where it administers governmental and private charitable programs.

The Agency’s activities also include performing all things incidental to, or appropriate in, the achievement of the foregoing specific and primary purposes including helping people, changing lives, and making our community a better place to live through a variety of means including, without limitation: (a) community-wide assessments of needs and strengths, (b) comprehensive anti-poverty plans and strategies, (c) provision of a broad range of direct services including, without limitation, Regional, Migrant and Early Head Start programs as well as other preschool programs, Child Care (including the Alternative Payment and Resources and Referral Program), Victim Services, Domestic Violence Services, the operation of the Martha Diaz Shelter, Victim and Witness Services, Rape and Sexual Assault Services, Victim Services’ 24-hour crisis center (which includes the Volunteer Program), Supportive Housing such as The Shunammite Place, Homeless Engagement for Living Program (HELP Center), Low-

Income Home Energy Assistance and Weatherization (LIHEAP), the operation of a Child Advocacy Center (CAC), involvement in the Madera County Child Forensic Interview Team (CFIT), Forensic Interview and Medical Exam Services and Mental Health Services as part of the CAC; (d) mobilization of financial and non-financial resources, (e) advocacy on behalf of low-income people, and (f) partnerships with other community-based organizations to eliminate poverty. The Agency involves the low-income populations it serves in planning, administering, and evaluating its programs.

The Agency shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of these primary charitable purposes.

The Agency shall hold and may exercise all such powers as may be conferred upon a nonprofit corporation by the laws of the State of California and as may be necessary or expedient for the administration of the affairs and the achievement of the purposes of the Agency, provided, however, that in no event shall the Agency engage in activities which are not permitted to be carried on by a corporation exempt under Internal Revenue Code § 501(c)(3) or to which contributions are deductible under Internal Revenue Code § 170 (c)(2). The Agency has obtained its "501(c)(3)" designation.

Section 2. Authorized Activities. The Agency is authorized and empowered to:

A. Buy, lease, rent or otherwise acquire, hold or use, own, enjoy, sell, exchange, lease, mortgage, deed in trust, pledge, encumber, transfer upon trust, or otherwise dispose of, any and all kinds of property, whether real, personal, or mixed, including shares of stock, or securities of other corporations, wherever situated;

B. Enter into and perform contracts, agreements, and other transactions of any description;

C. Receive, own, possess, administer, and dispose of money and property of any description, individually, in its own name, as trustee or fiduciary, jointly with others, or in any other manner;

D. To borrow money, contract debts, issue bonds, notes, debentures, and other evidences of indebtedness, and to secure the same;

E. To perform any act necessary or desirable to qualify for, or participate in any grant, program, benefits, or services available under any federal, state, or local law, or from any other person, organization, or agency; and

F. To do whatever else may be necessary or convenient in the conduct of its business to accomplish the purposes of the Agency.

ARTICLE 4: NONPARTISAN ACTIVITIES

The Agency has been formed under the provisions of the California Corporation's Code for the charitable purposes described within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provisions of any future United States internal revenue law. Notwithstanding any other provision of these Bylaws, this Agency shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this Agency, and the Agency shall not carry on any other activities not permitted to be carried on (a) by an Agency exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 as may be amended from time-to-time, or (b) by an Agency, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 as may be amended from time-to-time. No substantial part of the activities of the Agency shall consist of the publication or dissemination of materials with the purpose of attempting to influence legislation, and the Agency shall not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE 5: DEDICATION OF ASSETS

The properties and assets of this nonprofit corporation are irrevocably dedicated to charitable purposes. No part of the net earnings, properties or assets of the Agency on dissolution or otherwise, shall inure to the benefit of any private person or individual, or any director or officer of the Agency. On liquidation or dissolution, all remaining properties and assets of the Agency shall be distributed and paid over to an organization dedicated to charitable purposes which has established its tax-exempt status under Internal Revenue Code § 501(c)(3).

ARTICLE 6: BOARD OF DIRECTORS

Section 1. General Powers. The Agency shall have no members. All rights which would have otherwise vested in the members shall vest in the Board of Directors. Subject to the provisions and limitations of the California Corporations Code applicable to non-profit corporations and any other applicable laws, the business and affairs of the Agency shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board of Directors. Any action for which there is no specific provision in the California Corporations Code applicable to a corporation which has no members and which would otherwise require approval by a majority of all members or approval by the members shall require only approval of the Board. The Board shall primarily exercise these powers through the Executive Director.

The Board shall generally be responsible for providing policy level leadership and by monitoring and evaluating the Agency's performance.

Section 2. Number and Composition of Board of Directors.

A. Number of Directors. The authorized number of members of the Board of Directors shall be 15. If the number of Directors falls below 15, the Board may lawfully continue to manage the Agency, but must act with due speed to select new Directors in accordance with the procedures set forth below so that the number of directors returns to 15. In no event shall the number of Directors be less than 9.

B. Board Structure and Composition. Pursuant to the Head Start Act, one or more of the Directors must meet the following requirements: (a) have a background and expertise in fiscal management or accounting; (b) have a background in early childhood education and development; and (c) be a licensed attorney who is familiar with issues that come before the governing body. As detailed below, the Agency will also use its reasonable best efforts to appoint Directors who: (a) reflect the communities being served and include parents of children who are currently, or were formerly, enrolled in Head Start Programs; and (b) are selected for their expertise in education, business administration or community affairs. Exceptions shall be made to the above for members of the Board when those members oversee a public entity and are selected to their positions with the public entity by public election or political appointment. If a person described above in subsections (a), (b) and (c) is not available to serve as a member of the Board, the Agency shall use a consultant or another individual with relevant expertise, with the qualifications described in that clause, who shall work directly with the Agency, particularly as they relate to the Head Start Program. As of the approval of these amended bylaws, the Agency has for more than 30 years retained the services of an attorney licensed to practice law with significant expertise and familiarity with issues that come before the Agency, and a particularly familiarity with the Head Start Program.

The Board has a tripartite structure designed to promote the participation of the entire community in the reduction or elimination of poverty. This structure is a critical element differentiating community action agencies from other community based organizations, and is constituted as follows:

1. Public Officials. One-third of the Directors shall be elected public officials or their designated representatives, which must likewise be members of the same elected body, holding office on the date of selection.

2. Target Area Directors. One-third of the Directors shall be chosen in accordance with democratic selection procedures adequate to ensure that these Directors reside and are representative of the low-income individuals and families in five target areas located in Madera County and identified as follows: (a) Eastside/Parksdale; (b) Monroe/Washington; (c) Central Madera/Alpha; (d) Fairmead/Chowchilla; and (e) Eastern Madera County. These target areas may be revised by a majority vote of the Board based on the most recent census data without the requirement of further amendment of these bylaws.

3. Private Sector Directors. Private Sector Directors should reflect the communities to be served and, where possible, include parents of children who are currently, or were formerly, enrolled in Head Start programs and are selected for their expertise in education, business administration, or community affairs. These Directors may (but are not required to) be officials or members of business, industry, labor, religious, or other major groups and interests in the community having specific low- income problems. Any Director selected from a private organization or group must be designated and authorized to speak and act on behalf of the organization represented.

4. Head Start Policy Group Member. One of the designated Private Sectors shall be a member from one of the three Head Start Programs under the auspices of Community Action Partnership of Madera County shall hold a seat on the Board of Directors. Refer to paragraph D (3) of this section for selection process.

C. Fees and Compensation. Directors may not receive any compensation for their services as such, but may receive reasonable reimbursement of expenses as may be fixed or determined by vote or resolution of the Board and re-affirmed annually in a reimbursement policy adopted by the Board. Expenses are limited to child care costs, lost wages, and/or mileage incurred by Target Area Directors and Policy Council/Policy Committee Directors (as defined below) for attendance at Board and Committee meetings or acting in an official capacity as a member of the Board of Directors may be reimbursed in accordance with Community Service Block Grant provisions and regulations so that such Directors are afforded every opportunity to fully participate in Board activities. Directors seeking reimbursement shall submit the appropriate reimbursement application along with proper documentation to the Assistant to the Executive Director or designee.

D. Selection of Directors

1. Public Officials. The power to name public officials and/or public entities to the Board is vested exclusively in the Madera County Board of Supervisors, also known herein as the “Designating Officials.” The Designating Officials shall select the elected public officials to serve on the Agency’s Board, or designate a public entity to select the elected public official representing such entity. The Designating Officials may appoint unelected public officials to serve on the Board only if there are insufficient elected public officials available and willing to serve, or the entity does not have elected officials. As of the date of approval of these amended bylaws, the Designating Officials have selected the Madera City Council, the Chowchilla City Council, the Madera County Department of Social Services, and the Madera Unified School District as the designated public entities to each select one public official as a member of the Agency’s Board of Directors. The Designating Officials may revise their method of selecting public officials to serve as members of the Agency’s Board of Directors on their own motion or upon a petition by the Agency’s Board of Directors.

(a) Notwithstanding anything to the contrary in Section D(1) of these bylaws, the Madera County Board of Supervisors must at all times keep one of its members as a Director, who will be charged with the responsibility of regularly reporting back to the Board of Supervisors on all Agency business and transactions.

(b) The Madera City Council and Chowchilla City Council shall each appoint one of its members to serve as a Director.

(c) The Designating Officials shall appoint the Director to represent the Madera County Department of Social Services.

(d) The Madera Unified School District Board of Trustees shall appoint to serve as a Director one of its members, a high-ranking administrative employee of the district, or a retiree of the district who previously served as a high-ranking administrative employee.

(e) Each public official selected to serve on the Board of Directors may choose one permanent representative to serve either full time in his place or whenever the public official is unable to attend a meeting. These representatives must be from the same elected body as the respective Board member, and the alternative may not themselves select another alternate unless the alternate is also an elected member of the same body.

2. Target Area Directors. Directors from target areas should be representative of the proportion of the number of low-income persons in the target area represented as compared to the number of poor persons in other target areas. Representatives are to be elected from the designated target areas in which poverty is concentrated. The Board will review the designated target areas every five years to ensure adequate representation of low-income residents. There will be at least one duly-elected representative from the five target areas served by the Agency. These areas are composed of approximately equal numbers of low-income persons.

<u>AREA:</u>	<u>CENSUS TRACT:</u>
Eastside/Parksdale	5.08/9.00
Monroe/Washington	6.01/6.02
Central Madera/ Alpha	5.02/8.00
Fairmead/Chowchilla	2.00/3.00
Eastern Madera County	1.02/1.04/1.05

These Directors shall be elected by democratic procedures which ensure maximum feasible participation of the poor in each of the above target areas. The official election plan contained in Appendix A attached hereto and incorporated by reference as though fully set forth herein. Each Target Area Director may select an alternate to attend Board meetings and vote in that Director's place when the Target Area Director is unable to attend a meeting. The alternate must reside in the Target Area being represented. An alternate may

serve for only one Target Area Director.

3. Private Sector Directors. As noted above, members of the Board of Directors from the Private Sector should reflect the community and have expertise in education, business administration or community affairs. These Directors may be officials or members of business, industry, labor, religious, or other major groups and interests in the community having focus on or in sympathy with one or more of the goals and purposes of the Economic Opportunity Act of 1964.. Any Director selected from a private organization or group must be designated to speak and act on behalf of the organization represented. One of the five private sector seats is designated for a Head Start parent from one of the three Policy Groups representing the Head Start Programs operated by CAPMC. (See sub-paragraph 3(c) for selection process.)

(a) Private Sector Director Alternate. Each Private Sector Director may select an alternate to attend Board meetings and vote in that Director's place when the Private Sector Director is unable to attend a meeting. The alternate shall be a member of the group being represented.

(b) Selection of Organization(s). In selecting organizations to be represented, the Board shall consider the existing program goals of the Agency and the ability of the Agency to be a resource in achieving those goals. When a vacancy exists, notification will normally be mailed to appropriate organizations and announced in the local media soliciting written applications for representation. In the event there are more organizations willing to serve than there are seats available, the Board shall periodically review the current groups/organizations to ensure they still reflect the needs of the community, and rotate seats in this sector, as necessary, among the eligible organizations, taking into consideration the Agency's program needs, etc. Any private community agency or any low-income representative groups which feels inadequately represented may petition the Board for representation. Each group seeking to petition the Board must have a membership of sufficient size to evidence substantial community support. Each petition shall include no less than thirty (30) signatures and shall be accompanied by the petitioner's articles of incorporation (if any), bylaws, minutes, and other records identifying the petitioning group as a recognized, bona fide organization in sympathy with the goals and purposes of the Economic Opportunity Act of 1964. If the Board determines, after hearing the petition, that the petitioning group should be seated, the composition of the Board may be required to change in order to maintain compliance with the Board composition requirements contained herein and as set forth in the Head Start Act. Whether the petition is approved or not, a written statement shall be prepared which sets forth reasons supporting the action taken. A copy of this statement shall be promptly submitted to the State DEO Office.

(c) Head Start Policy Group Member. The Executive Committee of the Board shall solicit interested applicants from the three policy groups, meet with the candidates and select the representative and alternate. Preference will be given to availability of the applicant to regularly attend meetings throughout the year; and

if possible, to rotate the seat to ensure all policy groups have an opportunity to serve. The representative to serve on the Board must be approved by the Policy Group. Appointments are for a one-year term only. If the child of the Policy Group representative leaves the Head Start program, the representative will no longer be a member of the Policy Group, and therefore, will no longer be a representative on the Board.

Section 3. Term of Office

A. Public Officials. Directors who are public officials, or their representatives, serve at the pleasure of the Designating Officials subject to the condition that public official remains in his or her elected office while serving as a Director.

B. Target Area Directors. Target Area Directors shall serve a maximum of two consecutive five-year terms. Thirty days prior to the completion of the first five-year term, the member must reaffirm his/her desire to serve the second five-year term in writing to the Board Chairperson. In no event shall a Target Area Director serve more than a total of ten years as a Director, but may continue to serve thereafter as an alternate. Time serving as an alternate is not considered time served as a Director. The term limits described in this section are to be applied prospectively from the board meeting conducted in February 2026. Any years of service as a director prior to February 1, 2026 do not count toward the term limits set forth herein.

C. Private Sector Directors. Private Sector Directors shall serve a maximum of two consecutive five-year terms. Thirty days prior to the completion of the first five-year term, the member must reaffirm his/her desire to serve the second five-year term in writing to the Board Chairperson. The initial and subsequent appointment of a Private Sector Director is at the sole discretion and approval of the Board. In no event shall a Private Sector Director serve more than a total of ten years as a Director, but may continue to serve thereafter as an alternate. Notwithstanding the above, the term of office for the Private Sector Director elected or appointed to represent the Head Start Policy Group is one year. In no event shall a Head Start Policy Group Private Sector Director serve more than a five consecutive years as a Director, but may continue to serve thereafter as an alternate. The term limits described in this section are to be applied prospectively from the board meeting conducted in February 2026. Any years of service as a director prior to February 1, 2026 do not count toward the term limits set forth herein.

D. Term of Office for Alternates. The provisions of this Section 3 shall not apply to alternates. Service as an alternate Board member will not be considered as time served as a principal representative Board member. However, a former principal Board member who has completed ten years of service shall have the opportunity to serve as an alternate, but not again as a principal board member.

Section 4. Removal of Directors. A Director may be removed for cause on a two-thirds majority vote by the Board as follows:

A. Public Officials. Public officials may be removed only by the Designating Officials. The Board may petition the Designating Officials to remove a public official, or petition a public official to remove a representative, for any of the reasons set forth in this section, but at all times the final decision shall be made by the Designating Officials.

B. Target Area Directors. In removing a Target Area Director, the Director proposed to be removed will be notified in writing of the intent to remove, and the grounds, including all relevant information that may be applicable to the proposed removal. The Director shall have thirty days to respond in writing or appear before the Board and provide a response before the Board will make a final decision regarding removal.

C. Private Sector Directors. In removing a Private Sector Director, the Director proposed to be removed will be notified in writing of the intent to remove, and the grounds, including all relevant information that may be applicable to the proposed removal. The Director shall have thirty days to respond in writing or appear before the Board and provide a response before the Board will make a final decision regarding removal.

Note: Head Start Policy Group Member. In removing a Director representing the Head Start Policy Group, the Policy Group will be notified in writing of the intent to remove the Director, and the grounds, including all relevant information that may be applicable to the proposed removal. The Head Start Policy Group shall have thirty days to respond in writing or appear before the Board and provide a response before the Board will make a final decision regarding removal. In addition, at any time, the Head Start Policy Group may remove the Director selected by the Policy Group and notify the Board, in writing, of the removal and its selection of a replacement Director.

D. Reasons for Removal. The following constitute reasons for the removal of a Director: (1) a change of residence to an area outside the geographic area represented (applicable to Target Area and Private Sector Directors); (2) absence of the Director or Director's alternate from 50% or more of regularly scheduled meetings within a twelve month period; (3) the Director has been declared of unsound mind by a

final order of court; (4) the Director has been convicted of a felony; (5) the Director has been found by a final order or judgment of any court to have breached duties imposed by Corporations Code § 5230 *et seq.* on directors who perform functions with respect to assets held in charitable trust; (6) an unresolved or improper conflict of interest as defined in these bylaws; or (7) involvement in activities considered harmful or detrimental to, or against the best interests of, the Agency as determined in the sole and absolute discretion of the Board of Directors.

Section 5. Resignation from Board. Except as provided herein, any Director may resign by giving written notice to the Chairperson or Secretary/Treasurer of the Board or the Agency's Executive Director. The resignation shall be effective when the notice is given unless it specifies a later date for the resignation to become effective. If a Director's resignation is effective at a later date, the Board may select a successor to take office as of the date when the resignation becomes effective. If a public official resigns from the Board, then the Agency will request in writing for the Designating Officials or their designee to appoint another Director.

Section 6. Vacancy on the Board. A vacancy on the Board shall occur in the event of the death, resignation or removal of a Director. Vacancies on the Board shall be filled as follows:

A. Public Officials. If a Public Official Director position becomes vacant, the Board will ask the Designating Officials to fill the vacancy.

B. Target Area Directors. If a Target Area Director position becomes vacant, the alternate will serve the remaining unexpired term of that Director. If the alternate is unwilling or unable to serve the remaining unexpired term, the Board will follow the democratic procedures set forth in Appendix A as expeditiously as possible to elect another Director for that target area.

C. Private Sector Directors. If a Private Sector Director position becomes vacant, the Board will strive to appoint another Director that will, to the extent possible and feasible, represent the interests that were being previously represented by the Director who vacated the position and/or meets the qualifications imposed on the Board composition by the Head Start Act.

D. Head Start Policy Group Private Sector Director. If a Head Start Policy Group Private Sector Director position becomes vacant, the Board will follow the procedure outlined in these bylaws to fill the vacancy.

ARTICLE 7: MEETINGS

Section 1. General Meetings. Regular meetings of the Board will normally be held on the second Thursday of each month unless the Board fixes another date and time. Prior to the end of each calendar year, dates for Board meetings will be scheduled for the following calendar year and distributed to the Directors. The Board will use its best efforts to maintain those dates as Board meeting dates. If a scheduled meeting date falls on a legal holiday, the meeting shall be held as soon as reasonably possible thereafter, typically the following week. The Board recognizes its obligations to comply with the Ralph M. Brown Act (the “**Brown Act**”) open meeting laws and will comply with all aspects of the Brown Act in the publishing of notices and agendas for all meetings as well as the dissemination of information related to agenda items. This generally means publishing notice of all meetings at least 72 hours prior to general meetings. In addition, the Robert’s Rules of Order shall be the governing rules for all Board and committee meetings.

Section 2. Special Meetings. Special meetings of the Board may be called when the business to be addressed cannot be deferred until the next regularly scheduled meeting with notice published as required by the Brown Act. A special meeting of the Board may be called by the Chairperson of the Board or by any two Directors. A call for a special meeting will state the business to be addressed by the Board at the special meeting in the form of agenda items. Every member of the Board must be notified of the special meeting at least five days prior to the established meeting time, unless the meeting is emergency in nature and fulfills the emergency meeting requirements of the Brown Act. The requirements of the Brown Act apply at all special meetings, and only those items for which the special meeting was called may be deliberated and action taken.

Section 3. Special Meetings – Executive Committee. When a need for a special meeting arises, the Assistant to the Agency’s Executive Director will determine with the Board Chairperson if an Executive Committee meeting rather than a full Board meeting would be appropriate as set forth in these bylaws. If it is determined that a special meeting of the Executive Committee is appropriate, all Directors will receive notice of the meeting and are permitted to attend and participate in the meeting. If at the meeting a quorum of the Board is established, the meeting would then become a special meeting of the Board.

Section 4. Place of Meetings. Meetings of the Board shall generally be held at the Agency’s administrative offices, which is currently located as 1225 Gill Avenue, Madera, California. Meetings may be held, however, at any place within the County of Madera designated by the Board so long as proper notice of such meetings is published as required by the Brown Act. Nothing in these bylaws is intended to prohibit

the Board from meeting in closed session to discuss matters concerning specific employees, any potential or existing litigation, or other matters which may be discussed in closed session pursuant to the Brown Act.

Section 5. Meetings/Participation by Teleconference. Should circumstances arise that the Board believes it is the best interests of the Agency to conduct any meeting by videoconference or teleconference the Board shall have the option under the Brown Act to allow a minority of Directors to participate in the Board meeting by video conference or telephone conference by doing the following:

A. At least a quorum of the members of the legislative body must participate in person from one physical location identified on the agenda, which location must be open to the public and within the boundaries of the Agency as defined above.

B. A Director may only teleconference for publicly disclosed “just cause” or in “emergency circumstances” approved by the Agency subject to the following:

(1) Just Cause. The Director must notify the Agency “at the earliest opportunity” – which could be at the start of the public meeting – of the Director’s need to attend remotely due to one or more of four circumstances: (a) caregiving for certain family members, (b) a contagious illness, (c) a need due to a physical or mental disability, or (d) travelling while on official business for a public entity/agency. The member must provide a “general description” of the circumstances relating to their need to appear remotely. The member may use this just cause provision no more than two times within a calendar year.

(2) Emergency Circumstances. The Director must make a request to participate remotely at a meeting due to emergency circumstances “as soon as possible.” Emergency circumstances means a physical or family medical emergency that prevents attendance in-person. The member must generally describe the circumstances but does not need to disclose any personal medical information. If the request is made too late to include it on the posted agenda, the body may still consider it. (Gov’t. Code § 54954.2(b)(4)). A majority of the Board must approve the request.

C. A member attending remotely must participate through both audio and visual technology. If any audio or visual connection providing the public access to Directors is disrupted, no further action can be taken until the disruption is resolved.

D. Members participating remotely must give notice if anyone over 18 is in the room with them, and that person’s relationship to the member.

E. The public must be able to participate remotely, with the Agency ensuring that the public can remotely hear, visually observe, and address the meeting by means of either a two-way audiovisual platform (e.g., Zoom) or a live webcasting of the meeting (e.g., webcast + call-in option). The meeting agenda must explain the available options for attending and how to address the Board in real time under each option. The Agency will provide for reasonable accommodations for individuals with disabilities and give notice of those procedures. The agenda does not need to be posted at all teleconferencing locations.

G. Public comment: An individual may be required to register for public comment before being allowed to provide public comment, where a third-party platform (such as Zoom or Microsoft Teams) is employed. However, the Agency may not require that public comments be submitted in advance of the meeting.

Section 6. General Notice Requirements. All notices and agendas of meetings shall comply with the Brown Act and specify the place, date, and hour of the meeting as well as all matters of business to be considered by the Board. Written notification of regular Board or Committee meetings shall be made by mail or other electronic forms that gives actual notice of the meeting to the Directors at least five days in advance of the meeting. The Board secretary is authorized to execute any and all affidavits of notice indicating that notice of the meeting was duly made.

Section 7. Action at a Meeting. Presence of a majority of the directors then in office at a meeting of the Board constitutes a quorum for the transaction of day-to-day business of the Agency, except as otherwise provided in these bylaws. Every act done or decision made by a majority of the directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board, unless a greater number, or the same number after disqualifying one or more directors from voting, is required by the Articles of Incorporation, these bylaws, or the provisions of the California Corporations Code applicable to the Agency. Directors may not vote by proxy but their alternates may vote in their place and stead.

Section 8. Adjournment. A majority of the directors present, whether or not a quorum is present, may adjourn any meeting to another time and place, but any notice of adjournment to another time or place shall be given in accordance with the provisions of the Brown Act.

Section 9. Meeting Minutes. Records of all actions of the Board (including actions in closed session) will be set forth in written minutes of the meeting. Minutes will be kept on file as the official record of the Board. Closed session minutes will be kept separately from the regular minutes and kept confidential. The Agency's Assistant to the Executive Director will be the custodian of the minutes. However, it is vital that all members of the Board and the Executive Director be able to fully participate in the discussions and deliberations, so minutes will be recorded on tape during each meeting by a member of the Agency's clerical staff or by a volunteer, not by a member of the

Board or by the Executive Director. Minutes are stored on the Agency's computer network for review when necessary or requested. The tape recordings are available for public review. Recordings will be kept for 12 months, and then deleted. Minute orders for each item and Action Summary Minutes will be distributed no fewer than five days in advance of the next meeting, except for closed session minutes, which will be distributed during closed session and stored separately from regular meeting minutes. The written official Minute Orders detailing the specific actions and vote shall be available to the public for inspection in accordance with the provisions of the California Public Records Act.

ARTICLE 8: BOARD OF DIRECTORS – DUTIES AND RESPONSIBILITIES

Section 1. General Duties. The Directors have the following general duties and responsibilities:

A. To jointly participate with the Madera County Board of Supervisors in hiring and evaluating the Executive Director.

B. To employ other executive, administrative, and professional employees, to prescribe such powers and duties for Agency employees as may be consistent with the law, the Articles of Incorporation, the Head Start Act and these bylaws, to fix their compensation, and to dismiss them as provided for in the Agency's rules and regulations, which shall be conducted through the Executive Director, but for which the Board shall have the final authority.

C. To conduct, manage, and control the affairs and business of the Agency through the Executive Director, and to make rules and regulations consistent with the law, the Articles of Incorporation, or these bylaws. The Executive Director shall have charge of the business of the Agency under the direction of the Board.

D. To establish a fiscal and accounting system which shall be adequate for the requirements of the Agency, and to require proper records to be maintained of all business transactions.

E. To secure the services of a certified public accountant, who shall make a careful audit of the books and accounts of the Agency, and render a report, in writing, thereon which shall be submitted to the members of the Board. This report shall conform to the standards outlined in these bylaws and generally accepted accounting principles ("GAAP") as provided in the Financial Accounting Standards applicable to organizations such as the Agency.

F. To select one or more banks to acts as depositories of the funds of the Agency, and to determine the manner of receiving, depositing, and disbursing the funds for the Agency, and the form of checks and the persons by whom they shall be signed, with the power to change such banks and the persons authorized to sign such checks and the form thereof at will.

G. To record these bylaws, together with any amendments thereto, in a book which shall be kept in the principal office of the Agency.

H. To delegate these duties and powers to such persons as the Board shall deem capable of assuming such powers and duties, so long as it is not inconsistent with these bylaws or the Articles of Incorporation.

I. To accept on behalf of the Agency, any gifts, legacies, bequests, bequeaths, donations, or contributions of any amount and any form, upon such terms and conditions acceptable to the Board.

J. To require to be maintained adequate and correct accounts, books, and records of the business and properties of the Agency, such books, records, and accounts to be kept at the principal office of the Agency.

K. To cause to be kept minutes of all of its meeting including, without limitation, its monthly meetings and the Annual Meeting (which takes place in October). The requirement includes keeping meetings of closed sessions (which minutes shall be kept and maintained separately from other meeting minutes) and not subject to public inspection, and of committees having any of the authority of the Board, with all such minutes to be kept in books provided for this purpose at the principal office of the Agency.

L. To ensure that all communications by and among the Board members—and by Board members to Agency employees and the public—be professional, courteous, consistent with the important duties and responsibilities discharged by the Board, and in a manner designed to safeguard the public's trust in the Agency.

M. To dissolve the Agency in accordance with these bylaws and state law and in cooperation and subject to the approval of the Madera County Board of Supervisors.

N. Such other powers as may be necessary and proper to conduct, control and manage the business and affairs of the Agency, unless prohibited or restricted by law or by these bylaws or Articles of Incorporation.

Section 2. Specific Duties. The Board shall have the following specific duties and responsibilities:

A. Planning.

1. Set and review the Agency's mission, philosophy, vision and promise;
2. Establish the Agency's short and long range goals; including the development of a multi-year

- (generally 3-5 years) development plan(s);
3. Regularly evaluate the Agency's programs and operations;
 4. Assist in Head Start planning with the Policy Council and Policy Committee in accordance with the shared governance procedures as defined in the Head Start Act:

B. Finance

1. Ensure financial accountability of the Agency as may be required by state and federal law in accordance with GAAP and Financial Accounting Standards;
2. Oversee budget development, review and approval;
3. Raise funds and/or ensure that adequate funds are raised to support the Agency's policies and programs;
4. Review compensation of the Executive Director and Chief Financial Officer; and
5. Review and approve all policies relating to finance and the financial accountability of the Agency such as the Agency's Financial Manual.

C. Public policy/Advocacy

1. Advocating for legislation, policies, systems, services and funding for items important to the community, especially those highlighted in the Legislative Agenda.
2. Convening groups and individuals in the community to strategize on behalf of imperative issues.
3. Organizing training opportunities for partner agencies to learn about the legislative process and how to advocate for their clients.
4. Formulating a legislative agenda every two years that highlights key community issues.
5. Hosting legislative forums for community stakeholders to learn about issues of concern.
6. Publishing policy updates that provide advocacy tips and information on current legislative news, upcoming community events, and committee hearings on a wide range of topics.

D. Community Relations

1. Ensure the Agency's programs and services appropriately address community needs;
2. Market the Agency's services and programs;
3. Maintain ongoing public relations;

4. Cooperative activity with other agencies, groups and programs;

E. Operations

1. Ensure the Agency's administrative systems are adequate and appropriate;
2. Ensure the Board's operations are adequate and appropriate;
3. Ensure the Agency and its Directors meet all applicable legal requirements;
4. Ensure shared decision-making occurs with all Head Start policy groups as defined by the Head Start Act;
5. Participate in joint training sessions with the Policy Council;

F. Human Resources

1. Hiring, supervising, conducting performance evaluations of the Executive Director, and where appropriation, making decisions regarding the hiring and termination of employment of Executive Director;
2. Oversee, review, approve and implement Agency personnel policies, practices and procedures;
3. Review the scope and plans of orientation and training for members of the Board;
4. Oversee and establish policies and procedures for volunteer involvement;

G. Evaluation

1. Evaluate the performance of the Executive Director;
2. Evaluate the salaries of the Executive Director and Chief Financial Officer, and establish an objective process for evaluating the compensation of the Executive Director, including a salary study appropriate under the circumstances;
3. Evaluate program performance per contracts;
4. Evaluate the Agency's success in meeting community needs;
5. Evaluate the implementation/progress of the Agency's Strategic Plan;
6. Participate in the annual Head Start self-assessment;
7. Monitor all Agency programs.

Section 3. Head Start Duties. In accordance with the Head Start Act, the Board has the following specific duties and responsibilities with regard to the Head Start programs operated by the Agency:

A. Assume legal and fiscal responsibility for administering and overseeing all Head Start programs, including the safeguarding of federal funds and ensuring compliance with federal, state and local laws and regulations;

B. Adopt practices that assure active, independent and informed governance of the Head Start Agency including practices consistent with the Head Start Act (including, without limitation, 642(d)(1) and full participation in the development, planning and evaluation of Head Start programs administered by the Agency;

C. Ensure compliance with federal laws (including regulations) and applicable state, tribal and local laws (including regulations) that are in any way related to the operation of Head Start programs;

D. Select delegate agencies and service areas for such agencies as may be applicable and appropriate;

E. Establish procedures and criteria for recruitment, selection and enrollment of children in the Head Start programs;

F. Review all applications for funding and amendments to applications for funding for the Agency's Head Start programs;

G. Establish procedures and guidelines for accessing and collecting information in regards to program planning, policies and Head Start agency operations as defined in the Head Start Act.

H. Review and approve all major policies of the Agency, including an annual self-assessment, financial audit, progress in carrying out the programmatic and fiscal provisions of the Agency's grant application(s), including implementation of corrective actions, and personnel policies regarding the hiring, evaluation, termination and compensation of Agency employees;

I. Develop procedures for the selection of members of policy councils and policy committees;

J. Approve all financial management, accounting, reporting policies, and compliance with laws and regulations relating to financial statements, including the: (a) approval of all major financial expenditures of the Agency; (b) , annual approval of the operating budget of the Agency; (c) selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors who shall report all critical accounting policies and practices to the Agency; and (d) monitoring of the Agency's actions to correct any audit

findings and of other action necessary to comply with applicable laws (including regulations) governing financial statement and accounting practices;

K. Review results from program monitoring conducted under Section 641A(c) of the Head Start Act, including appropriate follow-up activities;

L. Approving all personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, compensation, and termination of the Executive Director, Head Start Director, Director of Human Resources, Chief Financial Officer, and any other person in an equivalent position with the Agency. The Board is not required to approve the hiring, evaluation, compensation or termination of Agency employees other than those listed in this section except as may otherwise be voted on by the Board. (Head Start Act Section 642(c)(1)(E)(iv)(IX))

M. Establish, adopt and update written standards of conduct establishing standards and formal procedures for disclosing, addressing, and resolving any conflict of interest, any appearance of a conflict of interest, by Agency Directors, officers, employees, consultants and agents who provide services or furnish goods to the Agency and the implementation of procedures to investigate complaints of inappropriate conduct; and

N. To the extent practicable and appropriate, at the discretion of the Agency, establish advisory committees to oversee key responsibilities related to program governance and improvement of Agency Head Start programs.

Section 4. Duty of Loyalty/Standard of Care. All members of the Board of Directors have a legal duty of loyalty to the corporation. A Director shall perform the duties of a Director, including duties as a member of any committee of the Board on which the Director may serve, in good faith, in a manner such Director believes to be in the best interest of this Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances. In performing the duties of a Director, a Director shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by:

A. One or more officers or employees of the Corporation whom the Director believes to be reliable and competent in the matters presented;

B. Legal counsel, independent accountants or other persons as to matters which the Director believes to be within such person's professional or expert competence; or

C. A committee of the Board upon which the Director does not serve, as to matters within its designated authority, which committee the Director

believes to merit confidence, so long as in any such case, the Director acts in good faith, after reasonable inquiry when the need therefore is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Section 5. No Personal Liability. Except as provided otherwise in these bylaws, a person who performs the duties of a Director in accordance with the above shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a Director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a Corporation, or assets held by it, are dedicated. No member of the Board has the ability or authority to enter into contracts for the Corporation or encumber corporate property without the approval of the Board as required by these bylaws.

Section 6. Loans. The Agency may not lend any money or property to, or guarantee the obligation of, a Director or officer; provided however that the Agency may advance money to a Director or officer of the Agency for expenses reasonably anticipated to be incurred in the performance of his or her duties if that Director or officer would otherwise be entitled to reimbursement for such expenses by the Agency. In the case of an advance, itemized receipts shall be submitted to the Assistant to the Executive Director within ten days of the actual expenditure.

Section 7. Self-Dealing Transactions. Except as approved below, the Board shall not approve a self-dealing transaction. A self-dealing transaction is one to which the Corporation is a party and in which one or more of the Directors has a material financial interest or a transaction between this Corporation and any person (other than a California nonprofit public benefit Corporation) in which one or more of the Directors is a Director or between this Corporation and any person in which one or more of its Directors has a material financial interest. A Director shall not be deemed to have a "material financial interest" in a contract or transaction that implements a charitable program of this Corporation solely because the contract or transaction results in a benefit to a Director or his or her family by virtue of their membership in the class of persons intended to be benefited by the charitable program, as long as the contract or transaction is approved or authorized by the Corporation in good faith and without unjustified favoritism.

Section 8. Approval of Self-Dealing Transactions. As provided for in California Corporations Code Section 5233, the Board of Directors may approve a self-dealing transaction if the Board determines that the transaction is in the best interests of, and is fair and reasonable to, this Corporation and, after reasonable investigation under the circumstances, determines that this Corporation could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board, in good faith, with knowledge of the material facts concerning the transaction and the Director's interest in the transaction, and by a vote of the majority of the Directors then in office, provided that a quorum is present, without counting the vote of the interested Director or Directors. The interested Director shall not participate in any deliberations with respect to the proposed transaction and

shall not be present during the vote on any such proposed transaction.

ARTICLE 9: OFFICERS

Section 1. Officers of the Board. The officers of the Board shall consist of a Chairperson, Vice Chairperson, and Secretary/Treasurer, and such other officers as the Board may designate by resolution. In addition to the duties specified in this Article, officers shall perform all other duties customarily incident to their office and such other duties as may be required by law, or by these bylaws, subject to control of the Board, and shall perform such additional duties as the Board shall from time to time assign.

Section 2. Selection of Officers. Officers shall be elected by majority vote of the Board for a two-year term. These elections will take place in October of every even-numbered year. An officer may serve a maximum of four consecutive years in the same position unless otherwise approved by a vote of at least 2/3 of the Board approving the continuation of the director(s) in the same officer position. A Director may serve in the same officer position again after two years of not serving in that officer position. Notwithstanding the foregoing, any officer may be removed with or without cause by the Board at any time. Any officer may resign at any time by giving written notice to one or more of the following: the Board, the Chairperson of the Board, the Executive Director or the Board Secretary. Any resignation shall take effect on the date of the receipt of such notice or at any later time specified in the resignation and, unless otherwise specified in the resignation, the acceptance of the resignation shall not be necessary to make it effective. A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for regular appointments to that office.

Section 3. Responsibilities of Officers.

A. Chairperson. The Chairperson of the Board shall, when present, preside at all meetings of the Board and the Executive Committee, of which the Chairperson is a member. The Chairperson is also responsible for the appointment of Directors to committees. The Chairperson is authorized to execute in the name of the Agency all contracts and other documents authorized either generally or specifically by the Board to be executed by the Agency jointly with the Executive Director, except when by law the signature of the Executive Director is required, or the office of Executive Director is vacant. In situations where the Executive Director is vacant, contracts executed by the Chairperson must also be executed by the Board Secretary or at least one other member of the Board.

B. Vice Chairperson. The Vice Chairperson shall, in the absence of the Chairperson, or in the event of his or her inability or refusal to act, perform all the duties of the Chairperson, and when so acting, shall have all the powers of, and be subject to all the restrictions on, the Chairperson.

C. Secretary/Treasurer. The Secretary/Treasurer shall act as secretary of all the meetings of the Board, and shall keep, or cause to be kept, the minutes of all such meetings in books proposed for that purpose. He or she shall attend to the giving and serving of all notices of the Agency and ensure that the minutes, notices and other publications are at all times in compliance with the Brown Act. He or she shall also work with the Chief Financial Officer to keep and maintain, or cause to be kept and maintained, adequate and correct accounts of the properties and business transactions of the Agency, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily including in financial statements.

B. Alternates. Alternates may not serve as officers on the Board.

ARTICLE 10: COMMITTEES

Section 1. Committees of Directors. There are four standing committees of the Board: Executive, Nominating, Finance and Personnel Committees. In addition, the Board may by resolution designate additional committees to exercise a portion of the authority of the Board or in these bylaws. Each such committee shall consist of a number which is divisible by three and shall include one-third public officials, one-third Target Area Directors, and one-third Private Sector Directors. The Board may designate one or more alternate members of any committee, who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee requires a majority Board vote. The Board may also designate one or more advisory committees that do not have the authority of the Board. However, no committee, regardless of Board resolution, may:

A. Approve any action that, under the provisions of the California Corporations Code that applies to the Agency, the Articles of Incorporation or these bylaws, also requires approval of a majority of the Board.

B. Fill vacancies on the Board or in any committee that has the authority of the Board.

C. Amend or repeal the articles of incorporation or bylaws or adopt new bylaws.

D. Amend or repeal any resolution of the Board that by its express terms is not so amendable or repealable.

E. Appoint any other committees of the Board or the members of such committees.

F. Approve a plan of merger; consolidation; voluntary dissolution; bankruptcy or reorganization; or for the sale, lease, or exchange of all or substantially all of the property and assets of the Agency otherwise than in the usual and

regular course of its business; or revoke any such plan

G. Approve any self-dealing transaction, except as provided by California Corporations Code § 5233 and detailed above.

No committee or individual Director shall bind the Agency in a contract or agreement or expend corporate funds, unless expressly authorized to do so by the Board.

Section 2. Executive Committee. The Executive Committee shall be composed of the Board officers and three other Directors. There is no limit on the number of terms served by non-officers on the Executive Committee.

A. Executive Committee - Interim Matters. The Executive Committee is empowered to act on interim matters which cannot wait until the next regularly scheduled Board meeting unless the matter requires consideration and approval by the entire Board.

B. Executive Committee - Delegation of Duties. The Board delegates the following duties with full authority to the Executive Committee:

1. Perform all functions delegated to the committee by the Board;

2. Act in the place and stead of the Board in emergency situations, when there are limited number of agenda items for a regular meeting of the Board, or when a quorum of Directors cannot be established for a regular meeting.

3. Review and approve monthly financial statements.

C. Executive Committee Schedule. The Executive Committee shall meet as necessary. Meetings may be called by the Chairperson or at the request of a majority of the members of the Executive Committee.

D. Quorum. A quorum for any meeting of the Executive Committee shall be fifty percent of the total membership of the Committee.

Section 3. Nominating Committee. The Nominating Committee shall consist of six Directors. The Committee Chairperson shall be appointed by the Board Chairperson from among these six Directors. The Nominating Committee shall have the following duties:

A. Prepare a slate of nominations for the Board officers and members of the Executive Committee, with nominations provided by the Directors.

B. Mail the slate of nominations to all Directors at least five days in advance of the October meeting.

C. Submit to the Board nominations to fill interim vacancies in any elective positions.

D. Serve as the election board for the bi-annual election at the October meeting of the Agency.

Section 4. Finance Committee. The Finance Committee shall consist of four Directors appointed by the Chairperson at the October Board meeting of every even-numbered year. One member of the Finance Committee must be a member of the Madera County Board of Supervisors and one member must have finance or banking background. If there is no such individual on the Board that has the requisite background, the Agency may retain a consultant to serve on the committee. The Finance Committee shall meet with the Agency's Executive Director and Chief Financial Officer to ensure the Agency is in sound financial health, the Agency's assets are protected, and the Agency's resources are used appropriately. In addition, the committee shall have the following duties:

A. Assisting the Board in understanding the agency's financial position and all financial reports provided to the Board;

B. Meet on at least a quarterly basis and as necessary:

1. Review all Agency financial reports and information for consistency, accuracy and completeness;

2. Review the financial statements to ensure they are concise and presented in accordance with GAAP;

3. Compare and review actual expenditures to budgeted expenditures; liabilities;

4. Review the Agency's current ratio of assets to liabilities;

5. Review and make recommendations to the Board regarding the salaries and proposed increases of Executive Director and Chief Financial Officer, unless the proposed increases are adjustments generally applicable to all employees, such as cost-of-living adjustments;

6. Annually review the Agency's Form 990 prior to submission to the Internal Revenue Service;

7. Select an auditor and ensure the annual audit is completed and any deficiencies noted corrected; and

8. Review other financial matters as necessary.

Section 5. Personnel Committee. The Personnel Committee shall consist of three Directors. A maximum of three directors may also be appointed to the

Committee as alternates. The Personnel Committee shall meet as needed and shall have the following duties:

- A. Screen and interview applications for executive-level positions;
- B. Review personnel policies, practices and procedures which come before the Board, including policy and procedure guidelines for delegate agencies to the Agency, and develop recommendations to the Board for resolution;
- C. Review position descriptions developed by the Agency for the appropriateness of duties, qualifications and compensation range; recommend approval/revision of each description to the Board;
- D. Review, for the Board, the scope and content of plans for orientation and training of Directors in their membership functions and responsibilities, including their roles on committees of the Board; recommend modifications to the Board as may be necessary.

Section 6. Committee Meetings. Board committee meetings shall be governed by, held, and taken under the provisions of these bylaws concerning meetings and other Board actions, except that the time for general meeting of such committees and the calling of special meetings of such committees may be set by Board resolution or, if none, by direction of the committee. Minutes of each meeting shall be kept and maintained with the corporate records.

Section 7: Ex-Officio Committee Members. The Board Chairperson will be an ex-officio member of all committees, but will only vote on the committee to which he/she is assigned. The Executive Director or the Executive Director's delegated representative will likewise be an ex-officio non-voting member of all committees as resource to the committee.

ARTICLE 11: CONFLICT OF INTEREST

Section 1. No Conflict of Interest. No Director of the Agency nor any other corporation, firm, association, or other entity in which any Agency Director has a material financial interest, shall hold an interest, directly or indirectly, in any contract or transaction with the Agency unless (a) the material facts regarding that Director's financial interest in such contract or transaction or regarding such common directorship, officership, or financial interest are fully disclosed in good faith and noted in the minutes, or are known to all members of the Board prior to the Board's consideration of such contract or transaction; (b) such contract or transaction is authorized in good faith by a majority of the Board by a vote sufficient for that purpose without counting the votes of the interested Directors; (c) before authorizing or approving the transaction, the Board considers and in good faith decides after reasonable investigation that the Agency could not obtain a more advantageous arrangement with reasonable effort under the

circumstances; and (d) the Agency of its own benefit enters into the transaction, which is fair and reasonable to the Agency at the time in which the transaction is entered. In no event shall any interested Board member participate in discussions or vote on a proposed contract or transaction where the Board member would have a direct or indirect material financial interest. (For more information detailing Board member conflict of interests, please see the Agency Board Policy Manual.)

All members of the Board of Directors are prohibited from deliberating, voting or attempting to influence the vote of other members of the Board of Directors on matters which they may have a financial or other interest, either for himself or herself, or for a member of his or her immediate family. For purposes of these bylaws, "immediate family member" is defined as a parent, child (adopted or natural), sibling (step, half or full), or grandchild.

In addition to the disclosures set forth below, any board member who believes that there may be a potential or actual conflict of interest on a particular agenda item is required to disclose the nature and extent of the potential or actual conflict of interest. Following disclosure, the remaining members of the Board of Directors, without the involvement, input or presence of the board member who may have the potential or actual conflict, shall deliberate and vote on whether to allow the member who may have the potential or actual conflict, to participate in the consideration of the agenda item at issue.

Section 2. Disclosures. All members of the Board are required to file written declarations or potential conflicts of interest with the Chairperson of the Board at the time of their appointment or election as a Board Member and annually thereafter on January 1 of each year. This declaration shall be made under penalty of perjury and shall include, at a minimum, the following information:

A. The names and addresses of each person or entity doing business with the Agency where the Director or a member of the Director's immediate family (defined as a parent, child (adopted or natural), sibling (step, half or full), or grandchild) has received compensation or remuneration in excess of \$2,500.00 during the preceding 12 months;

B. The names and addresses of each person or entity doing business with the Agency where the Director or a member of the Director's immediate family has a financial interest valued at more than \$1,500.00; this does not include financial institutions where the Board Member or a member of his immediately family has deposit accounts such as a checking account, savings account or similar such accounts;

C. The names and addresses of each person or entity doing business with the Agency where the Director or a member of the Director's immediate family holds a position as an employee, trustee, consultant, member of the board of Directors, etc., along with a description of the relationship or position held;

These statements shall be retained by the Agency at its executive offices throughout the term(s) of the respective Director and four years thereafter.

Section 3. Employment with the Agency. Any Director wishing to apply for a position within the Agency must resign or have vacated his Director position at least six (6) months prior to submitting an application for employment with the Agency. Target Area Directors do not have to comply with this six-month waiting period.

ARTICLE 12: INDEMNIFICATION

To the fullest extent permitted by law, the Agency shall indemnify its directors, officers, employees, and other persons described in California Corporations Code § 5238(a), including persons formerly occupying any such position, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in said section 5238(a), and including an action by or in the right of the Agency, by reason of the fact that the person is or was a person described in that section. "Expenses" shall have the same meaning as in said section. Such right of indemnification shall not be deemed exclusive of any other rights to which such persons may be entitled apart from this section.

To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance, expenses incurred by a person seeking indemnification in defending any "proceeding" shall be advanced by the Agency before final disposition of the proceeding upon receipt by the Agency of an undertaking by or on behalf of that person to repay such amount unless it is ultimately determined that the person is entitled to be indemnified by the Agency for those expenses.

The Agency shall have power to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, directors, employees, and other agents, against any liability asserted against or incurred by such persons in such capacity or arising out of the person's status as such.

ARTICLE 13: RECORDS AND REPORTS

Section 1. Maintenance and Inspection of Articles and Bylaws. The Agency shall keep at its principal office in Madera, California the original or a copy of its Articles of Incorporation and bylaws as amended to date, which shall be open to inspection by the Directors at all reasonable times during office hours.

Section 2. Maintenance and Inspection of Other Corporate Records. The Agency shall keep adequate and correct books and records of accounts; written minutes of the proceedings of its Board and committees of the Board (including minutes of closed session meetings); and a record of each Board member's name and address. All such records shall be kept at such place or places designated by the Board, or, in the absence of such designation, at the principal office of the Corporation. The minutes shall be kept

in written or typed form, and other books and records shall be kept either in written or typed form or in any other form capable of being converted into written, typed, or printed form. Upon leaving office, each officer, employee, or agent of the Agency shall turn over to his or her successor or the Chairperson or Executive Director, on good order, such corporate moneys, books, records, minutes, lists, documents, contracts or other property of the Agency as have been in the custody of such officer, employee, or agent during his or her term of office.

Every Director shall have the absolute right at any reasonable time to inspect all books, records, and documents of every kind and the physical properties of the Agency and its affiliates. The inspection may be made in person or by an agent or attorney, and shall include the right to copy and make extracts of such documents.

Upon making a written demand of the Agency, any director may inspect, copy, and make extracts of the accounting books and records and the minutes of proceedings of the Board, and committees of the Board, at any reasonable time for a purpose reasonably related to the Board member's intent as a Board member.

Subject to the provisions of California Corporations Code §§ 6330-6332 and unless the Agency provides a reasonable alternative as provided below, any Board member may do either or both of the following:

- A. Inspect and copy the records of Director's names, addresses and voting rights during usual business hours on five days' prior written demand on the Agency, which demand must state the purpose for which the inspection rights are requested; or
- B. Obtain from the secretary of the Agency, on written demand and tender of a reasonable charge, a list of names and addresses of Directors. The demand shall state the purpose for which the list is requested.

Any inspection and copying under this section may be made in person or by the Board member's agent or attorney. The right of inspection includes the right to copy and make extracts. Any right of inspection extends to the records of any affiliated entity of the Agency.

Section 3. Limitations of Inspection Rights. California law provides that every Director shall have the "absolute right" at any reasonable time to inspect all books, records and documents of the Corporation including, without limitation, the records and minutes of proceedings of the Board of Directors. As further defined by California law this right of inspection is not actually "absolute" but may be limited in such situations where: (1) it may violate a reasonable expectation of privacy under California or federal law; (2) it may result in the disclosure of privileged or confidential attorney-client communications; and (3) the Director requesting the exercise of the right may have divided duties of loyalty. In these circumstances the Corporation may deny the

Director's request for inspection and/or impose just and proper conditions to the access of the books, records or documents requested. Subject to the above limitations and conditions, the inspection may be made in person or by an agent or attorney, and shall include the right to copy and make extracts of such documents. The Corporation shall have a reasonable time to respond to a request for inspection, including sufficient time to consult with legal counsel with regard to the scope of the request and the Director's rights of inspection and access. This section is subject to and to be applied consistently with any related Brown Act requirements

ARTICLE 14: AMENDMENTS AND REVISIONS

The Board may adopt, amend, or repeal bylaws by affirmative vote of two-thirds of the Directors then in office. A public notice of any proposed bylaw change must be made at least two weeks prior to the meeting at which such a proposal will be voted upon. Proposed amendments to these bylaws must be in writing and sent to the directors at least seven days in advance of the Board meeting in which the Board will act to provide public notice of a proposed bylaw change.

If any provision of these bylaws requires the vote of a larger proportion of the Board than is otherwise required by law, that provision may not be altered, amended, or repealed except by that greater vote.

ARTICLE 15: CONSTRUCTION AND DEFINITIONS

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the California Corporations Code as amended from time to time shall govern the construction of these bylaws. Without limiting the generality of the foregoing, the masculine gender includes the feminine and neuter, the singular number includes the plural and the plural number includes the singular, and the term "person" includes a corporation as well as a natural person. If any competent court of law shall deem any portion of these bylaws invalid or inoperative, then so far as is reasonable and possible (i) the remainder of these bylaws shall be considered valid and operative, and (ii) effect shall be given to the intent manifested by the portion deemed invalid or inoperative.

ARTICLE 16: NON-DISCRIMINATION

No person shall be discriminated against in consideration for any appointment, position of employment or treatment by reason of his or her sex, including pregnancy, perceived pregnancy, childbirth, breastfeeding or related medical conditions; race, including traits historically associated with race, hair texture and protected hairstyles; religion or creed, including religious dress and grooming practices; color; gender, gender identity, gender expression, transgender, transitioning, having transitioned, perceived to be transitioning; national origin, includes language use and possession of a driver's license issued to persons unable to prove their presence in the United States is authorized under federal law; ancestry; physical or mental disability,

perceived disability or perceived disability; requesting accommodation for disability or religious beliefs; medical condition, including HIV and AIDS; genetic characteristics or information (including information from the employee's or family members' genetic tests), and manifestation of a disease or disorder in the employee's family member; marital status, registered domestic partner status, age, sexual orientation, citizenship, military/service member status, as well as any other category protected by federal, state or local law or ordinance or regulation. The Agency shall adhere to state and federal laws, rules and regulations with respect to employment, management, staffing, grant eligibility and related matters.

APPENDIX A

ELECTION PLAN - TARGET AREA DIRECTORS

1. Introduction

The Board shall direct Agency staff to proceed with immediate implementation of plans to fill any vacancy that occurs of a Target Area Director.

2. Qualifications for Candidacy

In order to qualify as a Target Area Director, a person:

- a. Must be age 18 or over;
- b. Must reside in the low-income area the person is representing; and
- c. Cannot be an employee of the Agency, or be an immediate family member of an Agency employee.

3. Election Process

- a. The existence of the vacancy will be publicized by press releases, radio announcements, flyers distributed to the low-income area residents, announcements in churches in the area, or at other public places. All information will be in English and Spanish, when applicable.
- b. The date, time, and place of the election will be similarly publicized and will not be held on a recognized Sabbath day (Saturday or Sunday).
- c. Elections shall be held at the designated time and place. The site will be monitored by Agency staff persons. A Spanish speaking person will be present as required.
- d. If the Agency does not receive any nominations for the Target Area Director at the scheduled election, the Agency will be allowed to recruit a volunteer from the low-income area to serve as a Director. This representative will require Board approval.

4. Voting Procedures

Nominations for membership will be taken from the floor and will be printed on the election board. Voting will be by secret ballot. Ballots will be numbered and printed on two parts with a "tear off" numbered stub. Each voter will be handed a ballot, and the numbered stub will be retained by the monitoring staff in order to

prevent persons from voting more than once. Voters will be asked to write in the name of the nominee of his/her choice. The voter will be asked at the same time to choose an alternate, unless there are only two candidates.

CERTIFICATE OF SECRETARY

I certify that:

1. I am the Secretary of the Community Action Partnership of Madera County, Inc.
2. The attached Amended and Restated Bylaws are the Bylaws of the Agency approved by the Directors on February 12, 2026 by their unanimous consent.


Secretary

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED JANUARY 31, 2026**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
CSBG 01/01/2025 - 04/30/2026 218	320,118.00	320,118.00	81.25%	100.00%	Provide social service programs and administrative expenses
CSBG DISCRETIONARY 01/01/2025 - 04/30/2026 217	26,000.00	26,000.00	81.25%	100.00%	Provide social service programs and administrative expenses
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/25 - 05/31/26 311/380	4,496,470.00	2,984,862.24	66.67%	66.38%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/1/25 - 05/31/26 310	46,025.00	19,186.26	66.67%	41.69%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/1/25 - 05/31/26 312	826,615.00	494,510.37	66.67%	59.82%	Provide early HS services to 50 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/1/25 - 05/31/26 309	13,373.00	5,935.80	66.67%	44.39%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/25 - 06/30/26 319	1,192,760.00	539,124.94	58.33%	45.20%	Provide child care services to HS preschool children and families
CHILD & ADULT CARE FOOD PROGRAM 10/01/25 - 09/30/26 390	608,357.00	143,516.03	33.33%	23.59%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/25 - 02/28/26 321/362	6,303,222.00	5,657,490.01	91.67%	89.76%	Provide HS services to 479 migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/25 - 02/28/26 320	30,177.00	30,885.06	191.67%	102.35%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/25 - 06/30/26 322/324	992,716.00	598,738.82	58.33%	60.31%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE SPECIALIZED SERVICES 07/01/25 - 06/30/26 325	169,936.00	107,340.76	58.33%	63.17%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers
REGIONAL MADERA COE QUALITY COUNTS 06/01/2025 - 05/31/2026 356	187,412.76	302.92	66.67%	0.16%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
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FOR THE PERIOD ENDED JANUARY 31, 2026**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
FRESNO MIGRANT HEAD START 09/01/25 - 08/31/26 331	6,566,001.00	2,420,261.11	41.67%	36.86%	Provide HS services to to 469 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/25 - 08/31/26 330	82,690.00	30,687.18	41.67%	37.11%	Provide training for staff and parents
FRESNO MIGRANT FRESNO COE QUALITY COUNTS 09/01/2025 - 08/31/2026 351	425,745.25	0.00	41.67%	0.00%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality
DSS STRENGTHENING FAMILIES 07/01/2025 - 06/30/2026 371	277,136.00	120,276.37	58.33%	43.40%	Provides training and education to parentx to strengthen family relationships

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 FISCAL EXPENDITURE REPORT
 FOR THE PERIOD ENDED JANUARY 31, 2026

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
RESOURCE & REFERRAL:					
CCDF-HEALTH & SAFETY 07/01/25 - 06/30/26 411	7,997.00	2,948.97	58.33%	36.88%	Training and supplies for child care providers
R & R GENERAL 07/01/25 - 06/30/26 401	297,087.00	171,921.54	58.33%	57.87%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM 07/01/25 - 06/30/26 407	307,121.00	116,712.45	58.33%	38.00%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/25 - 06/30/26 424	55,064.00	24,568.30	58.33%	44.62%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/25 - 06/30/26 414	8,294,765.00	2,689,000.76	58.33%	32.42%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 07/01/25 - 06/30/26 427	1,848,171.00	605,622.25	58.33%	32.77%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/25 - 06/30/26 428	1,166,253.00	557,226.64	58.33%	47.78%	Provide subsidized child care for eligible families

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED JANUARY 31, 2026**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
VICTIM SERVICES:					
RSVP/CALOES 10/01/25 - 09/30/26 500	340,289.00	96,768.94	33.33%	28.44%	Assist victims of sexual assault
VICTIM WITNESS/CALOES 10/01/25 - 09/30/26 501	435,577.00	99,438.52	33.33%	22.83%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE 10/01/25 - 09/30/26 533	539,465.00	142,524.31	33.33%	26.42%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE 07/01/25 - 06/30/26 502	22,000.00	606.15	58.33%	2.76%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION 07/01/25 - 06/30/26 504	4,000.00	0.00	58.33%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND 07/01/25 - 06/30/26 DONATIONS ONLY 507/525	2,000.00	0.00	58.33%	0.00%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND 07/01/25 - 06/30/26 DONATIONS ONLY 510	2,500.00	5,262.65	58.33%	210.51%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH 01/01/26 - 12/31/26 508	196,906.00	21,373.95	8.33%	10.85%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING 01/01/26 - 12/31/26 531	135,000.00	17,925.93	8.33%	13.28%	Provide long-term shelter services for domestic violence and human trafficking victims
YOUTH AND SPECIALIZED SERVICES:					
CHILD ADVOCACY CENTER 07/01/25 - 06/30/26 516	1,000.00	23.88	58.33%	2.39%	Provide child sexual assault interviews
CHILD ADVOCACY CENTER (KC) PROGRAM CALOES 04/01/2025 - 03/31/2026 535	200,000.00	154,470.91	83.33%	77.24%	Provide funding to operate child advocacy center and provide child sexual assault interviews

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 FISCAL EXPENDITURE REPORT
 FOR THE PERIOD ENDED JANUARY 31, 2026

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
=====					
COMMUNITY SERVICES - EMERGENCY & OTHER SERVICES:					

FEMA NO CONTRACT YET 205	0.00	0.00	#DIV/0!	#DIV/0!	Administration of the FEMA program

E.C.I.P./LIHEAP (11/01/25 - 06/30/27) 203	785,672.00	49,273.66	15.00%	6.27%	Assistance for low income clients for energy bills and weatherization services

E.C.I.P./LIHEAP (11/01/24 - 06/30/26) 208	950,228.00	904,189.24	75.00%	95.15%	Assistance for low income clients for energy bills and weatherization services

MADERA MENTAL HEALTH PROPERTY MGMT 07/01/25 - 06/30/26 216	50,000.00	11,112.03	58.33%	22.22%	Provides property management services for the County of Madera Behavioral Health

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED JANUARY 31, 2026**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - HOMELESS PROGRAMS:					
VALLARTA/THE GONZALEZ FAMILY DONATION 07/01/25 - 06/30/26 221	465.34	465.34	58.33%	100.00%	Provides funding for homeless support and emergency services
SHUNAMMITE PLACE 11/01/25 - 10/31/26 224	848,597.00	209,403.92	25.00%	24.68%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG 07/01/25 - 06/30/26 231	20,000.00	14,439.12	58.33%	72.20%	Provides funding for Fresno-Madera Continuum of Care and homeless support
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-IV) BEHAVIORAL HEALTH 01/01/24 - 6/30/27 246	346,709.12	220,183.97	59.52%	63.51%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-V) BEHAVIORAL HEALTH 05/01/25 - 04/30/28 276	665,155.00	56,867.41	25.00%	8.55%	Provides rapid rehousing, and street outreach for coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-III) BEHAVIORAL HEALTH 07/01/23 - 06/30/26 278	526,635.86	527,710.29	86.11%	100.20%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HUD COORDINATED ENTRY SUPPORTIVE SERVICES HELP CENTER 11/01/25 - 10/31/26 284	539,797.00	115,671.70	25.00%	21.43%	Provides coordinated entry supportive housing for homeless people within the FMCoC area
MADERA CO. PROP 47 COMMUNITY & HOUSING OUTREACH SERVICE 6/17/25 - 3/31/28 285	1,000,000.00	129,243.40	21.21%	12.92%	Provides shelter, case management, essential resources, and street outreach services to unsheltered with Madera Co. Task Force members

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

F-4

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

2217- SUI PAYABLE	0.00
2218- GARNISHMENTS PAYABLE	(3,575.11)
2220- WORKER'S COMP PAYABLE	12,174.19
2231- RETIREMENT PAYABLE-ER CONTRIB	658,470.31
2232- W/H RETIREMENT	(10.00)
2244- KAISER MID20	532.07
2245- KAISER HIGH15	(3,672.69)
2248- KAISER LOW30	5,903.04
2249- KAISER DHMO40	0.06
2252- SELF INSURANCE - LIFE & ADD	(108.17)
2253- VISION INSURANCE PAYABLE	(365.82)
2254- SELF INSURANCE - DENTAL	77,469.30
2258- TELEMEDICINE	147.50
2259- TELEMEDICINE BUNDLE PLAN	116.25
2260- MADERA RHS PARENT GROUPS	552.34
2262- FRESNO MHS PARENT GROUPS	2,130.16
2264- MCAC EMP FUND-UNIFICATION	64.15
2265- FRESNO - EDS - FUNDS	1,854.17
2266- R & R PROGRAM	3,805.01
2410- DEFERRED GRANT REVENUE	7,080,042.15
2415- RESERVE ACCOUNT	115,587.00
2420- OTHER DEFERRED REVENUE	424,966.90
2600- INVESTMENT IN FIXED ASSETS	0.00
2610- REDUCT IN INVEST IN FIXED ASST	0.00
2690- OPERATING LEASE LIABILITY	17,190,404.00
Total Liabilities	<u>29,220,181.77</u>
3000- NET ASSETS W/O DONOR RESTRICTIONS	717,905.05
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,722,430.11
Change in Net Assets	(95,071.57)
Total Net Assets	<u>2,905,263.59</u>
Total Liabilities and Net Assets	<u><u>32,125,445.36</u></u>

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

F-4

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

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

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

State Migrant Full-Day Program - 322 CMIG Program
Budget to Actual
July 1, 2025 - June 30, 2026

For the Period Ending 12/31/2025

Start Date 7/1/2025
 Current Mnth 6
 63.38%

Account	Description	Budget	MTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4120	GRANT INCOME-STATE	860,164	44,787.85	519,647.04	474,859.19	545,172	60.41%	-	519,647.04	340,516.96
4220	IN KIND CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
4315	CHILD CRE REVENUE-STATE	-	-	-	-	-	-	-	-	-
4350	RENTAL INCOME	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	860,164	44,787.85	519,647.04	474,859.19	545,172	60.41%	-	519,647.04	340,516.96
EXPENDITURES										
5010	SALARIES & WAGES	566,425	30,282.22	349,756.26	319,474.04	29,917	61.75%	-	349,756.26	216,668.74
5020	ACCRUED VACATION PAY	36,000	1,751.75	19,734.72	17,982.97	1,901	54.82%	-	19,734.72	16,265.28
5112	HEALTH INSURANCE	67,907	3,336.51	34,627.84	31,291.33	3,587	50.99%	-	34,627.84	33,279.16
5114	WORKER'S COMPENSATION	21,980	1,085.31	12,885.67	11,800.36	1,161	58.62%	-	12,885.67	9,094.33
5116	PENSION	27,199	1,958.69	19,770.82	17,812.13	1,437	72.69%	-	19,770.82	7,428.18
5122	FICA	43,345	2,468.33	27,018.23	24,549.90	2,289	62.33%	-	27,018.23	16,326.77
5124	SUI	5,408	35.25	870.46	835.21	286	16.10%	-	870.46	4,537.54
5130	ACCRUED VACATION FRINGE	2,740	134.05	1,509.71	1,375.66	145	55.10%	-	1,509.71	1,230.29
6110	OFFICE SUPPLIES	4,154	-	20.24	20.24	219	0.49%	-	20.24	4,133.76
6112	DATA PROCESSING SUPPLIES	-	-	-	-	-	-	-	-	-
6121	FOOD	-	-	-	-	-	-	-	-	-
6122	KITCHEN SUPPLIES	-	-	-	-	-	-	-	-	-
6130	PROGRAM SUPPLIES	-	-	-	-	-	-	-	-	-
6132	MEDICAL & DENTAL SUPPLIES	-	-	58.30	58.30	-	-	-	58.30	(58.30)
6134	INSTRUCTIONAL SUPPLIES	-	-	-	-	-	-	-	-	-
6140	CUSTODIAL SUPPLIES	13,260	-	4.21	4.21	700	0.03%	-	4.21	13,255.79
6170	POSTAGE & SHIPPING	-	-	-	-	-	-	-	-	-
6180	EQUIPMENT RENTAL	-	-	1,872.68	1,872.68	-	-	-	1,872.68	(1,872.68)
6181	EQUIPMENT MAINTENANCE	-	-	176.86	176.86	-	-	-	176.86	(176.86)
6320	TELEPHONE	-	-	801.83	801.83	-	-	-	801.83	(801.83)
6410	RENT	-	-	-	-	-	-	-	-	-
6420	UTILITIES/ DISPOSAL	-	-	3,630.07	3,630.07	-	-	-	3,630.07	(3,630.07)
6432	BUILDING REPAIRS/ MAINTENANCE	-	-	468.00	468.00	-	-	-	468.00	(468.00)
6436	PEST CONTROL	-	-	134.16	134.16	-	-	-	134.16	(134.16)
6437	BURGLAR & FIRE ALARM	-	-	-	-	-	-	-	-	-
6440	PROPERTY INSURANCE	-	-	59.58	59.58	-	-	-	59.58	(59.58)
6520	CONSULTANTS	-	-	-	-	-	-	-	-	-
6522	CONSULTANT EXPENSES	-	-	-	-	-	-	-	-	-
6524	CONTRACTS	-	-	-	-	-	-	-	-	-
6540	CUSTODIAL SERVICES	-	-	2,737.80	2,737.80	-	-	-	2,737.80	(2,737.80)
6834	STUDENT ACTIVITY INSURANCE	-	-	165.98	165.98	-	-	-	165.98	(165.98)
9010	INDIRECT COST ALLOCATION	71,746	3,735.74	43,343.62	39,607.88	45,473	60.41%	-	43,343.62	28,402.38
	Total Expenses	860,164	44,787.85	519,647.04	474,859.19	545,172	60.41%	-	519,647.04	340,516.96
		-	-	-	-	-	-	-	60.41%	

In Direct Calc. @ 9.1%
43,343.62
43,343.62 Total

Madera Migrant Head Start
Budget to Actual

For the Period Ending 12/31/2025

Start Date 3/1/2025
Current Mnth 10.00
86%

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-FEDERAL	6,397,172	523,655.10	5,050,890.27	4,527,235.17	55,015,679	79%	119,182.73	5,170,073.00	1,227,099.00
4220	IN KIND CONTRIBUTIONS	639,781	44,891.80	657,083.75	612,191.95	5,502,117	103%	-	657,083.75	(17,302.75)
4390	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		7,036,953	568,546.90	5,707,974.02	5,139,427.12	60,517,796	81%	119,182.73	5,827,156.75	1,209,796.25
EXPENDITURES										
5010	Salaries & Wages	3,520,837	311,059.79	2,824,160.63	2,513,100.84	30,279,198	80%	-	2,824,160.63	696,676.37
5020	Accrued Vacation Pay	205,542	18,492.27	169,420.56	150,928.29	1,767,661	82%	-	169,420.56	36,121.44
5112	Health Insurance	395,569	35,388.27	325,086.14	289,697.87	3,401,893	82%	-	325,086.14	70,482.86
5114	Worker's Compensation	101,099	9,912.62	83,624.88	73,712.26	869,451	83%	-	83,624.88	17,474.12
5116	Pension	167,535	18,782.05	142,037.46	123,255.41	1,440,801	85%	-	142,037.46	25,497.54
5122	FICA	261,329	23,821.22	216,227.38	192,406.16	2,247,429	83%	-	216,227.38	45,101.62
5124	SUI	31,682	143.09	4,351.01	4,207.92	272,465	14%	-	4,351.01	27,330.99
5130	Accrued Vacation Fringe	15,781	1,409.96	12,940.18	11,530.22	135,717	82%	-	12,940.18	2,840.82
6110	Office supplies	9,956	1,628.64	7,827.75	6,199.11	85,622	79%	217.94	8,045.69	1,910.31
6112	Data Processing Supplies	128,166	8,878.41	87,516.70	78,638.29	1,102,228	68%	-	87,516.70	40,649.30
6121	Food	7,514	-	2,939.71	2,939.71	64,620	39%	657.94	3,597.65	3,916.35
6122	Kitchen Supplies	-	-	-	-	-	#DIV/0!	-	-	-
6130	Program Supplies	45,631	538.16	36,503.24	35,965.08	392,427	80%	2,095.00	38,598.24	7,032.76
6132	Medical & Dental Supplies	25,633	1,060.60	18,379.40	17,318.80	220,444	72%	1,676.37	20,055.77	5,577.23
6134	Instructional Supplies	7,794	-	6,470.67	6,470.67	67,028	83%	-	6,470.67	1,323.33
6140	Custodial Supplies	41,520	39.51	31,189.16	31,149.65	357,072	75%	-	31,189.16	10,330.84
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	15,524	-	11,388.52	11,388.52	133,506	73%	-	11,388.52	4,135.48
6150	Uniform Rental / Purchases	-	-	-	-	-	#DIV/0!	-	-	-
6170	Postage & Shipping	547	107.71	466.32	358.61	4,704	85%	-	466.32	80.68
6221	Equipment Over > \$5,000	93,950	-	-	-	807,970	-	93,949.58	93,949.58	0.42
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	39,874	2,958.22	35,058.90	32,100.68	342,916	88%	-	35,058.90	4,815.10
6181	Equipment Maintenance	20,583	200.35	15,350.95	15,150.60	177,014	75%	-	15,350.95	5,232.05
6310	Printing & Publications	3,332	-	3,161.28	3,161.28	28,655	95%	-	3,161.28	170.72
6312	Advertising & Promotion	350	-	350.00	350.00	3,010	-	-	350.00	-
6320	Telephone	43,514	9,262.53	40,886.12	31,623.59	374,220	94%	-	40,886.12	2,627.88
6410	Rent	223,805	18,088.51	186,406.49	168,317.98	1,924,723	83%	-	186,406.49	37,398.51
6420	Utilities / Disposal	148,928	3,213.24	113,021.24	109,808.00	1,280,781	76%	-	113,021.24	35,906.76
6432	Building Repairs / Maintenance	44,057	2,621.80	42,564.66	39,942.86	378,890	97%	-	42,564.66	1,492.34
6433	Grounds Maintenance	-	-	-	-	-	#DIV/0!	-	-	-
6436	Pest Control	5,798	440.84	4,743.71	4,302.87	49,863	82%	-	4,743.71	1,054.29
6437	Burglar & Fire Alarm	3,582	166.90	2,890.61	2,723.71	30,805	81%	-	2,890.61	691.39
6440	Property Insurance	44,713	-	21,429.65	21,429.65	384,532	48%	-	21,429.65	23,283.35
6520	Consultants	8,721	222.30	3,487.19	3,264.89	75,001	40%	14,779.00	18,266.19	(9,545.19)
6522	Consultants Expense	247	-	146.30	146.30	2,124	59%	-	146.30	100.70
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	6,158	106.25	5,763.59	5,657.34	52,959	94%	-	5,763.59	394.41
6540	Custodial Services	79,265	6,184.50	73,058.43	66,873.93	681,679	92%	-	73,058.43	6,206.57
6555	Medical Screening / DEAT / Staff	6,290	215.25	3,302.25	3,087.00	54,094	53%	-	3,302.25	2,987.75
6562	Medical Exam	59	-	-	-	507	-	-	-	59.00
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-
6610	Gas & Oil	11,041	309.38	7,698.70	7,389.32	94,953	70%	-	7,698.70	3,342.30
6620	Vehicle Insurance	47,919	-	29,573.17	29,573.17	412,103	62%	-	29,573.17	18,345.83
6630	Vehicle License & Fees	5	-	4.80	4.80	43	-	-	4.80	0.20
6640	Vehicle Repair & Maintenan	12,913	9.30	9,737.79	9,728.49	111,052	75%	3,688.94	13,426.73	(513.73)
6712	Staff Travel-Local	4,150	(33.09)	2,956.83	2,989.92	35,690	71%	-	2,956.83	1,193.17
6714	Staff Travel-Out of Area	105	-	104.30	104.30	903	-	-	104.30	0.70
6722	Per Diem-Staff	-	-	68.06	68.06	-	-	-	68.06	(68.06)
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	3,033	144.00	3,177.00	3,033.00	26,084	105%	-	3,177.00	(144.00)
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	414	-	414.00	414.00	3,560	-	-	414.00	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	491	42.59	430.85	388.26	4,223	88%	-	430.85	60.15
6834	Student Activity Insurance	2,548	-	907.34	907.34	21,913	36%	-	907.34	1,640.66
6840	Property Taxes	-	-	-	-	-	-	-	-	-
6850	Fees & Licenses	15,229	3,987.86	16,616.46	12,628.60	130,969	109%	-	16,616.46	(1,387.46)
6852	Finger Printing	1,050	74.75	1,199.75	1,125.00	9,030	114%	-	1,199.75	(149.75)
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	10,534	36.00	19,238.73	19,202.73	90,592	183%	13.27	19,252.00	(8,718.00)
7110	Parent Activities	95	-	-	-	817	0%	-	-	95.00
7111	Parent Mileage	336	25.48	234.54	209.06	2,890	70%	-	234.54	101.46
7112	Parent Involvement	3,579	71.38	2,698.79	2,627.41	30,779	75%	-	2,698.79	880.21
7114	PPC Allowance	2,045	240.00	1,648.04	1,408.04	17,587	81%	-	1,648.04	396.96
7116	PPC Food Allowance	1,050	126.54	736.72	610.18	9,030	70%	-	736.72	313.28
8110	In-Kind Salaries	526,294	35,640.80	562,096.75	526,455.95	4,526,128	107%	-	562,096.75	(35,802.75)
8120	In-Kind Rent	111,010	9,251.00	92,510.00	83,259.00	954,686	83%	-	92,510.00	18,500.00
8130	In-Kind Other	2,477	-	2,477.00	2,477.00	21,302	-	-	2,477.00	-
9010	In-Direct Cost Allocation	525,750	43,677.92	421,293.32	377,615.40	4,521,450	80%	2,104.69	423,398.01	102,351.99
Total Expenses		7,036,953	568,546.90	5,707,974.02	5,139,427.12	60,517,793	81%	119,182.73	5,827,156.75	1,209,796.25
Excess Revenue Over		-	-	-	-	3		-	-	-
Total Expenses		7,036,953	568,546.90	5,707,974.02						
In-Kind		(639,781)	(44,891.80)	(657,083.75)						
Total Expenses w/o In Kind		6,397,172	523,655.10	5,050,890.27	4,527,235.17				5,170,073.00	1,227,099.00
									80.82%	

ADMINISTRATION BUDGET LIMIT	\$752,091
YEAR-TO DATE ADMIN EXP.	\$289,960
PERCENT OF TOTAL EXPENSES	3.66%
ADMINIISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%	
421,293.32	
421,293.32	

**Madera Migrant Head Start
Budget to Actual**

For the Period Ending **11/30/2025**

Start Date **3/1/2025**
Current Mnth **9.00**
78%

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-FEDERAL	6,303,222	487,733.89	4,527,235.17	4,039,501.28	44,248,618	72%	115,299.87	4,642,535.04	1,660,686.96
4220	IN KIND CONTRIBUTIONS	567,876	118,733.98	612,191.95	493,457.97	3,986,490	108%	-	612,191.95	(44,315.95)
4390	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	6,871,098	606,467.87	5,139,427.12	4,532,959.25	48,235,108	75%	115,299.87	5,254,726.99	1,616,371.01
EXPENDITURES										
5010	Salaries & Wages	3,557,039	269,002.33	2,513,100.84	2,244,098.51	24,970,414	71%	-	2,513,100.84	1,043,938.16
5020	Accrued Vacation Pay	193,000	16,251.28	150,928.29	134,677.01	1,354,860	78%	-	150,928.29	42,071.71
5112	Health Insurance	407,733	37,214.09	289,697.87	252,483.78	2,862,286	71%	-	289,697.87	118,035.13
5114	Worker's Compensation	114,183	8,246.97	73,712.26	65,465.29	801,565	65%	-	73,712.26	40,470.74
5116	Pension	175,685	14,433.48	123,255.41	108,821.93	1,233,309	70%	-	123,255.41	52,429.59
5122	FICA	270,378	20,539.01	192,406.16	171,867.15	1,898,054	71%	-	192,406.16	77,971.84
5124	SUI	38,839	92.11	4,207.92	4,115.81	272,650	11%	-	4,207.92	34,631.08
5130	Accrued Vacation Fringe	16,500	1,243.37	11,530.22	10,286.85	115,830	70%	-	11,530.22	4,969.78
6110	Office supplies	18,267	1,442.04	6,199.11	4,757.07	128,234	34%	1,447.52	7,646.63	10,620.37
6112	Data Processing Supplies	72,000	2,745.53	78,638.29	75,892.76	505,440	109%	177.82	78,816.11	(6,816.11)
6121	Food	3,000	1,421.20	2,939.71	1,518.51	21,060	98%	657.94	3,597.65	(597.65)
6122	Kitchen Supplies	1,500	-	-	-	10,530	0%	-	-	1,500.00
6130	Program Supplies	69,450	1,347.68	35,965.08	34,617.40	487,539	52%	769.96	36,735.04	32,714.96
6132	Medical & Dental Supplies	20,000	879.96	17,318.80	16,438.84	140,400	87%	1,482.35	18,801.15	1,198.85
6134	Instructional Supplies	20,738	29.43	6,470.67	6,441.24	145,581	31%	-	6,470.67	14,267.33
6140	Custodial Supplies	31,544	129.67	31,149.65	31,019.98	221,439	99%	-	31,149.65	394.35
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	-	5,384.96	11,388.52	6,003.56	-	#DIV/0!	-	11,388.52	(11,388.52)
6150	Uniform Rental / Purchases	258	-	-	-	1,811	0%	-	-	258.00
6170	Postage & Shipping	550	11.69	358.61	346.92	3,861	65%	-	358.61	191.39
6221	Equipment Over > \$5,000	-	-	-	-	-	-	93,949.58	93,949.58	(93,949.58)
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	23,400	2,928.47	32,100.68	29,172.21	164,268	137%	-	32,100.68	(8,700.68)
6181	Equipment Maintenance	16,800	1,028.58	15,150.60	14,122.02	117,936	90%	-	15,150.60	1,649.40
6310	Printing & Publications	3,000	-	3,161.28	3,161.28	21,060	105%	-	3,161.28	(161.28)
6312	Advertising & Promotion	-	-	350.00	350.00	-	-	-	350.00	(350.00)
6320	Telephone	48,600	(1,889.87)	31,623.59	33,513.46	341,172	65%	-	31,623.59	16,976.41
6410	Rent	218,040	18,521.30	168,317.98	149,796.68	1,530,641	77%	-	168,317.98	49,722.02
6420	Utilities / Disposal	143,580	8,074.20	109,808.00	101,733.80	1,007,932	76%	-	109,808.00	33,772.00
6432	Building Repairs / Maintenance	49,500	3,022.03	39,942.86	36,920.83	347,490	81%	-	39,942.86	9,557.14
6433	Grounds Maintenance	-	-	-	-	-	#DIV/0!	-	-	-
6436	Pest Control	6,660	373.76	4,302.87	3,929.11	46,753	65%	-	4,302.87	2,357.13
6437	Burglar & Fire Alarm	4,500	473.42	2,723.71	2,250.29	31,590	61%	-	2,723.71	1,776.29
6440	Property Insurance	42,696	-	21,429.65	21,429.65	299,726	50%	-	21,429.65	21,266.35
6520	Consultants	15,000	-	3,264.89	3,264.89	105,300	22%	14,779.00	18,043.89	(3,043.89)
6522	Consultants Expense	235	-	146.30	146.30	1,650	62%	-	146.30	88.70
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	5,000	-	5,657.34	5,657.34	35,100	113%	-	5,657.34	(657.34)
6540	Custodial Services	96,800	10,039.70	66,873.93	56,834.23	679,536	69%	-	66,873.93	29,926.07
6555	Medical Screening / DEAT / Staff	6,000	-	3,087.00	3,087.00	42,120	51%	-	3,087.00	2,913.00
6562	Medical Exam	-	-	-	-	-	-	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-
6610	Gas & Oil	12,000	87.96	7,389.32	7,301.36	84,240	62%	-	7,389.32	4,610.68
6620	Vehicle Insurance	37,800	-	29,573.17	29,573.17	265,356	78%	-	29,573.17	8,226.83
6630	Vehicle License & Fees	-	-	4.80	4.80	-	-	-	4.80	(4.80)
6640	Vehicle Repair & Maintenan	7,200	1,016.33	9,728.49	8,712.16	50,544	135%	-	9,728.49	(2,528.49)
6712	Staff Travel-Local	1,005	600.09	2,989.92	2,389.83	7,055	298%	-	2,989.92	(1,984.92)
6714	Staff Travel-Out of Area	-	-	104.30	104.30	-	-	-	104.30	(104.30)
6722	Per Diem-Staff	-	68.06	68.06	-	-	-	-	68.06	(68.06)
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	-	950.00	3,033.00	2,083.00	-	#DIV/0!	254.88	3,287.88	(3,287.88)
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	414.00	414.00	-	-	-	414.00	(414.00)
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	636	42.59	388.26	345.67	4,465	61%	-	388.26	247.74
6834	Student Activity Insurance	3,120	-	907.34	907.34	21,902	29%	-	907.34	2,212.66
6840	Property Taxes	-	-	-	-	-	-	-	-	-
6850	Fees & Licenses	6,600	3,509.00	12,628.60	9,119.60	46,332	191%	-	12,628.60	(6,028.60)
6852	Finger Printing	2,000	74.75	1,125.00	1,050.25	14,040	56%	-	1,125.00	875.00
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	10,534	16,868.35	19,202.73	2,334.38	73,949	182%	-	19,202.73	(8,668.73)
7110	Parent Activities	-	-	-	-	-	#DIV/0!	-	-	-
7111	Parent Mileage	302	-	209.06	209.06	2,120	69%	-	209.06	92.94
7112	Parent Involvement	3,300	848.62	2,627.41	1,778.79	23,166	80%	-	2,627.41	672.59
7114	PPC Allowance	1,475	-	1,408.04	1,408.04	10,355	95%	-	1,408.04	66.96
7116	PPC Food Allowance	1,025	-	610.18	610.18	7,196	60%	-	610.18	414.82
8110	In-Kind Salaries	455,866	109,482.98	526,455.95	416,972.97	3,200,179	115%	-	526,455.95	(70,589.95)
8120	In-Kind Rent	111,010	9,251.00	83,259.00	74,008.00	779,290	75%	-	83,259.00	27,751.00
8130	In-Kind Other	1,000	-	2,477.00	2,477.00	7,020	-	-	2,477.00	(1,477.00)
9010	In-Direct Cost Allocation	525,750	40,681.75	377,615.40	336,933.65	3,690,765	72%	1,780.82	379,396.22	146,353.78
Total Expenses		6,871,098	606,467.87	5,139,427.12	4,532,959.25	48,235,111	75%	115,299.87	5,254,726.99	1,616,371.01
Excess Revenue Over		-	-	-	-	(3)		-	-	-
Total Expenses		6,871,098	606,467.87	5,139,427.12						
In-Kind		(567,876)	(118,733.98)	(612,191.95)						
Total Expenses w/o In Kind		6,303,222	487,733.89	4,527,235.17	4,039,501.28				4,642,535.04	1,660,686.96
									73.65%	

ADMINISTRATION BUDGET LIMIT	\$752,091
YEAR-TO DATE ADMIN EXP.	\$289,960
PERCENT OF TOTAL EXPENSES	3.66%
ADMINIISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%	
377,615.40	
377,615.40	

Madera Regional Head Start
Budget to Actual
For the period ending December 31, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD				
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered	Balance
Revenues										
4110- GRANT INCOME-FEDERAL	\$ 4,499,507.00	347,784.58	2,457,311.43	2,109,526.85	54,806.47	2,402,504.96	55%	26,266.97	2,483,578.40	2,015,928.60
4210- DONATIONS	\$ -	-	-	-	-	-	0%	-	-	-
4220- IN KIND CONTRIBUTIONS	\$ 1,136,383.00	76,523.47	286,756.47	210,233.00	(320,021.53)	606,778.00	25%	-	286,756.47	849,626.53
4330- SALE OF ASSETS	\$ -	-	7,100.00	7,100.00	7,100.00	-	0%	-	7,100.00	(7,100.00)
4350- RENTAL INCOME	\$ -	-	-	-	-	-	0%	-	-	-
4390- MISC INCOME	\$ -	-	-	-	-	-	0%	-	-	-
Total Revenues	\$ 5,635,890.00	424,308.05	2,751,167.90	2,326,859.85	(258,115.06)	3,009,282.96	49%	26,266.97	2,777,434.87	2,858,455.13
5010 SALARIES & WAGES	\$ 1,993,828.00	154,936.90	1,225,621.70	1,070,684.80	218,969.30	1,006,652.40	61%	-	1,225,621.70	768,206.30
5019- SALARIES & WAGES C19	\$ -	-	-	-	-	-	0%	-	-	-
5020 ACCRUED VACATION PAY	\$ 154,380.00	9,061.56	78,138.81	69,077.25	(2,254.48)	80,393.29	51%	-	78,138.81	76,241.19
5112 HEALTH INSURANCE	\$ 333,462.00	17,270.55	131,547.48	114,276.93	(31,744.05)	163,291.53	39%	-	131,547.48	201,914.52
5114 WORKER'S COMPENSATION	\$ 66,592.00	4,372.29	33,749.42	29,377.13	1,924.65	31,824.77	51%	-	33,749.42	32,842.58
5115- Worker's Compensation C19	\$ -	-	-	-	-	-	0%	-	-	-
5116 PENSION	\$ 111,290.00	12,468.86	74,440.83	61,971.97	10,795.83	63,645.00	67%	-	74,440.83	36,849.17
5117- Pension C19	\$ -	-	-	-	-	-	0%	-	-	-
5121- FICA C19	\$ -	-	-	-	-	-	0%	-	-	-
5122 FICA	\$ 159,095.00	12,280.36	94,740.47	82,460.11	14,109.63	80,630.84	60%	-	94,740.47	64,354.53
5123- SUI C19	\$ -	-	-	-	-	-	0%	-	-	-
5124 SUI	\$ 34,782.00	(12.10)	1,530.82	1,542.92	(12,513.62)	14,044.44	4%	-	1,530.82	33,251.18
5130 ACCRUED VACATION FRINGE	\$ 12,319.00	688.45	5,957.36	5,268.91	(479.62)	6,436.98	48%	-	5,957.36	6,361.64
6110 OFFICE SUPPLIES	\$ 18,900.00	1,066.31	7,157.85	6,091.54	(18,808.84)	25,966.69	42%	775.83	7,933.68	10,966.32
6112 DATA PROCESSING	\$ 61,800.00	7,459.48	44,050.55	36,591.07	2,267.24	41,783.31	71%	(238.14)	43,812.41	17,987.59
6121 FOOD	\$ 5,000.00	8,497.80	8,666.13	168.33	7,666.13	1,000.00	173%	-	8,666.13	(3,666.13)
6122 KITCHEN SUPPLIES	\$ 5,000.00	-	-	-	(500.00)	500.00	0%	-	-	5,000.00
6130 PROGRAM SUPPLIES	\$ 74,000.00	5,099.45	33,680.59	28,581.14	(56,336.10)	90,016.69	197%	5,584.49	39,265.08	34,734.92
6132 MEDICAL & DENTAL SUPPLIES	\$ 500.00	2,857.68	5,575.34	2,717.66	1,475.34	4,100.00	1193%	389.23	5,964.57	(5,464.57)
6134 INSTRUCTIONAL SUPPLIES	\$ 19,500.00	-	6,875.25	6,875.25	1,875.25	5,000.00	44%	1,705.59	8,580.84	10,919.16
6140 CUSTODIAL SUPPLIES	\$ 24,000.00	330.10	8,282.81	7,952.71	(8,467.19)	16,750.00	35%	-	8,282.81	15,717.19
6142 LINEN/LAUNDRY	\$ 140.00	-	90.00	90.00	40.00	50.00	64%	-	90.00	50.00
6150 UNIFORM RENTAL/PURCHASE	\$ 450.00	150.00	150.00	-	-	150.00	33%	-	150.00	300.00
6170 POSTAGE & SHIPPING	\$ 600.00	210.14	449.48	239.34	14.48	435.00	75%	-	449.48	150.52
6180 EQUIPMENT RENTAL	\$ 25,956.00	3,535.72	23,205.79	19,670.07	3,372.20	19,833.59	89%	-	23,205.79	2,750.21
6181 EQUIPMENT MAINTENANCE	\$ 20,580.00	746.91	7,229.09	6,482.18	(645.91)	7,875.00	35%	-	7,229.09	13,350.91
6221 EQUIPMENT OVER >\$5000	\$ 185,000.00	-	-	-	-	-	0%	-	-	185,000.00
6231- BUILDING RENOVATION	\$ -	-	-	-	-	-	0%	-	-	-
6310 PRINTING & PUBLICATIONS	\$ 15,000.00	-	7,725.98	7,725.98	1,725.98	6,000.00	52%	-	7,725.98	7,274.02
6312 ADVERTISING & PROMOTION	\$ 200.00	-	350.00	350.00	(50.00)	400.00	175%	-	350.00	(150.00)
6320 TELEPHONE	\$ 165,828.00	15,734.88	59,361.09	43,626.21	(4,805.32)	64,166.41	36%	-	59,361.09	106,466.91
6410 RENT	\$ 204,058.00	23,237.10	144,773.29	121,536.19	(5,893.77)	150,667.06	71%	-	144,773.29	59,284.71
6420 UTILITIES/ DISPOSAL	\$ 107,436.00	7,833.12	63,087.76	55,254.64	(1,662.24)	64,750.00	59%	-	63,087.76	44,348.24
6432 BUILDING REPAIRS/ MAINTEN	\$ 38,880.00	8,418.27	89,088.85	80,670.58	(10,911.15)	100,000.00	229%	-	89,088.85	(50,208.85)
6433 GROUNDS MAINTENANCE	\$ 31,212.00	-	1,046.46	1,046.46	(19,370.23)	20,416.69	3%	-	1,046.46	30,165.54
6435 BUILDING IMPROVEMENTS	\$ -	-	-	-	-	-	0%	-	-	-
6436 PEST CONTROL	\$ 7,188.00	833.85	5,137.67	4,303.82	(686.33)	5,824.00	71%	-	5,137.67	2,050.33
6437 BURGLAR & FIRE ALARM	\$ 3,915.00	222.83	3,319.78	3,096.95	(186.22)	3,506.00	85%	-	3,319.78	595.22
6440 PROPERTY INSURANCE	\$ 32,915.00	-	6,938.31	6,938.31	(2,952.69)	9,891.00	21%	-	6,938.31	25,976.69
6520 CONSULTANTS	\$ -	-	4,456.44	4,456.44	956.44	3,500.00	0%	4,779.00	9,235.44	(9,235.44)
6522 CONSULTANT EXPENSES	\$ -	-	392.70	392.70	142.70	250.00	0%	-	392.70	(392.70)
6524 CONTRACTS	\$ 49,000.00	297.96	297.96	-	(24,202.04)	24,500.00	21%	10,000.00	10,297.96	38,702.04
6530 LEGAL	\$ 5,000.00	-	2,600.00	2,600.00	(1,100.00)	3,700.00	52%	-	2,600.00	2,400.00
6540 CUSTODIAL SERVICES	\$ 10,836.00	945.51	6,335.01	5,389.50	210.01	6,125.00	58%	-	6,335.01	4,500.99
6555 MEDICAL SCREENING/DEAT/ST	\$ 2,400.00	152.25	1,102.50	950.25	(897.50)	2,000.00	46%	-	1,102.50	1,297.50

Madera Regional Head Start
Budget to Actual
For the period ending December 31, 2025

Account	Grant	Current	Current Mth	Prior Mth	Current vs Budget	YTD				
Description	Budget	Period	YTD	YTD	YTD	Budget	% Spent	YTD Encumbered	Actual + Encumbered	Balance
6562 MEDICAL EXAM	\$ -	-	-	-	-	-	0%	-	-	-
6564 MEDICAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-	-
6566 DENTAL EXAM	\$ -	-	-	-	-	-	0%	-	-	-
6568 DENTAL FOLLOW-UP	\$ -	-	-	-	-	-	0%	-	-	-
6610 GAS & OIL	\$ 12,000.00	327.34	6,492.37	6,165.03	(507.63)	7,000.00	54%	-	6,492.37	5,507.63
6620 VEHICLE INSURANCE	\$ 27,000.00	-	13,310.66	13,310.66	(4,189.34)	17,500.00	49%	-	13,310.66	13,689.34
6630- VEHICLE LICENSE & FEES	\$ -	-	5.20	5.20	5.20	-	0%	-	5.20	(5.20)
6640 VEHICLE REPAIR & MAINTENA	\$ 9,000.00	1,792.84	12,565.05	10,772.21	3,815.05	8,750.00	152%	1,071.30	13,636.35	(4,636.35)
6712 STAFF TRAVEL-LOCAL	\$ 6,500.00	368.13	2,558.89	2,190.76	(316.11)	2,875.00	39%	-	2,558.89	3,941.11
6714 STAFF TRAVEL-OUT OF AREA	\$ 16,580.00	-	8.00	8.00	(7,992.00)	8,000.00	0%	-	8.00	16,572.00
6722 PER DIEM - STAFF	\$ -	-	-	-	-	-	0%	-	-	-
6724 PER DIEM - PARENT	\$ -	-	-	-	-	-	0%	-	-	-
6730 VOLUNTEER TRAVEL	\$ -	-	-	-	-	-	0%	-	-	-
6742 TRAINING - STAFF	\$ 12,000.00	-	4,643.98	4,643.98	2,143.98	2,500.00	39%	-	4,643.98	7,356.02
6744 TRAINING VOLUNTEERS	\$ 5,000.00	-	-	-	-	-	0%	-	-	5,000.00
6746 TRAINING PARENTS	\$ -	-	-	-	-	-	0%	-	-	-
6748 EDUCATION REIMBURSEMENT	\$ 10,500.00	-	-	-	(5,000.00)	5,000.00	0%	-	-	10,500.00
6750 FIELD TRIPS	\$ -	-	-	-	(750.00)	750.00	0%	-	-	-
6810 BANK CHARGES	\$ -	-	-	-	-	-	0%	-	-	-
6820 INTEREST CHARGES	\$ -	-	-	-	-	-	0%	-	-	-
6832 LIABILITY INSURANCE	\$ 336.00	29.68	208.66	178.98	(22.34)	231.00	62%	-	208.66	127.34
6834 STUDENT ACTIVITY INSURANC	\$ 2,084.00	-	160.37	160.37	(939.63)	1,100.00	8%	-	160.37	1,923.63
6840 PROPERTY TAXES	\$ 293.00	-	-	-	(150.00)	150.00	0%	-	-	293.00
6850 FEES & LICENSES	\$ 31,000.00	5,781.12	14,134.45	8,353.33	1,134.45	13,000.00	46%	-	14,134.45	16,865.55
6851 CPR FEES	\$ -	-	-	-	-	-	0%	-	-	-
6852 FINGER PRINTING	\$ 3,200.00	-	3,063.25	3,063.25	2,563.25	500.00	96%	-	3,063.25	136.75
6860 DEPRECIATION EXPENSE	\$ -	-	-	-	-	-	0%	-	-	-
6870 EMPLOYEE RECOGNITION	\$ -	-	-	-	-	-	0%	-	-	-
6875- EMPLOYEE HEALTH & WELFARE COSTS	\$ 20,000.00	11,145.68	12,385.70	1,240.02	7,285.70	5,100.00	62%	8.75	12,394.45	7,605.55
6880 VOLUNTEER RECOGNITION	\$ -	-	-	-	-	-	0%	-	-	-
6892 CASH SHORT / OVER	\$ -	-	-	-	-	-	0%	-	-	-
7110 PARENT ACTIVITIES	\$ -	-	-	-	-	-	0%	-	-	-
7111 PARENT MILEAGE	\$ 500.00	188.16	524.90	336.74	(975.10)	1,500.00	105%	-	524.90	(24.90)
7112 PARENT INVOLVEMENT	\$ 1,400.00	-	89.94	89.94	(410.06)	500.00	6%	-	89.94	1,310.06
7114 PPC ALLOWANCE	\$ 1,200.00	330.00	1,170.00	840.00	170.00	1,000.00	98%	-	1,170.00	30.00
7115 PPC FOOD ALLOWANCE	\$ -	-	-	-	-	-	0%	-	-	-
7116 POLICY COUN. FOOD ALLOWAN	\$ -	116.78	380.58	263.80	(200.42)	581.00	0%	-	380.58	(380.58)
8110 IN KIND SALARIES	\$ 136,819.00	56,846.92	168,697.17	111,850.25	141,710.17	26,987.00	123%	-	168,697.17	(31,878.17)
8120 IN KIND RENT	\$ 318,251.00	19,676.55	118,059.30	98,382.75	(50,704.70)	168,764.00	37%	-	118,059.30	200,191.70
8130 IN KIND - OTHER	\$ 681,313.00	-	-	-	(411,027.00)	411,027.00	0%	-	-	681,313.00
9010 INDIRECT COST ALLOCATION	\$ 359,872.00	29,008.62	205,555.86	176,547.24	5,163.59	200,392.27	58%	2,190.92	207,746.78	152,125.22
Total Expenses	\$ 5,635,890.00	424,308.05	2,751,167.90	2,326,859.85	(258,115.06)	3,009,282.96	49%	26,266.97	2,777,434.87	2,858,455.13
Excess Revenue Over (Under) Expenditures	\$ -	-	-	-	-	-	-	-	-	-

318,775.96	2,258,855.57	1,940,079.61
29,008.61	205,555.86	176,547.24

9.10%

ADMINISTRATIVE EXPENSES	\$307,611.44
PERCENT ADMINISTRATIVE	11.11%
LIMIT IS 15%	

YTD Contract % 55.39%

CAPMC Work Related Injuries Report - January 2026 BOARD OF DIRECTORS							
Recordable Injuries							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Medical Triage:							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Advocate III / Madera Regional Head Start	Fairmead	Bruise	1/7/2026	9:00 AM	EE was hit on the face with large wooden puzzle by child in the classroom.	0	EE sought medical triage assessment and elected first aid self-care.
Housing Case Worker / Community Services	Madera - Gill Office parking lot	Bruise	1/20/2026	10:45 AM	EE slipped off truck step, hit leg on door and fell to the ground.	0	EE sought medical triage assessment and elected first aid self-care.
Homeless Outreach Worker / Community Services	Under the bridge on Gateway Drive	Bruise	1/27/2026	7:00 PM	EE hit forehead on a beam underneath the bridge while completing a survey for Point-in-Time Count.	0	EE sought medical triage assessment and elected first aid self-care.
Mental Health Specialist	Fairmead	Fall	1/28/2026	9:55 AM	EE tripped and fell, EE was avoiding landing on a child which led her to fall toward her right side.	1+	EE went to Concentra to seek treatment.
Claims							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Up To Date Injuries: January 2026 to December 2026							
(0) Hand Injuries	(0) Feet Injuries	(0) Chest Injuries					
(0) Back Injuries	(1) Eye Injuries	(0) Neck Injuries	(1) Bottom				
(0) Knee Injuries	(2) Leg Injuries	(2) Head Injuries	() Hip				
(1) Arm Injuries	(0) Wrist Injuries	(0) Ankle Injuries					
(1) Elbow Injuries	(0) Burn Injuries	(0) Respiratory Injuries					
(1) Shoulder Injuries	(0) Abdomen Injuries	(0) Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					

STAFFING CHANGES
December 1, 2025 - January 31, 2026
BOARD OF DIRECTORS

NON-HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
61523	Human Resources Generalist	Gill - Human Resources	12/15/2025	80	Open Position
61524	Program Assistant / Clerk Typist II	Gill - Victim Services	12/17/2025	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
TERMINATION					
Identification Number	Position	Location	Effective Date	Hours	Justification
HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
61260	Head Start Professional Development Coach	Pine - Head Start Department	1/20/2026	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
61510	Instructional Aide II / Janitor	Fairmead - Madera Regional Head Start	12/19/2025	80	Resignation
61352	Instructional Aide II / Janitor	Mis Angelitos - Madera Migrant Head Start	1/9/2025	80	Resignation
TERMINATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification



JASON WIMBLEY Director
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833
(916) 576-7109
www.csd.ca.gov

January 13, 2026

Mattie Mendez, Executive Director
Community Action Partnership of Madera County
1225 Gill Avenue
Madera, CA 93637

Dear Ms. Mendez:

Audit Transmittal Report (TR) 25-006 (FYE 6/30/2025)

The Department of Community Services and Development (CSD) has performed a desk review of an audit report submitted to this office, Community Action Partnership of Madera County. (Madera or Agency) or the auditor identified below. This review is conducted in accordance with the provisions of the Office of Management and Budget (OMB) Title 2, Code of Federal Regulations (CFR), Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," Subpart F, Section 200.500 et seq.

Auditor: Hudson & Company, Inc.

Audit Period: July 1, 2024, through June 30, 2025

Contract Nos.: 23J-5723, 24B-2019, 24F-3023, 24Q-2568, 25B-3019, and 25F-6023

Report Date: 12/15/2025 **FAC Date:** 12/15/2025 **Date Received:** 12/16/2025

This desk review of the single audit report ensures that applicable standards have been met and determines if outstanding matters must be resolved before the audit is closed. This review is solely based on the Single Audit desk review for the fiscal year ended June 30, 2025, and is not part of any other audit or investigation. Based on our review, CSD's Audit Services Unit (ASU) has the following comments or actions required.

CONTRACT NUMBERS: 23J-5723, 24B-2019, 24F-3023, and 24Q-2568

The terms of these contracts were covered in the audited period. Since there were no audit findings requiring corrective action, CSD's ASU considers these contracts closed.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CONCENTRATION OF CREDIT RISK (REPEAT)

It states:

“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.”

Recommendation:

1. Please ensure the Agency develops and implements an appropriate risk mitigation plan to maximize its FDIC insurance coverage.

NOTE 10: ECONOMIC DEPENDENCY AND CONCENTRATIONS (REPEAT)

It states:

“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.”

Recommendation:

2. Please ensure the Agency develops and implements an appropriate risk mitigation plan to reduce the negative effects of the revenue concentration.

CONTRACT NUMBERS: 25B-3019, and 25F-6023

The terms of these contracts extend beyond the audit reporting period. Please ensure these contracts are included in the next single audit and that expenditures are identified by CSD contract number, program components (i.e., Weatherization and ECIP/HEAP/Assurance16; CSBG and CSBG Discretionary), and Catalog of Federal Domestic Assistance number. Supplemental Statements of Revenues and Expenses that reconcile to the Schedule of Expenditures of Federal Awards are required for all contracts passed through CSD. These supplemental statements should also be broken down by program component, fiscal year, and CSD budget line item.

Mattie Mendez
January 13, 2026
Page 3

Our review did not disclose any other findings requiring corrective action that have not already been addressed. Therefore, the audit has been closed. If the Agency has any questions or needs additional information, please reference the TR number in your correspondence. I may be contacted by phone at (916) 570-7930 or email at Jeffry.Takili@csd.ca.gov.

Thank you for your dedication and commitment to serving low-income individuals and families throughout the state. CSD looks forward to working in partnership with you to develop innovative and effective programs and strengthen our capacity to reduce poverty and improve the lives of those living in poverty in California.

Sincerely,

A handwritten signature in black ink that reads "Jeffry Takili". The signature is written in a cursive, flowing style.

JEFFRY TAKILI
CSD Management Auditor

c: Eric LiCalsi, Board Chairperson



START THE
 CONVERSATION
 ON
 HEALTHY
 & UNHEALTHY
 RELATIONSHIPS



**FEBRUARY
 10TH
 WEAR
 ORANGE
 FOR TEEN
 DATING
 VIOLENCE
 AWARENESS
 DAY**