



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

Agenda

Thursday, April 9, 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 – Kimberly Rojas-Perez

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 Regular Board of Directors Meeting – February 12, 2026.
- D-2 Review and consider approving the Minutes for the **Madera Migrant/Seasonal** Head Start Policy Council Committee Meeting – None.
- D-3 Review and consider approving the Minutes for the **Fresno Migrant/Seasonal** Head Start Policy Council Committee Meeting – October 8, 2025.
- D-4 Review and consider approving the Minutes for the **Madera Regional & Early** Head Start Executive Policy Council Committee Meeting – February 5, 2026.
- D-5 Review and consider accepting the Community West Bank Credit Card Statements:
 - January, February, and March 2026
- D-6 Review and consider accepting the American Express & All Other Credit Card Statements:
 - January 2026
- D-7 Review and consider approving the following **Madera Migrant and Seasonal Head Start** Reports:
 - In-Kind Report – February 2026
 - CACFP Program Report – January and February 2026
 - Program Information Report (PIR) – February 2026
- D-8 Review and consider approving the following **Fresno Migrant and Seasonal Head Start** Reports:
 - In-Kind Report – February 2026
 - CACFP Program Report – September, October, November, December 2025
 - Program Information Report – December 2025 and January 2026
- D-9 Review and consider approving the following **Madera Regional Head Start** Reports:
 - In-Kind Report – February 2026
 - CACFP Program Report – February 2026
 - Program Information Report – January and February 2026

- D-10 Review and consider approving the following **Madera Regional Early Head Start Reports**:
- In-Kind Report – February 2026
 - CACFP Program Report – None
 - Program Information Report – January and February 2026
- D-11 Review and consider approving the 2025-2026 Goals and Objectives Updates for the Madera Head Start and Early Head Start Programs.
- D-12 Review and approve the reclassification of an existing staff member to the Executive Administrative Aide position.
- D-13 Consider ratifying the submission of the Kaiser Permanente Housing for Health IV Grant 2026 application.
- D-14 Review the Community Services Program Report for February 2026 (Informational Only).
- D-15 Review the HELP Center Report for March 2026 (Informational Only).
- D-16 Review the Child Care Alternative Payment Program and Resource & Referral Program Report for February and March 2026 (Informational Only).
- D-17 Victim Services CAC Monthly Report (Informational Only).

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

- E-1 Review and approve the filing of the tax and information returns of Community Action Partnership of Madera County, Inc. prepared by Hudson & Company, Inc. CPAs.
- E-2 Staff recommends that the Agency award its annual entity-wide financial and single audit for June 30, 2026 and the CAPMC 403(b) Retirement Plan for the Year Ended 12/31/2025 to Hudson & Company, Inc. Certified Public Accountants.
- E-3 Review and consider accepting the proposed records access revisions to CAPMC's Accounting & Financial Policies and Procedures.
- E-4 Review & consider approving the submission of CAPMC Fresno Migrant Seasonal Head Starts Basic Grant application. (September 1, 2026 - August 31, 2027).

- E-5 Review and consider approving the 2025-2026 Madera Head Start and Early Head Start Self-Assessment Results, Findings and Plan of Action for Recommendations.

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 – February and March 2026 Head
- F-5 Start Policy Council/Committee Reports – None
- F-6 Work Related Injury Report – February 2026
- F-7 Staffing Changes – February and March 2026
- F-8 CAPMC Board of Directors Attendance Report

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 Head Start Funding Guidance Letter
- H-2 Head Start HSES Grantee 45 Day Monitoring
- H-3 Victim Services Walk a Mile 2026 Flyer
- H-4 Victim Services Child Abuse Awareness Month Resource Fair Flyer
- H-5 Victim Services National Crime Victims' Rights Week Flyer
- H-6 Victim Services Wear Teal Day for Sexual Assault Awareness Day Flyer
- H-7 Victim Services Wear Blue Day for Child Abuse Prevention Month Flyer
- H-8 Victim Services Report to the Board of Directors Quarterly Report
- H-9 VITA/TCE Site Review Sheet 2026

I. ADJOURN

I, Kimberly Rojas-Perez, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for April 9, 2026, in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on March 30, 2026.

Kimberly Rojas-Perez
Executive Administration Aide

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
Regular Board of Directors Meeting
February 12, 2026
1225 Gill Ave, Madera, CA 93637**

ACTION SUMMARY MINUTES

The Board of Directors Meeting was called to order at 5:31 P.M. by Vice-Chairperson David Hernandez

Members Present

Vice-Chairperson David Hernandez
Deborah Martinez
Chairwoman Supervisor Leticia Gonzalez
Councilmember Steve Montes
Sheriff Tyson Pogue
Donald Holley
Richard Gutierrez
Diana Palmer
Molly Hernandez
Debi Bray
Kathrine Creek
Aurora Flores

Members Absent

Chairperson Judge Eric LiCalsi
Councilmember Jeff Troost
Martha Garcia

Personnel Present

Mattie Mendez
Donna Tooley
Ana Gudino
Xai Vang
Irene Yang
Maritza Gomez
Kimberly Rojas-Perez
Click or tap here to enter text.

Public – Others Present

Russell K. Ryan, Esq., Legal Counsel

A. PUBLIC COMMENT

Board Member Donald Holley shared information on an upcoming event to Celebrate Black History Month, On Sunday, February 15th, 2026, at Pan Am Center at 3:30 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: Sheriff Tyson Pogue, Seconded by Donald Holley.

Vote: Approved Unanimously

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 – 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** Reports:
- In-Kind Report – December 2025
 - Program Information Report (PIR)- November 2025 and December 2025
- D-9** Review and consider approving the following **Fresno Migrant 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 & Resource and Referral Program Report for February 2026 (Informational Only).
- D-14** Victim Services Report (Informational Only)

Motion: APPROVE AS PRESENTED

Moved By: Tyson Pogue, Seconded by Aurora Flores

Vote: Carried Unanimously

E. DISCUSSION / ACTION 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.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded by Chairwoman Supervisor Leticia Gonzalez

Vote: Approved Unanimously

Steve Montes Arrived at 5:35 P.M.

Russell Ryan Arrived at 5:42 P.M.

- E-2** Review and consider staff's Request for the slot reduction and conversion of Head Start slots effective program year 2026-2027.

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Katherine Creek

Vote: Approved Unanimously

- 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.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded by Deborah Martinez

Vote: Approved Unanimously

Russell Ryan Leaves at 5:54 P.M.

- 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.

Motion: APPROVE AS PRESENTED

Moved By: Sheriff Tyson Pogue, Seconded by Donald Holley

Vote: Approved Unanimously

Mattie Mendez Leaves at 5:58 P.M

- 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.

Motion: APPROVE AS PRESENTED

Moved By: Steve Montes, Seconded by Richard Gutierrez

Vote: Approved Unanimously

- E-6** Review and consider accepting the proposed procurement and purchasing revisions to CAPMC's Accounting & Financial Policies and Procedures.

Motion: APPROVE AS PRESENTED

Moved By: Debi Bray, Seconded by Steve Montes

Vote: Approved Unanimously

- E-7** Review and consider approving the updated agency Bylaws.

Motion: APPROVE AS PRESENTED

Moved By: Donald Holley, Seconded by Sheriff Tyson Pogue

Vote: Approved Unanimously

F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS

F-1 Finance Committee Report – None

F-2 Personnel Committee Report – None

F-3 Executive Director Monthly Report – None

F-4 Financial Statements – Summary only – November, 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 –

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

Vice Chairperson David Hernandez adjourned the Board of Directors Meeting at 6:07 P.M.

Motion: APPROVE AS PRESENTED

Moved By: Richard Gutierrez, seconded by Donald Holley

Vote: Carried Unanimously

Community Action Partnership of Madera County
Fresno Migrant/Seasonal Head Start Policy Council Meeting
Wednesday, October 8, 2025

Minutes

The Fresno Migrant/Seasonal Policy Committee called to order at 5:32 p.m. by Amayrani Rosales.

Committee Members Present

Maria Aguilar
Amayrani Rosales
Jessica Hernandez
Sonia Loera
Joana Guzman

Committee Members Absent

Aurora Flores
Josselyn Cisneros

Personnel Present

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

Others

None

A. Public Comment

B. Training

Child Outcomes 2023-2024 – Ms. Moreno went over the results from program year 2023-2024. No questions asked.

C. Adoption of the Agenda

C-2 Amayrani Rosales asked for a motion to approve the agenda as presented. Motion made by Joana Guzman, second motion by Maria Aguilar to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Amayrani Rosales requested a motion to approve the minutes of the meeting on September 10, 2025. Motion made by Maria Aguilar, seconded motion by Jessica Hernandez to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Fresno Migrant & Seasonal Head Start 2024-2025 – Items were informational only.

G. Administrative Reports

G-1 Staff Changes (August 2025) – Ms. Aguirre went over staffing changes.

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

G-3 Budget Report (August 2025) – Ms. Aguirre reviewed the budget.

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

G-5 Report of enrollment in the program and attendance report (August & September 2025) – Ms. Aguirre went over the enrollment for the FMHS programs and the attendance.

G-6 CACFP Monthly Report (August 2025) – Ms. Aguirre reviewed CACFP report.

H. Policy Committee Members Reports

H-1 Center Reports – None.

H-2 Board of Directors Report – Items presented today will be presented at the board meeting for the month.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza asked policy council members to remind other parents to ensure gates closed. If at any moment, there is a concern it should be presented to the Director.

I. Correspondence

J. Future Agenda Items

J-1 Review & Approve 2025 Goals and Objectives Year 2 Update

J-2 Training: Family Data Report

K. Adjournment

Amayrani Rosales requested a motion to adjourn the session. Motion made by Maria Aguilar to adjourn the meeting at 6:12 p.m., in the afternoon, seconded by Joana Guzman. Motion approved unanimously.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
Madera Regional & Early Head Start Policy Council Committee Meeting
Thursday, February 5, 2026
MINUTES

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

Committee Members Present

Aimee Quirino
Guadalupe Flores
Luz Martinez
Haydy Pineda
Ana Rodriguez
Kimberly Thomas
Katherine Creek
Irene Gomez
Yuliana Gomez Rojas
Jazmin Ortiz
Martha Garcia

Committee Members Absent

Liliana Serna
Jessika Ramirez

Personnel Present

Maritza Gomez-Zaragoza, Program Director
Jissel Rodriguez, Executive Administrative Assistant
Maribel Morfin, Parent and Governance Specialist
Olga Moreno, Area Manager
Jamie Garcia, Program Technician

ROLL CALL

A. PUBLIC COMMENT

Ms. Morfin handed out CC statements that were not mailed out as well as in-kind breakdown.

B. TRAINING –

CLASS: Ms. Moreno went over what CLASS is and the different domains. It is a tool used to assess teachers. It is a rubric that defines how children are performing in a specific domain. The data is used for the grant application and shared with the Office of Head Start.

C. ADOPTION OF THE AGENDA

C-2 Katherine Creek asked for the motion to approve the agenda as presented. Motion made by Irene Gomez, seconded by Luz Martinez, to approve the agenda as presented. 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 – December 4, 2025. Motion made by Irene Gomez, seconded by Haydy Pineda. Motion carried unanimously.

F. DISCUSSION / ACTION ITEMS

F-1 Review and approve the submission of the Community Action Partnership of Madera County's 2026-2027 Madera Head Start & Early Head Start Refunding Application – Ms. Gomez-Zaragoza went over the basic budget for the Regional and the Early program. She went over each budget.

Motion made by Aimee Quirino and seconded by Irene Gomez.

F-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 – Ms. Gomez-Zaragoza, the program is submitting a change in scope. The application is being submitted separately from the grant application to avoid the waiting period. The proposal is to close the North Fork center.

Motion made by Haydy Pineda and seconded by Ana Rodriguez.

F-3 Review the 2024-2025 CAPMC Madera Head Start Annual Report – Ms. Gomez-Zaragoza went over the annual report and the information. Informational only.

G. ADMINISTRATIVE REPORTS

G-1 Staffing Changes (December 2025) – Ms. Morfin reviewed staffing changes.

G-2 Bank of America Business Card Monthly Credit Card Statement and all other Credit Card Expenses (May 2025 & January 2026) – Ms. Morfin reviewed the banking statement. No questions were asked.

G-3 Budget Status Reports (December 2025) – Ms. Morfin reviewed the budget.

G-4 In-Kind Report (December 2025) – Ms. Morfin reviewed the in-kind percentages for the Regional and Early programs.

G-5 Program Enrollment & Attendance Report (November & December 2025) – Ms. Morfin went over the enrollment and attendance report for the Early program.

G-6 CACFP Monthly Report (November & December 2025) – Ms. Morfin reviewed CACFP and noted the reimbursement for November and December.

H. POLICY COMMITTEE MEMBER REPORTS

H-1- Center Report –
Heydy (EHS): did the insect program.

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

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

I. CORRESPONDENCE

None.

J. FUTURE AGENDA ITEMS

J-1 CAPMC Program Audit

J-2 Training – Family Data

K. ADJOURNMENT

Katherine Creek asked for a motion to adjourn the meeting at 7:09 p.m. Motion made by Irene Gomez, seconded by Jazmin Ortiz. Motion carried unanimously.

Community West Bank
Credit Card Charges
February / febrero 2026 Statement
Maritza Gomez / Regional & Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
1/15/2026	NA	Walmart	Diapers for Sierra Vista	\$79.54	321.0-6132-3.2-054-00	Yes
1/19/2025	NA	Zoom.com	Video Conferencing system	\$16.99	311.0-6130-3.1-000-00 50%(\$8.49) 321.0-6130-3.2-000-00 50%(\$8.50)	Yes
1/21/2025	NA	Office Depot	Office supplies	\$59.02	311.0-6110-3.1-000-00	Yes
1/21/2025	NA	Zoom.com	Video Conferencing system	\$16.99	331.0-6130-3.3-000-00	Yes
01/22/2026	NA	Office Depot	Office Supplies	\$29.75	311.0-6110-3.1-000-00	No
01/22/2026	NA	Walmart	Formula for Los Ninos	\$179.92	390.2-6121-3.2-055-00	Yes
01/23/2026	NA	Office Depot	Office Supplies	\$15.46	311.0-6110-3.1-000-00	Yes
01/23/2026	NA	Office Depot.com	Office supplies	\$38.27	311.0-6110-3.1-000-00	Yes
01/23/2026	28273	Walmart	Parent engagement supplies	\$429.27	312.0-7112-3.1-012-00	Yes
01/30/2026	28288	Walmart	Center Study supplies	\$973.85	356.0-6130-3.1-000-00	Yes
01/30/2026	28288	Walmart	Center Study supplies	\$8.80	356.0-6130-3.1-000-00	Yes
01/30/2026	28288	Walmart	Center Study supplies	\$448.72	356.0-6130-3.1-000-00	Yes
01/30/2026	28281	Walmart	Diapers for Sierra Vista	\$238.62	321.0-6132-3.2-054-00	Yes
02/03/2026	NA	Vennage.com	Monthly subscription for flyer software	\$24.50	311.0-6130-3.1-000-00 31% (\$7.59) 312.0-6130-3.1-000-00 5% (\$1.22) 321.0-6130-3.2-000-00 33% (\$8.10) 331.0-6130-3.3-000-00 31% (\$7.59)	Yes
02/04/2026	NA	Madera Chamber of Commerce	Deposit for Banner Res.	\$319.20	311.0-6310-3.1-000-00 (\$159.60) 321.0-6310-3.2-000-00 (\$159.60)	Yes
02/05/2026	28301	Walmart.com	Diapers for Sierra Vista	\$49.94	321.0-6132-3.2-054-00	Yes
02/05/2026	NA	Chipotle	RHS PC Meal	\$201.83	311.0-7116-3.1-000-00	Yes
02/11/2026	NA	Panda Express	MHS PC Meal	\$82.59	321.0-7116-3.2-000-00	Yes
TOTAL				\$3,213.26		

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**

February 2026 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
1/21/2026	Wal-Mart	No	Materials for New Employees / Volunteers Orientation	53.65	200.0-6130-2.0-000-90	Yes
1/28/2026	Cal Chamber	No	2026 Employment posters	105.06 21.00 84.00 220.50 241.50 10.50 241.50 21.00	200.0-6110-2.0-000-90 224.0-6110-2.0-000-00 508.0-6110-5.0-000-00 321.0-6110-3.2-000-00 311.0-6110-3.1-000-00 312.0-6110-3.1-000-00 331.0-6110-3.3-000-00 371.0-6110-3.7-000-00	Yes
2/10/2026	Biometrics4all Inc.	No	Livescan relay fee	2.75 5.50 2.75 0.69 0.69 0.69 0.68	272.0-6852-2.0-000-00 311.0-6852-3.1-000-00 529.0-6852-5.0-000-00 401.0-6852-4.0-000-00 414.0-6852-4.0-000-00 427.0-6852-4.0-000-00 428.0-6852-4.0-000-00	Yes
TOTAL:				1,012.46		

Community West Bank Credit Card

February 12, 2026

Donna Tooley / Fiscal

Date of Transaction	PO #	Vendor	Description	Amount	G/L Account	Receipt
01.24.26	-	Nelco	1099 Filing 2025	273.41	200.0-6110-2.0-000-90	Yes
			Total	\$273.41		

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.

Donna Tooley, Chief Financial Officer

02.25.26
Date

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

March 2026 Statement
Ana Gudino / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
			Total	\$0		

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)



 Ana Gudino, Program Manager
 Community Services

March 16, 2026

Community West Bank Business Card
Credit Card Charges

March 2026 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
3/2/2026	Walmart.com	28352	Kitchen blenders	899.25	363.0-6130-3.2-000-00	Yes
3/11/2026	Biometrics4all Inc.	No	Livescan relay fee	2.75	202.0-6852-2.0-000-90	Yes
TOTAL:				902.00		

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

March 2026 Statement

Xai Vang / Information Technology

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
2/18/26	Amazon	N/A	Packing Wrap	\$ 29.22	200.0-6110-2.0-000-90	Yes
2/19/26	Amazon	N/A	Replacement Battery pack	\$ 140.71	200.0-6112-2.0-000-90	Yes
2/19/26	Amazon	N/A	USB Charging cables	\$ 30.27	321.0-6112-3.2-057-00	Yes
2/20/26	Amazon	N/A	Camera Mount	\$ 182.94	224.0-6112-2.0-000-60	Yes
2/20/26	Amazon	N/A	USB Charger & Fluke Case	\$ 91.15	200.0-6112-2.0-000-90	Yes
2/23/26	SSL Store	N/A	SSL Certificate for Website	\$ 149.00	200.0-6612-2.0-000-90	Yes
2/25/26	Amazon	N/A	SFP module for Internet service	\$ 36.80	200.0-6112-2.0-000-90	Yes
2/26/26	Walmart	N/A	Board games for Employee appreciation	\$ 61.51	200.0-6130-2.0-000-90	Yes
3/2/26	Amazon	N/A	Power injector for Axis camera	\$ 182.94	200.0-6112-2.0-000-90	Yes
3/3/26	Amazon	N/A	SFP module for firewall connection	\$ 18.40	200.0-6112-2.0-000-90	Yes
3/4/26	Provantage	N/A	Fan accessory for Camera server	\$ 139.45	200.0-6112-2.0-000-90	Yes
3/4/26	Amazon	N/A	Digital meter tester	\$ 50.87	200.0-6112-2.0-000-90	Yes
3/5/26	RankMath	N/A	Agency website plugin	\$ 107.88	200.0-6112-2.0-000-90	Yes
3/5/26	WonderIdea	N/A	Agency Digital PPP	\$ 35.00	200.0-6112-2.0-000-90	Yes
3/10/26	Amazon	N/A	Velcro Straps for network cabling	\$ 16.23	321.0-6130-3.2-055-00	Yes
3/10/26	Amazon	N/A	FlukeNetwork tester	\$ 136.02	200.0-6112-2.0-000-90	Yes
3/12/26	Amazon	N/A	APC battery UPS	\$ 134.21	321.0-6112-3.2-057-00	Yes
3/13/26	Amazon	N/A	Conduit bushing	\$ 126.64	321.0-6130-3.2-005-00	Yes
				\$ 1,669.24		

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 West Bank Business Card
Credit Card Charges
March 15, 2026 Statement

Mattie Mendez/ Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
2/12/2026	Dicicco's Italian Restaurant	No	Board Meeting	\$252.39	200.0-6121-2.0-000-90	Yes
3/6/2026	Panera Bread	No	Rotary Scholarships	\$230.93	200.0-6121-2.0-000-90	Yes
3/9/2026	MailChimp	No	Acces to App	\$60.00	200.0-6850-2.0-000-90	Yes
3/12/2026	Hilton Orange County	No	Parking	\$125.00	200.0-6714-2.0-000-90	Yes
3/12/2026	Hilton Orange County	No	Hilton Orange County	\$1,200.90	200.0-6714-2.0-000-90	Yes
			Total	\$1,869.22		

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

 Mattie Mendez, Executive Director

Date: March 16, 2026

Community West Bank Credit Card

March 15, 2026

Donna Tooley / Fiscal

Date of Transaction	PO #	Vendor	Description	Amount	G/L Account	Receipt
02.27.26	28367	Walmart	Supplies for centers	3572.25	363.0-6130-3.2	Yes
			MHS closeout			
			Total	\$3572.25		

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.

Donna Tooley, Chief Financial Officer

03.25.26
Date

**American Express
Credit Card Charges**

JANUARY 2026 Statement

Fiscal

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	22802.10	Yes
Comcast	Net service	1109.30	Yes
Community Playthings	Supplies for centers	0	
Discount School Supply	Supplies for centers	199.17	Yes
Fedex	Postage	163.65	Yes
Lakeshore	Supplies for centers	4145.12	Yes
PB Alarm/Matson Alarm	Alarm service	1023.71	Yes
Verizon	Wireless devices	5298.52	Yes
Office Depot	Supplies for office/centers	4339.65	Yes
	TOTAL	39081.22	01/28/26 LA

COSTCO Credit Card Charges

JAN 2026 Statement

Card Holder	Description	Card Amount
Maritza Gomez-Zaragoza		134.29
Jennifer Coronado		936.19
		1070.48

J

U/CARD MEMBER BOD

Credit Card Charges

JANUARY 2026

Fiscal

Name of Vendor	Description	Amount	
Home Depot	Supplies for centers	6890.85	
Wex Bank Chevron	Fuel	0.00	
Wex Bank Valero	Fuel	2553.39	
JAN STMT DATES			
LA			

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 FEBRUARY 2026/ Mes-Año FEBRERO 2026

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	526,294.00	594,995.63	132,713.53	727,709.16	(201,415.16)
A. Professional Services/Servicios Profesionales	2,000.00	4,783.25	385.00	5,168.25	(3,168.25)
B. Center Volunteers/Voluntarios en el Centro	524,294.00	590,212.38	132,328.53	722,540.91	(198,246.91)
Other/Policy Council/Otro/Comité de Póliza	0.00	0.00		0.00	0.00
State Collaboration/Colaboracion de Estado	1,015,474.00	880,292.83	101,157.62	981,450.45	34,023.55
Donated Supplies/Materiales Donanos	2,477.00	1,750.00	0.00	1,750.00	727.00
Donated Food/Comida Donada	0.00	0.00	0.00	0.00	0.00
Donated Space/Sitio Donado	111,010.00	101,761.00	9,249.00	111,010.00	0.00
Transportation/Transportacion	0.00	0.00		0.00	0.00
TOTAL IN-KIND/TOTAL DE IN KIND	1,655,255.00	1,578,799.46	243,120.15	1,821,919.61	(166,664.61)

A. Y-T-D In-Kind / In-Kind asta ahora	1,821,919.61
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	110.07%

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA MIGRANT HEAD START including BLENDED MIGRANT PRESCHOOL STATE PROGRAM
INCOME CALCULATIONS
January-2026

FREE MEALS	149		57
REDUCED	0		0
BASE	0		0
TOTAL	149		57

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	1,956	X	100.0000%	X	\$2.4600	=	\$4,811.76
LUNCH:	1,181	X	100.0000%	X	\$4.6000	=	\$5,432.60
	707	X	100.0000%	X	\$4.6000	=	\$3,252.20
SUPPLEMENTS:	894	X	100.0000%	X	\$1.2600	=	\$1,126.44
	552	X	100.0000%	X	\$1.2600	=	\$695.52

5,290
TOTAL FEDERAL REIMBURSEMENT \$15,318.52

CASH IN LIEU: LUNCHES X \$0.3050 \$575.84

TOTAL REIMBURSEMENT \$15,894.36

STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC		TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,956	X	\$0.2160	X	100%		\$422.50
TOTAL LUNCHES	1,888	X	\$0.2160	X	100%		\$407.81
TOTAL:							\$830.31

TOTAL OF FEDERAL & STATE REIMBURESMENTS: \$16,724.67

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	707	552	1,259
MMHS-MADERA MIGRANT HEAD START	1,956	1,181	894	4,031
	1,956	1,888	1,446	5,290
	<u>MMHS</u>	<u>CMIG</u>	<u>Total</u>	
TOTAL FEDERAL REIMBURSEMENT:	\$11,370.80	\$3,947.72	\$15,318.52	
CASH IN LIEU:	\$360.21	\$215.64	\$575.85	
TOTAL STATE REIMBURSEMENTS:	\$677.60	\$152.71	\$830.31	
	\$12,408.61	\$4,316.07	\$16,724.68	

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA MIGRANT HEAD START including BLENDED MIGRANT PRESCHOOL STATE PROGRAM
INCOME CALCULATIONS
February-2026**

FREE MEALS	155	54
REDUCED	0	0
BASE	0	0
TOTAL	155	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:	1,901	X	100.0000%	X	\$2.4600	=	\$4,676.46
LUNCH:	1,104	X	100.0000%	X	\$4.6000	=	\$5,078.40
	651	X	100.0000%	X	\$4.6000	=	\$2,994.60
SUPPLEMENTS:	884	X	100.0000%	X	\$1.2600	=	\$1,113.84
	446	X	100.0000%	X	\$1.2600	=	\$561.96

	4,986			\$14,425.26
		TOTAL FEDERAL REIMBURSEMENT		
CASH IN LIEU:		LUNCHES X	\$0.3050	\$535.28
TOTAL REIMBURSEMENT				\$14,960.54

STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC		TOTAL STATE EARNINGS
TOTAL BREAKFAST	1,901	X	\$0.2160	X	100%		\$410.62
TOTAL LUNCHES	1,755	X	\$0.2160	X	100%		\$379.08
TOTAL:							\$789.70

TOTAL OF FEDERAL & STATE REIMBURESMENTS:

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	651	446	1,097
MMHS-MADERA MIGRANT HEAD START	1,901	1,104	884	3,889
	1,901	1,755	1,330	4,986
	MMHS	CMIG	Total	
TOTAL FEDERAL REIMBURSEMENT:	\$10,868.70	\$3,556.56	\$14,425.26	
CASH IN LIEU:	\$336.72	\$198.56	\$535.28	
TOTAL STATE REIMBURSEMENTS:	\$649.08	\$140.62	\$789.70	
	\$11,854.50	\$3,895.74	\$15,750.24	

MONTHLY PROGRAM INFORMATION SUMMARY REPORT FOR POLICY COUNCIL & GOVERNING BODY

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

February 2026

448
cumulative children

344
cumulative families

45
teaching staff

PRIMARY TYPE OF ELIGIBILITY

(#)		(%)
9	Homeless Children	2%
1	Foster Children	0%
181	Receives Public Assistance	40%
153	Income Below Federal Poverty	34%
51	Income Above Federal Poverty	11%

CHILDREN WITH DISABILITIES

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

of children with a Disability Assessment PENDING: 0

DEVELOPMENTAL SCREENING OF NEW ENROLLEES

(#)		(%)
166	New Enrollees (cumulative)	37%
135	Received Screening <45 Days (Of new enrollees)	81%

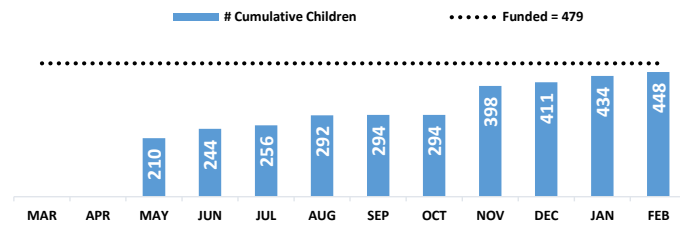
CHILDREN'S HEALTH

(#)		(%)
441	Has Health Insurance	98%
394	EPSDT Up-to-Date	88%
31	Chronic Health Condition	7%
31	Received Medical Treatment (Of children with diagnosed chronic health conditions)	100%
448	Immunizations Up-to-Date (Also includes those eligible for exemption & those with all immunizations possible at this time, but not for their age)	100%
447	Access to Dental Care	100%
401	Completed Dental Exam	90%
64	Received Dental Treatment (Of children who needed dental treatment other than	70%
187	Healthy BMI (Children under 3 years are excluded)	73%

STAFF EDUCATION

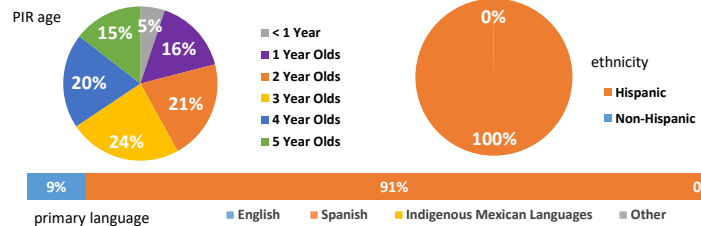
# Staff		% Meet Minimum Education Requirements
11	Preschool Teacher: BA+	55%
	Preschool Teacher: AA+	100%
<i>(AA degree is minimum education requirement for a Preschool Teacher. However, at least 50% should have a BA degree or above).</i>		
11	Preschool Assistant: CDA+	100%
23	Infant/Toddler Teacher: 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

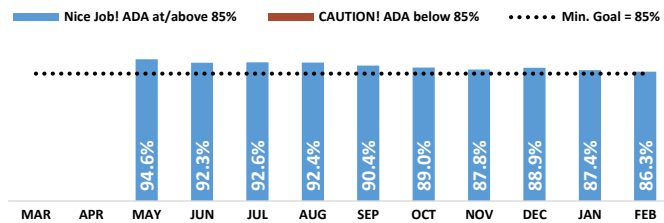


of children on WAITING LIST as of the last day of the report month: 0

DEMOGRAPHICS OF ENROLLED CHILDREN

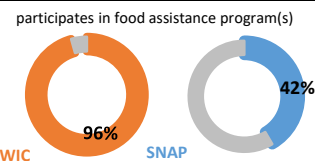
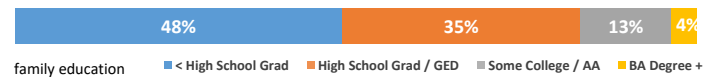


AVERAGE DAILY ATTENDANCE (ADA)



% of children who were CHRONICALLY ABSENT (missed over 10% of class days): 44%

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

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

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

febrero 2026

448
Niños Acumulados

344
Familias Acumuladas

45
Maestras

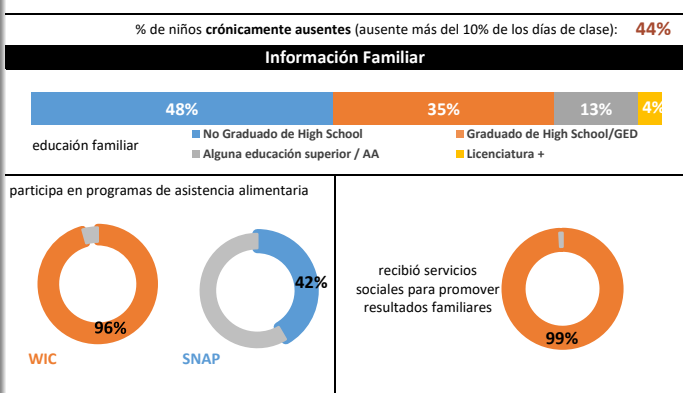
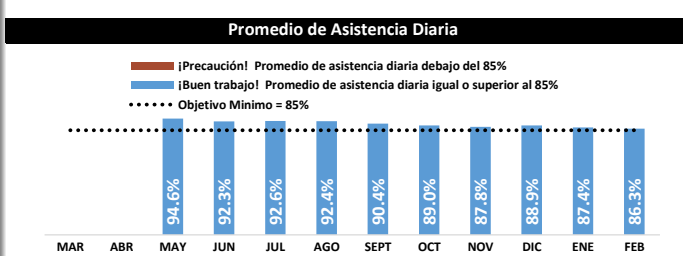
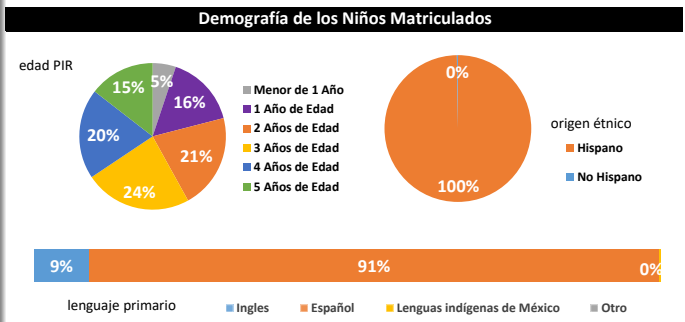
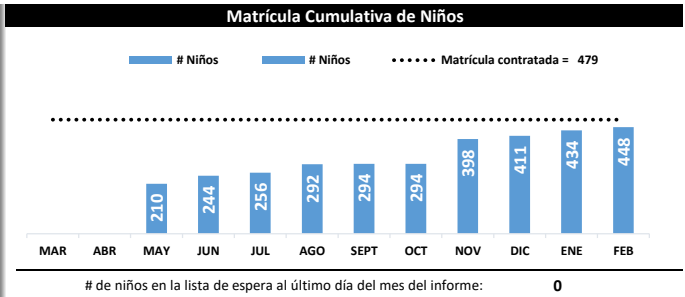
Tipo de Elegibilidad	
(#)	(%)
9	Niños Sin Hogar 2%
1	Niños en Adopción Temporal 0%
181	Recibe Asistencia Pública 40%
153	Ingresos por Debajo del Nivel de Pobreza Federal 34%
51	Ingresos por Encima del Nivel de Pobreza Federal 11%

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

Evaluación del Desarrollo para los Nuevos Niños(as) Inscritos	
(#)	(%)
166	Nuevos Niños(as) Inscritos (acumulados) 37%
135	Recibieron Evaluación <45 días de los Nuevos Niños(as) Inscritos 81%

Salud de los Niños	
(#)	(%)
441	Tiene Seguro Médico 98%
394	al Día Con el Cuidado de Salud Preventivo 88%
31	Condición de Salud Crónica 7%
31	Recibieron Tratamiento Médico 100%
<i>de niños con enfermedades crónicas diagnosticadas</i>	
448	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>	
447	Acceso a Servicios Dentales 100%
401	Completaron Exámenes Dentales Profesional 90%
64	Recibieron Tratamiento Dental 70%
<i>(de niños en edad preescolar que necesitaban tratamiento dental distinto al cuidado preventivo)</i>	
187	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>	
11	Asistentes de Maestra de la Clase Preescolar: CDA+ 100%
23	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 #80UN (para niños, filtrado por actualmente elegibles).

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

Community Action Partnership of Madera County
 1225 Gill Ave
 Madera, CA 93637
 559-673-9173

IN-KIND MONTHLY SUMMARY REPORT

Month

FEBRUARY

Year

2026

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
VOLUNTEER SERVICES	1,444,494.00	244,133.28	0.00	244,133.28	(1,200,360.72)
A. Professional Services	0.00	156.25		156.25	156.25
B. Center Volunteers	1,441,600.00	243,977.03		243,977.03	(1,197,622.97)
C. Policy Concil/Committee	2,894.00	0.00		0.00	(2,894.00)
OTHER - FOOD DONATION	0.00	0.00		0.00	0.00
DONATED SUPPLIES	7,883.00	0.00		0.00	(7,883.00)
DONATED EQUIPMENT	0.00	0.00		0.00	0.00
DONATED - BUS STORAGE	0.00	41,875.74		41,875.74	41,875.74
DONATED SPACE	217,266.00	27,917.16	13,958.58	41,875.74	(175,390.26)
MILEAGE	0.00	0.00		0.00	0.00
TOTAL IN-KIND	1,669,643.00	313,926.18	13,958.58	327,884.76	(1,341,758.24)
C. Salarie & FB (First 5)	0.00	0.00		0.00	0.00
Grand Total	1,669,643.00	313,926.18	13,958.58	327,884.76	(1,341,758.24)

- A. Y-T-D In-Kind 327,884.76
- B. Contracted In-Kind 1,669,643.00
- C. Percent Y-T-D In-Kind 19.64%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
 FRESNO MIGRANT HEAD START FOOD PROGRAM
 INCOME CALCULATIONS
 September-2025**

FREE MEALS	150
REDUCED	-
BASE	-
TOTAL	<u>150</u>

PERCENTAGES:

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

MEAL	#		%		RATE	=	
BREAKFAST:	2,414	X	100.0000%	X	\$2.4600		\$5,938.44
LUNCH:	2,335	X	100.0000%	X	\$4.6000		\$10,741.00
SUPPLEMENTS:	2,006	X	100.0000%	X	\$1.2600		\$2,527.56

6,755	TOTAL FEDERAL REIMBURSEMENT	<u>\$19,207.00</u>
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CASH IN LIEU:	LUNCHES X \$0.3050	\$712.18
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TOTAL REIMBURSEMENT	<u><u>\$19,919.18</u></u>
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE			
TOTAL BREAKFAST	2,414	X	\$0.2160	X	100%	\$521.42
TOTAL LUNCHES	2,335	X	\$0.2160	X	100%	\$504.36

TOTAL STATE REIMBURSEMENT	<u><u>\$1,025.78</u></u>
----------------------------------	--------------------------

TOTAL OF FEDERAL & STATE REIMBURESMENTS:	<u><u>\$20,944.96</u></u>
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**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
 FRESNO MIGRANT HEAD START FOOD PROGRAM
 INCOME CALCULATIONS
 October-2025**

FREE MEALS	147
REDUCED	-
BASE	-
TOTAL	147

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	2,426	X	100.0000%	X	\$2.4600	=	\$5,967.96
LUNCH:	2,389	X	100.0000%	X	\$4.6000	=	\$10,989.40
SUPPLEMENTS:	2,138	X	100.0000%	X	\$1.2600	=	\$2,693.88

	6,953						
		TOTAL FEDERAL REIMBURSEMENT					\$19,651.24

CASH IN LIEU:		LUNCHES X \$0.3050					\$728.65
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TOTAL REIMBURSEMENT							\$20,379.89
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE				
TOTAL BREAKFAST	2,426	X	\$0.2160	X	100%		\$524.02
TOTAL LUNCHES	2,389	X	\$0.2160	X	100%		\$516.02

TOTAL STATE REIMBURSEMENT							\$1,040.04
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TOTAL OF FEDERAL & STATE REIMBURESMENTS:							\$21,419.93
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**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
 FRESNO MIGRANT HEAD START FOOD PROGRAM
 INCOME CALCULATIONS
 November-2025**

FREE MEALS		115	
REDUCED		-	
BASE		-	
TOTAL		115	

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	1,277	X	100.0000%	X	\$2.4600	=	\$3,141.42
LUNCH:	1,271	X	100.0000%	X	\$4.6000	=	\$5,846.60
SUPPLEMENTS:	1,088	X	100.0000%	X	\$1.2600	=	\$1,370.88

	3,636			\$10,358.90
		TOTAL FEDERAL REIMBURSEMENT		

CASH IN LIEU:		LUNCHES X \$0.3050		\$387.66
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TOTAL REIMBURSEMENT				\$10,746.56
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE				
TOTAL BREAKFAST	1,277	X	\$0.2160	X	100%		\$275.83
TOTAL LUNCHES	1,271	X	\$0.2160	X	100%		\$274.54

TOTAL STATE REIMBURSEMENT				\$550.37
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TOTAL OF FEDERAL & STATE REIMBURESMENTS:				\$11,296.93
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**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
 FRESNO MIGRANT HEAD START FOOD PROGRAM
 INCOME CALCULATIONS
 December-2025**

FREE MEALS		59
REDUCED		-
BASE		-
TOTAL		59

PERCENTAGES:

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

MEAL	#		%		RATE		
BREAKFAST:	633	X	100.0000%	X	\$2.4600	=	\$1,557.18
LUNCH:	620	X	100.0000%	X	\$4.6000	=	\$2,852.00
SUPPLEMENTS:	547	X	100.0000%	X	\$1.2600	=	\$689.22

	1,800						
			TOTAL FEDERAL REIMBURSEMENT				\$5,098.40

CASH IN LIEU:							
			LUNCHES	X	\$0.3050		\$189.10

TOTAL REIMBURSEMENT	\$5,287.50
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE			
TOTAL BREAKFAST	633	X	\$0.2160	X	100%	\$136.73
TOTAL LUNCHES	620	X	\$0.2160	X	100%	\$133.92

TOTAL STATE REIMBURSEMENT	\$270.65
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TOTAL OF FEDERAL & STATE REIMBURESMENTS:	\$5,558.15
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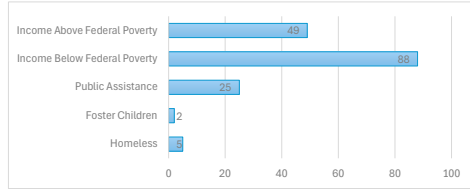


CAPMC - Fresno Migrant Seasonal Head Start

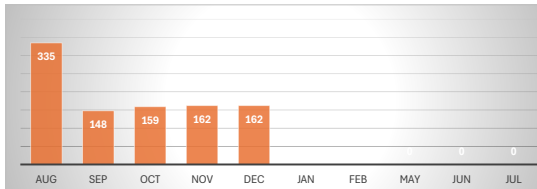
December 2025

<p>335 Cumulative Enrollment</p>	<p>132 Participating Families</p>	<p>47 Teaching Staff</p>	
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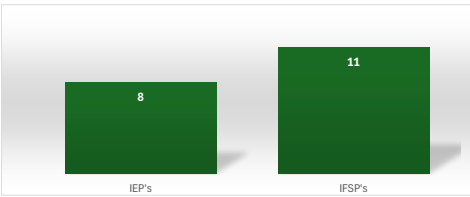
Primary Type of Eligibility



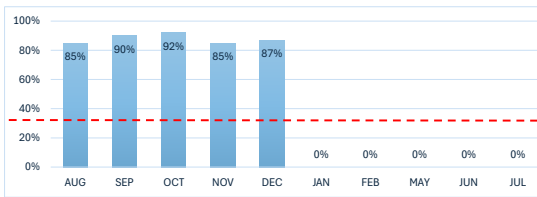
Monthly Cumulative Enrollment



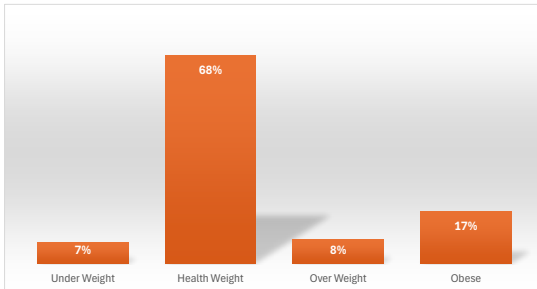
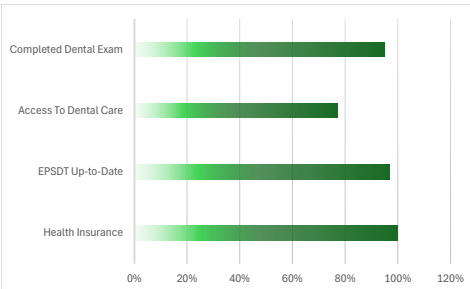
Disabilities Services



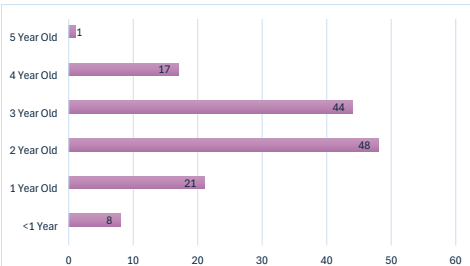
Average Monthly Attendance



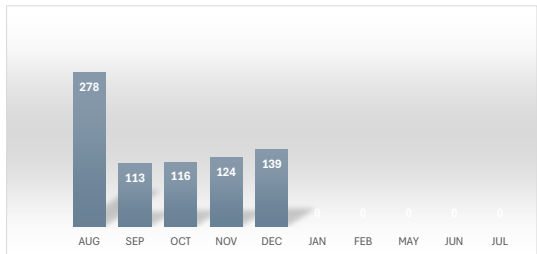
Health & Nutrition Services



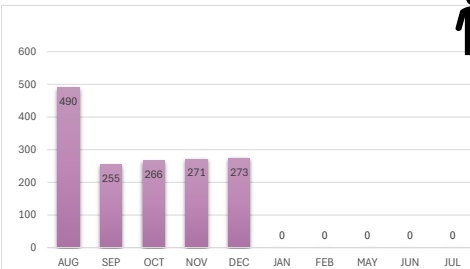
Demographics of Enrolled Children & Families



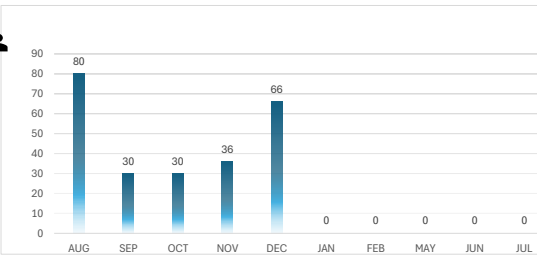
Family Services



Ready Rosie - Video Views



Father Engagement



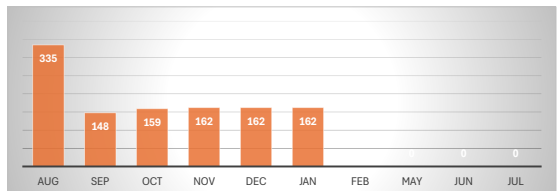
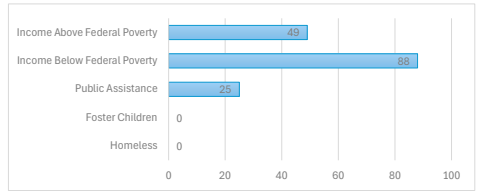


CAPMC - Fresno Migrant Seasonal Head Start

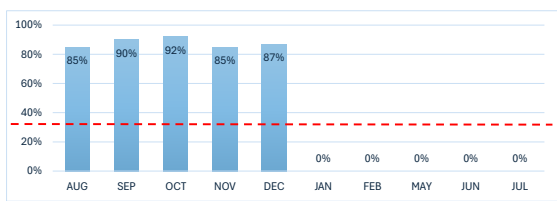
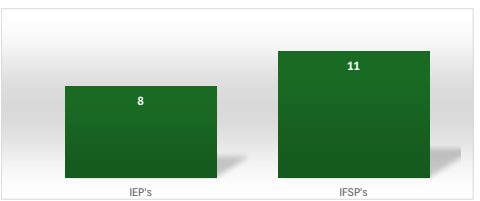
January 2026

335 Cumulative Enrollment	132 Participating Families	47 Teaching Staff	
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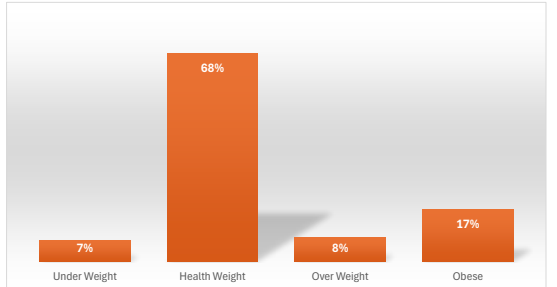
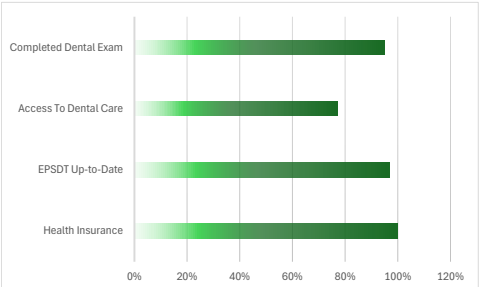
Primary Type of Eligibility | Monthly Cumulative Enrollment



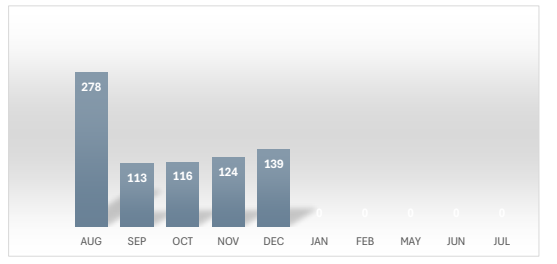
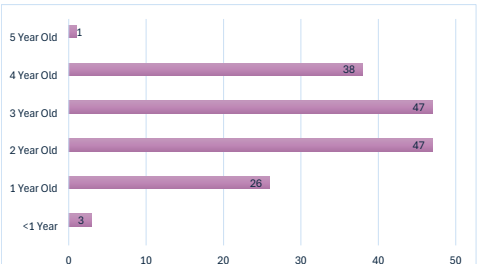
Disabilities Services | Average Monthly Attendance



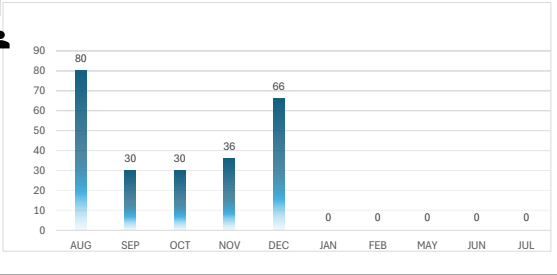
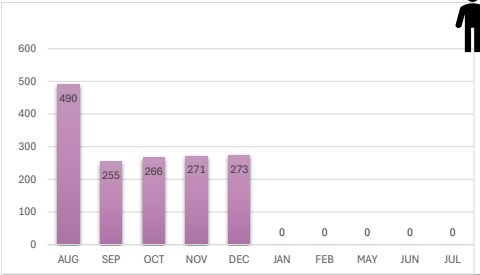
Health & Nutrition Services



Demographics of Enrolled Children & Families | Family Services



Ready Rosie - Video Views | Father Engagement



IN-KIND MONTHLY SUMMARY REPORT

Month

FEBRUARY

Year

2025-26

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	50,507.00	357,759.98	145,800.34	503,560.32	(453,053.32)
A. Professional Services/Servicios Profesionales	-	1,499.63	270.00	1,769.63	(1,769.63)
B. Center Volunteers/Voluntarios en el Centro	47,897.00	356,260.35	145,530.34	501,790.69	(453,893.69)
C. Other/Policy Council/Otro/Comité de Póliza	2,610.00	0.00		-	2,610.00
Donated Food/Comida Donada	-	0.00		-	0.00
Donated Supplies/Materiales Donado	602.00	930.00		930.00	(328.00)
Donated Equipment	-	0.00		-	0.00
Donated Bus Storage	-	0.00		-	0.00
Donated Space/Sitio Donado	315,851.00	157,412.40	19,676.55	177,088.95	138,762.05
Transportation/ Transportación	-	0.00		-	0.00
REGIONAL TOTAL IN-KIND	366,960.00	516,102.38	165,476.89	681,579.27	(314,619.27)
CSPP STATE FUND 319	\$1,182,560	667,811.92	128,687.00	796,498.92	386,061.08
Grand Total	1,549,520.00	1,183,914.30	294,163.89	1,478,078.19	71,441.81

B. YTD In-Kind \$ 1,478,078.19

C. Percent Y-T-D In-Kind 95.39%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
REGIONAL HEAD START including BLENDED CSPP STATE PROGRAM
INCOME CALCULATIONS
February-2026**

FREE MEALS	192		136
REDUCED	0		0
BASE	0		0
TOTAL	192		136

PERCENTAGES:

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

MEAL	#		%		RATE	=	
BREAKFAST:	2,405	X	100.0000%	X	\$2.4600		\$5,916.30
LUNCH:	2,672	X	100.0000%	X	\$4.6000		\$12,291.20
SUPPLEMENTS:	134	X	100.0000%	X	\$1.2600		\$168.84

	5,211			\$18,376.34
		TOTAL FEDERAL REIMBURSEMENT		

CASH IN LIEU:		LUNCHES X \$0.3050		\$814.96
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TOTAL REIMBURSEMENT				\$19,191.30
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STATE REIMBURSEMENTS: MEAL DESCRIPTION	MEALS		STATE RATE		% ALLOC	TOTAL STATE EARNINGS
TOTAL BREAKFAST	2,405	X	\$0.2137	X	100%	\$513.95
TOTAL LUNCHES	2,672	X	\$0.2137	X	100%	\$571.01
TOTAL:						\$1,084.96

TOTAL OF FEDERAL & STATE REIMBURESMENTS:				\$20,276.26
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	Breakfast	Lunch	Snack	Total
RHS	331	2,672	134	3,137
CSPP	2,074	-	-	2,074
	2,405	2,672	134	5,211

	RHS	CSPP	Total
TOTAL FEDERAL REIMBURSEMENT:	\$13,274.30	\$5,102.04	\$18,376.34
CASH IN LIEU:	\$814.96	\$0.00	\$814.96
TOTAL STATE REIMBURSEMENTS:	\$513.95	\$571.01	\$1,084.96
	\$14,603.21	\$5,673.05	\$20,276.26

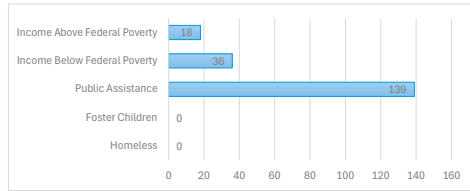


CAPMC - Madera Head Start Program

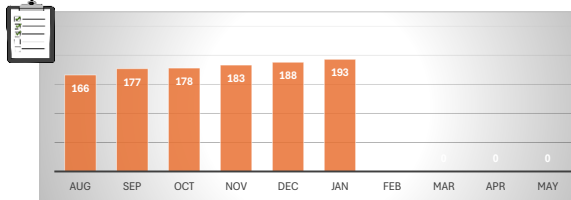
January 2026

196 Funded Enrollment
 169 Participating Families
 33 Teaching Staff

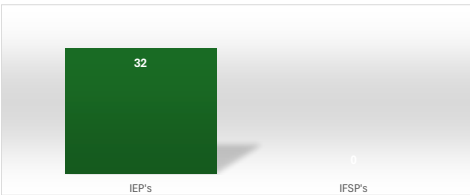
Primary Type of Eligibility



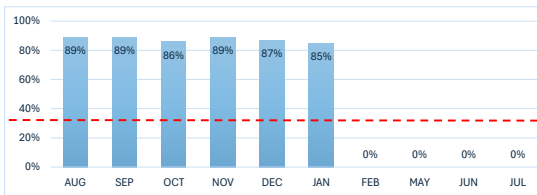
Monthly Enrollment



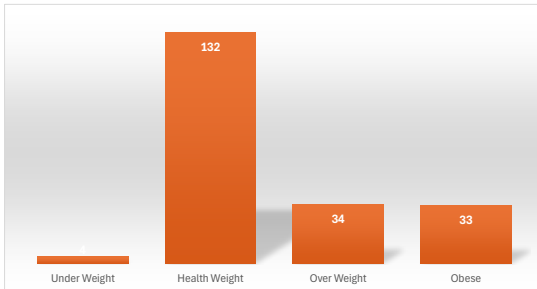
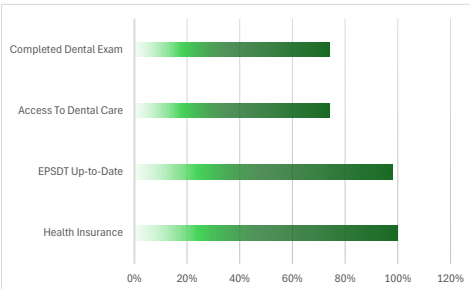
Disabilities Services



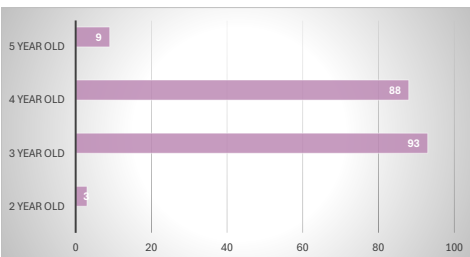
Average Monthly Attendance



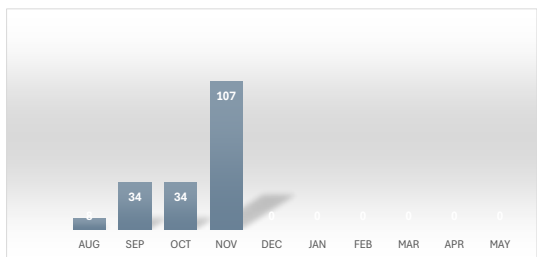
Health & Nutrition Services



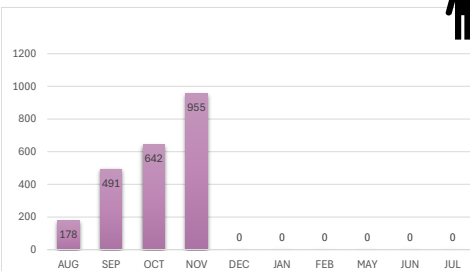
Demographics of Enrolled Children & Families



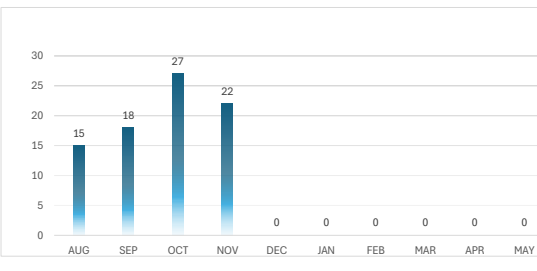
Family Services



Ready Rosie - Video Views



Father Engagement



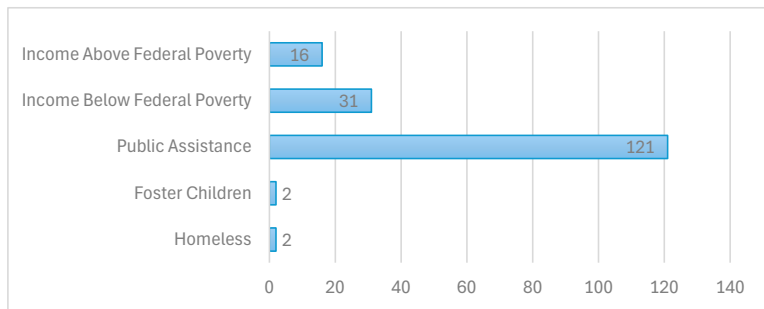


CAPMC - Madera Head Start Program

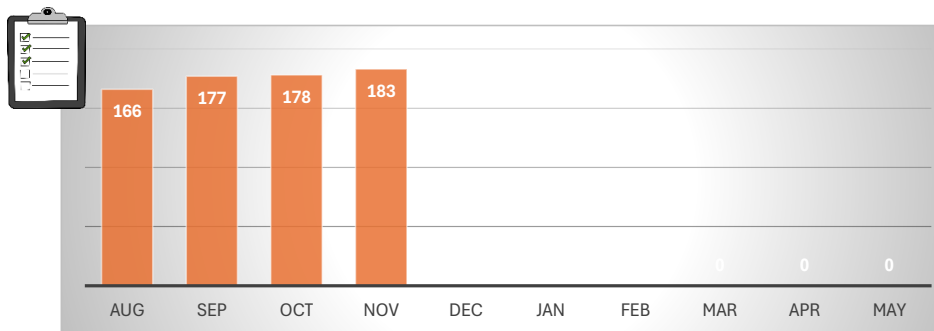
February 2026

<p>196 Funded Enrollment</p>	<p>169 Participating Families</p>	<p>33 Teaching Staff</p>	
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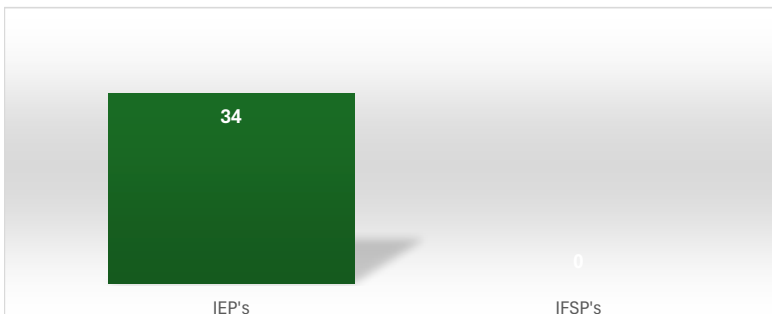
Primary Type of Eligibility



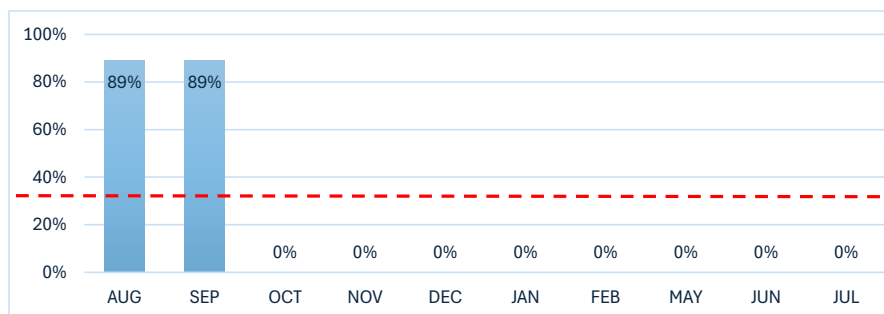
Monthly Enrollment



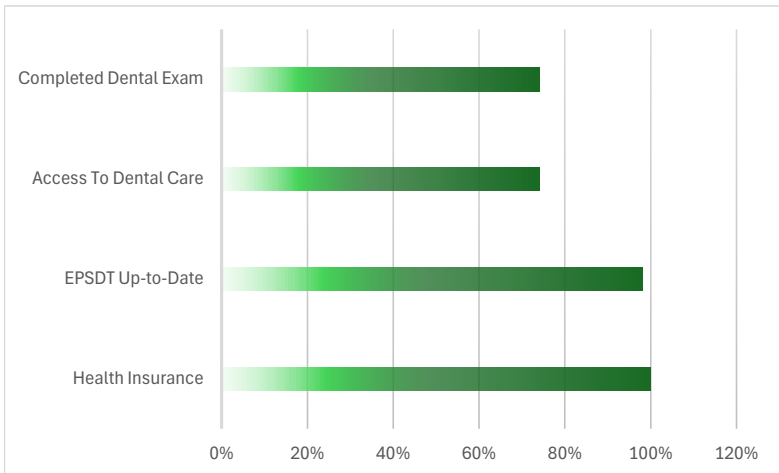
Disabilities Services



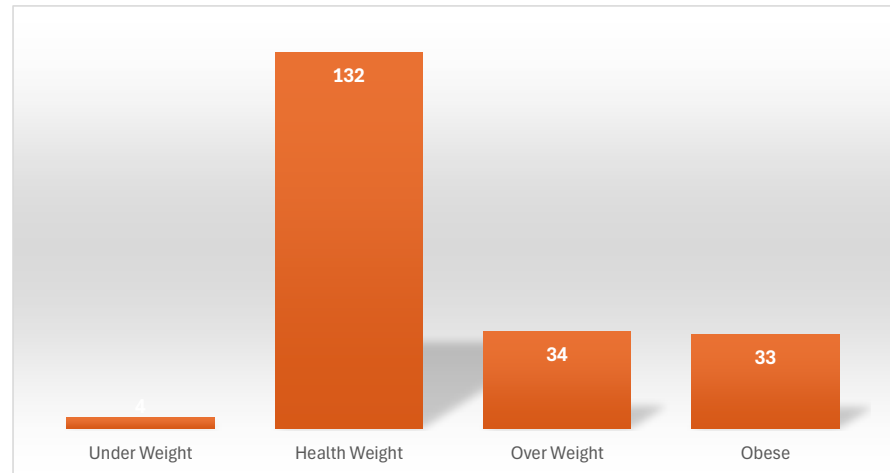
Average Monthly Attendance



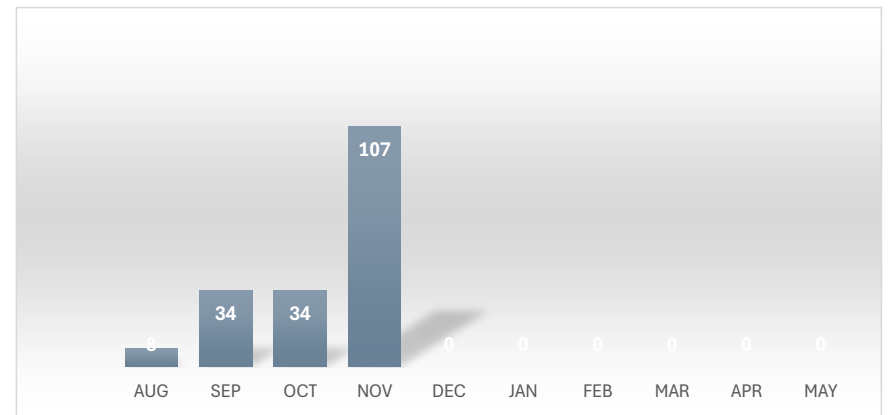
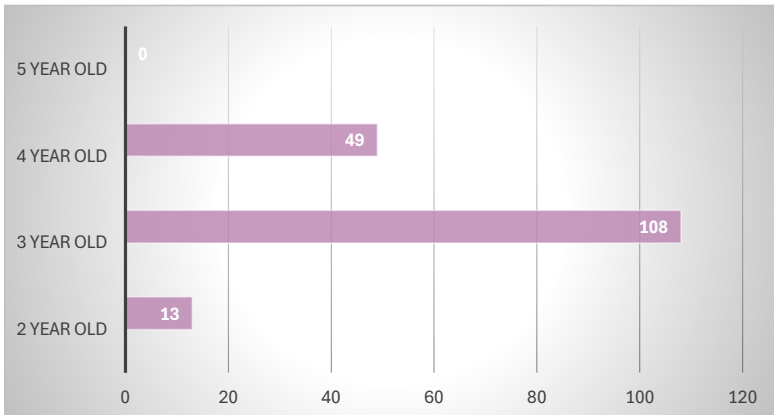
Health & Nutrition Services



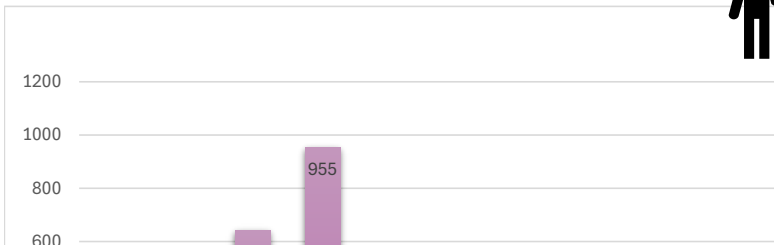
Demographics of Enrolled Children & Families



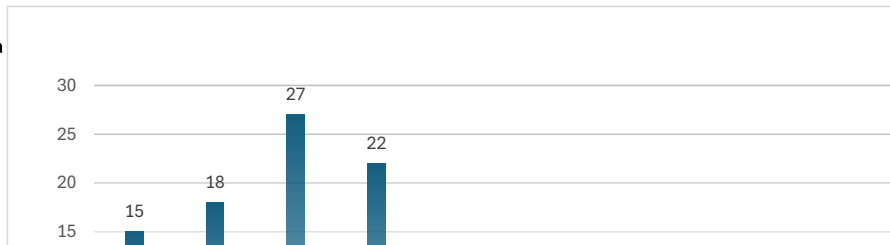
Family Services

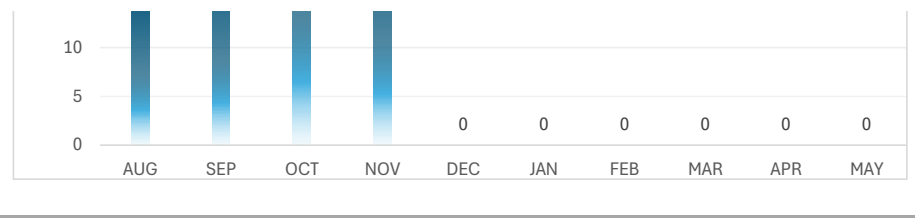
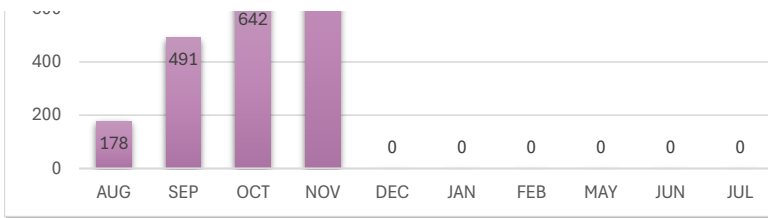


Ready Rosie - Video Views



Father Engagement





IN-KIND MONTHLY SUMMARY REPORT

Month

FEBRUARY

Year

2025-26

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	209,334.00	173,982.20	-	173,982.20	35,351.80
A. Professional Services/Servicios Profesionales	-	0.00		-	0.00
B. Center Volunteers/Voluntarios en el Centro	206,724.00	173,982.20		173,982.20	32,741.80
C. Other/Policy Council/Otro/Comité de Póliza	2,610.00	0.00		-	2,610.00
Donated Food/Comida Donada	-	0.00		-	0.00
Donated Supplies/Materiales Donado	663.00	0.00		-	663.00
Donated Equipment	-	0.00		-	0.00
Donated Bus Storage	-	0.00		-	0.00
Donated Space/Sitio Donado	-	0.00		-	0.00
Transportation/ Transportación	-	0.00		-	0.00
TOTAL IN-KIND	209,997.00	173,982.20	-	173,982.20	36,014.80
		0.00		-	0.00
Grand Total	209,997.00	173,982.20	-	173,982.20	36,014.80

B. YTD In-Kind \$ 173,982.20

C. Percent Y-T-D In-Kind 82.85%

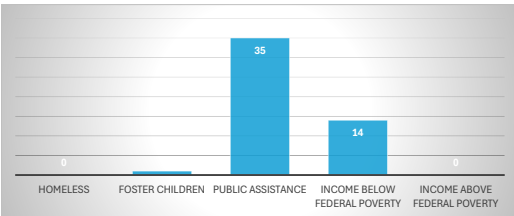


CAPMC - Madera Early Head Start Program

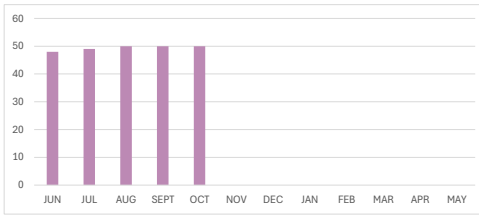
January 2026

50 Funded Enrollment
 37 Participating Families
 5 EHS Family Facilitators

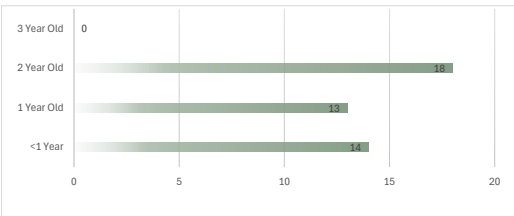
Primary Type of Eligibility



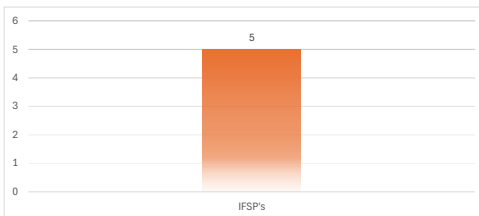
Monthly Enrollment



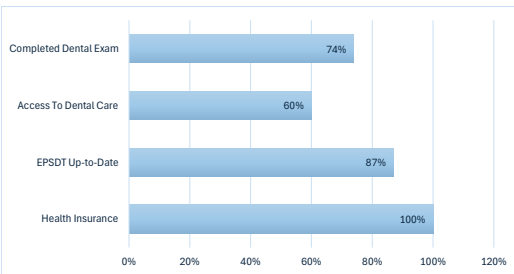
Demographics of Enrolled Children & Families



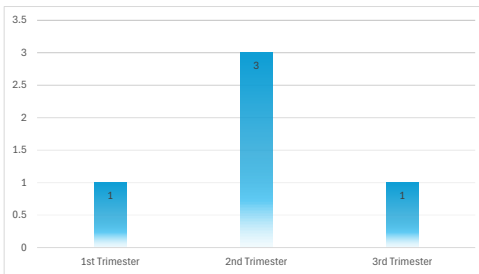
Disabilities Services



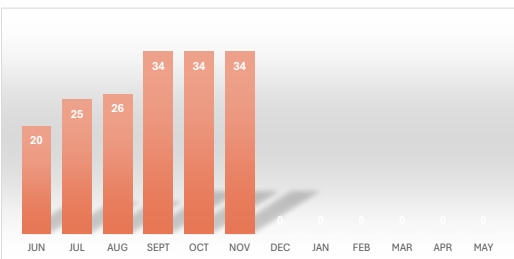
Health Services



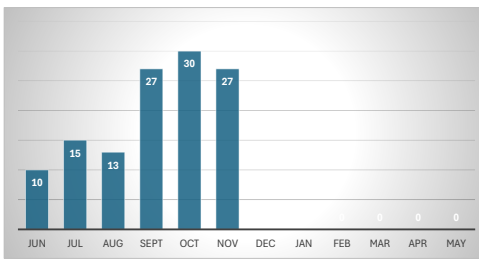
Prenatal Services



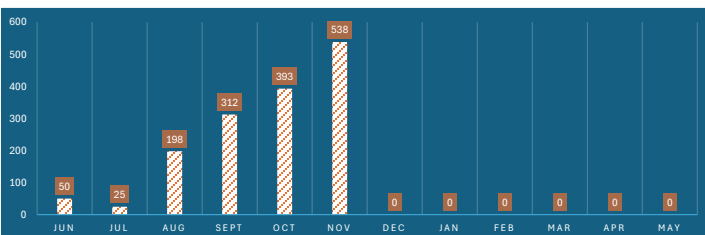
Family Referrals



Father Engagement



Ready Rosie Video Views



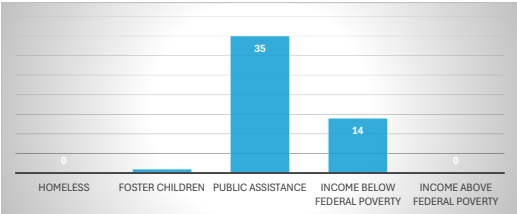


CAPMC - Madera Early Head Start Program

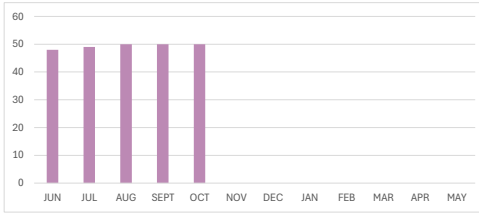
February 2026

50 Funded Enrollment
37 Participating Families
5 EHS Family Facilitators

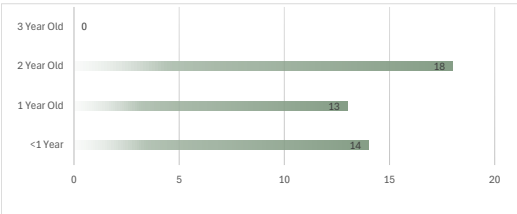
Primary Type of Eligibility



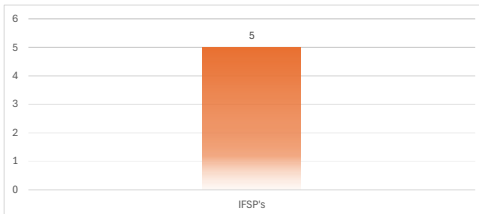
Monthly Enrollment



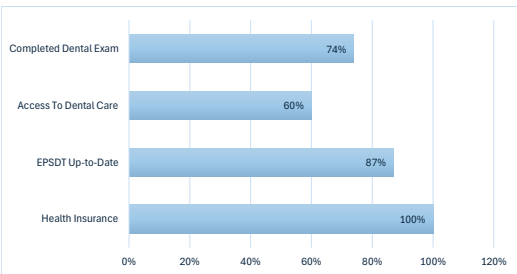
Demographics of Enrolled Children & Families



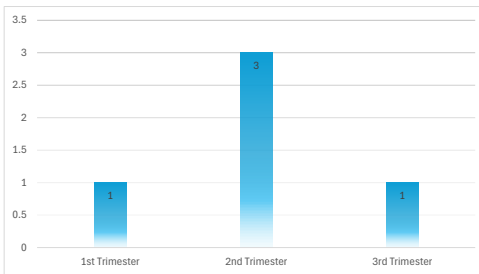
Disabilities Services



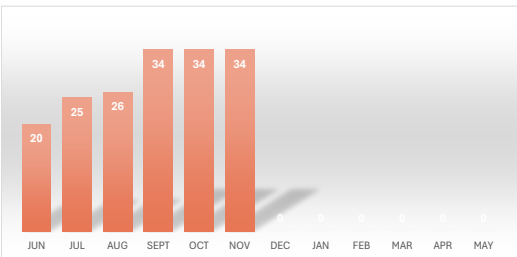
Health Services



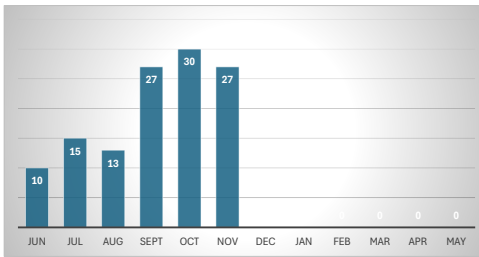
Prenatal Services



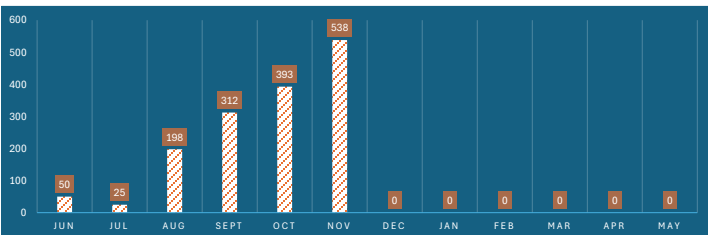
Family Referrals



Father Engagement



Ready Rosie Video Views





Report to the Board of Directors

Agenda Item Number: D-11

Board of Directors Meeting for: April 9, 2026

Author: Maritza Gomez-Zaragoza

DATE: March 23, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Madera Head Start & Early Head Start 2025-2030 Program Goals and Objectives

I. RECOMMENDATIONS

Review and consider approving the 2025-2026 Goals and Objectives Updates for the Madera Head Start and Early Head Start Programs.

II. SUMMARY

Head Start management is providing an update on activities that have taken place on the program's five-year goals and objectives.

III. DISCUSSION

- As part of the 5-year grant cycle, program staff developed goals and objectives, to address family, child, staff, and program needs.
- Data collected from parent and staff focus groups was analyzed and used to develop the goals.
- The program goals and objectives will be presented to provide an annual update on how implemented activities and strategies are supporting the program in reaching the intended goals.
- Staff have insured that the program has set aside funding to support the activities and strategies outlined for each goal and objective.

- The Madera Head Start & Early Head Start 2025-2030 Program Goals and Objectives will be presented for approval to the Policy Council on April 2, 2026.

IV. FINANCING: Minimal



Madera/Mariposa Head Start & Early Head Start
2025-2030 Goals & Objectives Action Plan

GOAL I EDUCATION

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

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Children’s files and ChildPlus data system will be monitored to ensure children are being screened in a timely manner and concerns are addressed and proper referrals made.	Disabilities/Mental Health Specialist	September 2025 and on-going	ASQs are completed for all children within 45 days. D/MH Specialist regularly monitors for compliance.
Mental Health Consultant will be available to consult with families seeking support in helping their child acquire needed social emotional skills.	Disabilities/Mental Health Specialist Mental Health Consultant	October 2025 and on-going	Our Mental Health Consultant is scheduled to be on site in the fall and spring of each season and additionally as the need arises to conduct individual observations for children needing more support
In order to support children’s social emotional needs, teaching staff and Early Head Start Family Facilitators will participate in the Teaching Pyramid training.	Disabilities/Mental Health Specialist Professional Dev. Coach	All staff will be training by Summer 2027	All sites have or are receiving Teaching Pyramid training. Family Advocates have or are receiving the training as well. Family Facilitators will have completed the training sessions by Winter 2025
Families will be provided information on BrightLife – mental wellness resources via the monthly Parent Newsletter.	Disabilities/MH Specialist Deputy Director –	October 2025 twice per year thereafter.	So far, the Brightlife resource was provided in the Parent Newsletter February and June 2025 and will be included in the December 2025 and March

	Child & Family Services		2026 Parent Newsletters. All families needing additional s/e support receive a hard copy of the Brightlife resource. The Parent Newsletter continues to highlight a Teaching Pyramid strategy on every issue.
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Objective 2: The program will ensure that at least 80% of the teaching staff have foundational CLASS knowledge and become more intentional and effective in their interactions with children.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Help teachers to implement effective interactions by providing opportunities in learning groups to observe themselves and others in action and see the impact of their interactions with children.	Professional Development Coach	June 2026 Ongoing	Teachers attended two learning groups on October 3, 2025, & December 12, 2025. They are assigned to identify strengths and areas for growth based on the information learned.
Build CLASS knowledge by providing professional development resources and completing informal classroom observations.	Professional Development Coach	June 2026 Ongoing	CLASS-related professional development for teachers is scheduled for January 23, 2026, & March 13, 2026.
Analyze and interpret classroom-level data, identify strengths and areas for growth, and set goals with educators to improve practices.	Area Managers Deputy Director	January 2026 Ongoing	CLASS observations were completed in September and October. Feedback on strengths and opportunities for growth was provided to teaching teams. Goals were developed in October.
Analyze and interpret program data to identify strengths and areas for growth.	Area Managers Deputy Director	June 2025 Ongoing	Data was collected, and a meeting will be scheduled in January 2026 to analyze it and identify growth opportunities.

Identify professional development needs and create time and space for educators to participate in evidence-based professional development on educator-child interactions.	Area Managers Deputy Director	August 2025 Ongoing	Professional development was provided for teachers on August 6, 2025, on the relevance of teacher-child interactions during: <ul style="list-style-type: none"> • Schedule and Routines • Large & Small Groups • Transitions
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GOAL II HEALTH & NUTRITION
The Program will provide nutrition education opportunities for healthy living for families through resources and workshops to address parent’s concern with rising food cost.

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Identify providers/presenters that can provide information workshops to parents/families related to meal planning, healthy meals, budget friendly meals, etc.	Nutrition Specialist Deputy Director - Child & Family Services	June/July 2025 February 2026	CalFresh provided presentations to 100% of HS centers. CalFresh has lost funding but will be providing training on February 24 th and 26 th and our Agency will be sending staff to participate.
Provide training to Family Advocates on any new resources to support families seeking information or creating a goal related to meal planning. Data will be entered/collected in the ChildPlus data system.	Nutrition Specialist Family Advocates	July 2025 and On-going	As new resources are identified, information is provided to Advocates and presenter invited to share information during monthly Advocate meetings.

Each year 85% of the families will report being satisfied with nutrition in the end of year satisfaction survey.	Nutrition Specialist and Deputy Director - Child & Family Services	End of each program year	Data will be collected at the end of program year 2025-2026
The Resource Tool will be updated yearly with 3 new community resources. Resources and/or referrals given to families will be collected via Child Plus under the events.	Nutrition Specialist Family Advocates	June 2025 and On-going	This year the three tools added included a movement calendar, portion sizes, and an Ellyn Satter Division of Responsibility in Feeding.

Objective 2: Incorporate healthy recipes and tips on meal planning, shopping and budgeting in the newsletter.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Research and include topics related to healthy recipes or budget friendly shopping tips in at least four newsletter issues.	Nutrition Specialist	Four Issues Each Season	Provided topics in July, September, October, and November of 2025 and January 2026.
Research and either download or purchase healthy recipe books for the families each year as budget allows.	Nutrition Specialist	On-going	Currently researching the PBS Sesame Eating Well program. Healthy Foods on a budget supporting children with good nutrition doesn't have to be expensive
Reach out to community partners that can provide training/workshops on healthy and budget friendly meals to parents during parent meetings.	Nutrition Specialist	June 2025 and On-gong	Attending a CalFresh training on February 24 th and 25 th . This training will be a train the trainers' workshop. Staff will provide training since CalFresh lost their funding.

Data on family outcomes will indicate a 2% increase under Family Well Being outcome, indicator 4-Food and Nutrition.	Nutrition Specialist	End of Season	Per 2024-2025 Family Assessment Outcome Report, 60% of families showed growth or consistent strength under indicator 4. Food/Nutrition with a growth of 12% from 2023-2024 PY.
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Goal III Health and Nutrition
The program will promote oral health for children and families.

Objective 1: 25% of families will receive oral health education through the Madera County Public Health Department Oral Health Program.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Reach out to the Madera County Public Health Department to develop a plan for presentations at the centers.	Health Specialist	June 2025 and on-going	The Madera County Health Department was reached out in June 2025 to provide presentations to the parents.
The Oral Health Program contact information will be provided to the Advocates.	Health Specialist	July 2025 and on-going	Contact information was given to all the Advocates to schedule presentations during the centers parent meetings.
Presentations will be scheduled for 100% of sites.	Advocates Health Specialist	August - December 2025 and on-going	Presentations for Oral Health are scheduled for February 2026.
A 20% increase of parent knowledge on oral health will be obtained. A survey will be conducted at the end of the presentation.	Advocates Health Specialist	February - March 2026 and on-going	An evaluation will be developed to measure the knowledge about nutrition at the end of each session.

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Collaborate with Madera County Public Health Department Oral Health Program to offer education and dental assessments.	Health Specialist	June 2025 and on-going	There has been a pause on this goal as the Madera County Public Health Department Oral Health Program lost funding to provide dental assessments at the centers.
Schedule Dental Assessments for the centers.	Advocates Health Specialist	June 2025 and on-going	On hold
Education and dental assessments provided to the children at the centers will increase by 5% each year.	Advocates Health Specialist	April 2026 and on-going	On hold

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
An activity booklet will be created for parents to complete activities at home with their child.	Health Specialist	June 2025 March 2026 and on-going	Activity Booklet is in the process of being created. It will be available for print by the end of February.
I am Helping my Child Succeed will be created to document activities with the children.	Health Specialist	June 2025 March 2026 and on-going	A monthly calendar will be distributed to the families in March to identify when families brush their child's teeth and complete activities.
100% of Advocates will be trained on the materials and how to distribute to families.	Advocates Health Specialist	July 2025 March 2026 and on-going	Training will be completed during an Advocate meeting.
I am Helping my Child Succeed will be collected to identify who participated. Data will show 80% parents participated in at least one activity with their child.	Advocates Health Specialist	November 2025 April 2026 and on-going	Information will be collected to identify parent participation.

Goal III**FAMILY, CHILD, & STAFF WELLNESS****Promote mental health and wellness for Head Start and Early Head Start children, families, and staff.****Objective 1: Staff will be provided with mental health & wellness workshops/trainings to increase their knowledge and improve their mental wellness.**

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Identify presenters/consultants in mental health/mental wellness and provide annual training for staff.	Head Start Director MH Specialist	November 2025 - annually thereafter	We are in the process of planning a training for staff by May 2026
Create a schedule for the Mental Health Consultant to be accessible to staff as needed for personal or work-related consultations.	Area Manager MH Specialist	September 2025	1 staff member in RHS received Mental Health Consultant services Spring 2025 during the 2024-2025 program year. So far, this program year no additional staff have indicated a need for this service.
Provide resources and information to staff via Coaching Corner newsletter.	Professional Dev. Coach	Quarterly	None

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Identify presenters/consultants in mental health/mental wellness and schedule workshops for parents or presentations during parent meetings.	Deputy Director – Child & Family Services Family Advocates	July of 2025 – on-going	Management staff is in the process of reaching out to Madera Behavior Health to find the process of scheduling presentations at the centers.

Create a schedule for the Mental Health Consultant to be accessible to parents/families as needed to address family and/or child concerns.	Mental Health Specialist Site Supervisor	September 2025	D/MH Specialist scheduled for the M/H Consultant to visit and be available to families while visiting centers Fall 2025 (exception N. Fork and V. West), visits will be planned again Spring 2026, and on an as needed basis.
Provide resources and information to parents/families related to mental wellness via Parent Newsletter.	Deputy Director – Child & Family Services	Quarterly	Resources and information were provided to parents via newsletter in August, October, December 2025. Information will continue to be provided to parents in 2026.
Deploy a survey to families to gather data on the effectiveness of resources and workshops provided. Data will indicate a positive outcome by 5% each year.	Deputy Director – Child & Family Services	Annually – End of Program Year	Survey will be developed and provided to parents at the end of program year 25-26.

Goal IV FAMILY STRENGTHENING & ENGAGEMENT
Increase parents’ understanding of financial literacy including budgeting, saving, credit, investing, and fraud.

Objective 1: 50% of parents will increase their knowledge about financial literacy after attending a family workshop.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Identify a financial literacy trainer to provide a workshop for parents & families and schedule training.	Deputy Director Child & Family Services Parent/Program Governance Specialists	June 2025 and on-going	Educational Employees Credit Union was identified as financial institution to provide financial literacy to parents. Training was provided to parents on November 19, 2025. Nine parents attended the training. A second presentation was presented at one of the sites on December 16, 2025. Five parents attended.
Provide a tote bag with materials on financial literacy for parents to continue to	Deputy Director Child & Family	June 2025 and on-going	Financial literacy materials (budget planner, book about saving and a piggy bank) were purchased

practice learned skills. Tote bag will include books about financial literacy (Example: The Infographic Guide to Personal Finances Book, Total Money, Teaching Kids about Money, Reach for the Stars etc.).	Services Parent/Program Governance Specialists		and provided to parents who attended the trainings.
100% of Advocates will attend financial literacy training(s) to assist them in supporting families needing guidance and/or setting goals related to finances.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	October 2025 and on-going	Financial literacy training will be provided to Advocates on March 2026.

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

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Research topics related to finances and financial literacy to include on parent newsletter 2 times per program year.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	2 times each program year	Financial Literacy topics was provided to parents via newsletter in December 2025 – Spending Tracker and January 2026 - Teaching Children about Money.
Newsletter will be sent to 90% of families and documented on family case notes.	Deputy Director Child & Family Services Parent/Program Governance Specialists	2 times each program year	Newsletter was provided to parents from August to December 2025 and January 2026.

Data on family outcomes will indicate an 2% increase under Family Well Being outcome, indicator 2-Income/Budget.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of each program year	Information will be collected at the end of the 2025-2026 program year.
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Objective 3: Increase one collaboration per year with community financial institutions or organizations to broaden program’s resources about financial literacy.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Research and identify relevant organizations such on-line, banks, credit unions, schools and/or financial advisors.	Deputy Director Child & Family Services Parent/Program Governance Specialists Advocates	May – June 2025 and on-going	Educational Employees Credit Union was identified as the financial institution to provide presentations. Deputy Director will continue to search for other possible institutions.
2 additional resources will be added to the Advocate Resource Tool. 100% of Advocates will receive training on new resources for parents.	Deputy Director Child & Family Services Parent/Program Governance Specialists	July 2025 and on-going	Resources will be shared with Advocate in February 2026.
Advocate survey will demonstrate 2% increase of knowledge of new resources about financial literacy.	Deputy Director Child & Family Services Parent/Program Governance Specialists	End of Program Year	Data will be compiled at the end of the program year 25-26.

Goal V**ERSEA & COMMUNITY ENGAGEMENT**

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

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

Action/Strategy	Person(s) Responsible	Timeline	Program Updates
Network and establish collaborations with local school districts (4), early education programs (2), and community organizations and agencies (9) to help promote the services.	Advocates ERSEA Specialist	June 2025 and On-going	In 2025 the program was able to collaborate with (4) law enforcement agencies, (4) city government offices, (14) community organizations, (7) local schools, and (1) early education program. Advocates were able to boost visibility and share program services.
Increase program visibility by participating in community events year around. Purchase recruitment equipment for advocates and recruitment material to be distributed at events.	Advocates All Program Staff ERSEA Specialist	June 2025 and On-going	Advocates and Family Facilitators participated in 43 recruitment events in Madera County. Recruitment material was purchased and distributed to families during recruitment events.
Collect data from participants seeking Head Start services on how they learned about the program. Utilize the data to modify the recruitment plan.	ERSEA Specialist Family Advocates	December 2025 and quarterly thereafter	Data was collected on online interest form. In 2025, 154 online interest forms were collected. Families heard about our program primarily thru "Family and Friends" (39) and "Google" (38), followed by "Flyer" (20). We received most of the interest forms in the months of July (23) and August (22), followed by March (19) and October (19).

Monitor enrollment patterns and the community needs to determine if changes in service delivery need to be changed or modified.	ERSEA Specialist Head Start Program Director	April/May of Each Year	Recruitment logs, online interest forms, and advocate feedback are collected to review and strategize new recruitment plans.
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Objective 2: Program will ensure to maintain full enrollment throughout the program year.

Action/Strategy	Person(s) Responsible	Timeline	Program Update
Ongoing monitoring of enrollment and filling vacancies within 30 days to maintain at least 97% funded enrollment.	Advocates ERSEA Specialist	August 2025 and on-going	Currently, program sits at 97% enrollment. Weekly enrollment reports are monitored on a weekly basis and shared with management staff.
Actively recruit within the community, follow up with interest forms, complete and submit applications, and ensure that the program maintains a healthy waiting list.	Advocates ERSEA Specialist	July 2025 and on-going	Advocates will continue to actively recruit this year. EHS and 8 out of the 10 centers have maintained full enrollment since the beginning of the program. Advocates and Family Facilitators have been able to maintain their numbers due to their follow-ups and active recruitment.
Address any underenrolled centers. Identify issues and/or patterns affecting the center's enrollment and develop a plan to address any identified issues.	ERSEA Specialist Head Start Program Director	September 2025 and on- going	Since the start of the program, we have struggled with enrollment at 2 centers, Valley West and North Fork. This year the program will be presenting a change of scope for these 2 centers in order to meet funded enrollment.



Report to the Board of Directors

Agenda Item Number: D-12

Board of Directors' Meeting for: April 9, 2026

Author: Irene Yang

DATE: March 23, 2026

TO: Board of Directors

FROM: Irene Yang, Human Resources Director

SUBJECT: Personnel Reclassification

I. RECOMMENDATION:

Review and approve the reclassification of an existing staff member to the Executive Administrative Aide position.

II. SUMMARY:

This Executive Administrative Aide became a vacant position last October. The position duties have been reviewed and updated to support both the Community Services and the Administration departments. In fact, the position is responsible for managing and overseeing day-to-day constituency services and administrative support as well as managing projects, overseeing strategic planning activities, being the point of contact to assist Board members pertaining to issues, concerns, or events.

A current staff member has joined the Agency since 7/17/2024 as the Receptionist, and the staff member has recently stepped up provisionally as the Executive Administrative Aide on 2/17/2026. It is proposed to reclassify the staff member to the Executive Administrative Aide position.

III. DISCUSSION:

A. The proposed employee meets the education and experience requirements. Prior to joining the Agency in 2024, she had a combined work history with over 6 years of experience as the Medical Assistant to demonstrate her clinical and administrative duties working between clinicians and patients. When joining CAPMC, she learned and understands CAPMC's primary services and performs clerical job functions.

B. The employee has demonstrated that she is able to provide administrative duties support for both the Community Services Department as well as the Administration since her provisional appointment. The range of the position has changed from 20.0 to 21.5 to recognize the role and job duties.

C. Reclassification will be effective when the Board approves the proposed change.

IV. FINANCIAL IMPACT: \$47,320 – 57,636.80 is the annual salary range for the Executive Administrative Aide position.



02/26

Community Action Partnership of Madera County

JOB TITLE: EXECUTIVE ADMINISTRATIVE AIDE

DEPARTMENT: Community Services

REPORT TO: Community Services Program Manager

SUPERVISE: N/A

COMPENSATION: Range 21.5

FLSA: Full-time; Non-Exempt

JOB OVERVIEW: This position is responsible for servicing as an assistant to the Executive Director and Community Services Program Manager. This position is responsible for managing and overseeing the day-day constituency services and administrative support. Manages a variety of projects, oversees the CAPMC's strategic planning activities, and being the point of contact to assist Board members with CAPMC related issues, questions, concerns or events.

QUALIFICATIONS:

To perform this job successfully, the individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skills, abilities, core competencies, and/or physical required. As required by state and federal law, reasonable accommodations will be made to enable individuals with disabilities to perform the essential functions of the position so long as they do not pose an undue hardship to CAPMC.

EDUCATION and EXPERIENCE:

- Associate's degree in Business Administration, Social Work or a related field and one year's experience in clerical or secretarial area.
- OR**
- High School diploma or GED and three years' experience in clerical or secretarial area.

ABILITY TO:

- Use Microsoft Outlook, Teams, 365 products.
- Type at a rate of 45 wpm and operate a 10-key calculator.
- Independently perform the full range of responsibilities and difficult analytical and administrative work involving the use of independent judgment and personal initiative.

EXECUTIVE ADMINISTRATIVE AIDE

Page 2 of 9

- Effectively and efficiently manage multiple, simultaneous, and complex tasks and projects.
- Understand the organization and operation of the agency and of outside agencies as necessary to assume assigned responsibilities.
- Effectively administer a variety of programs, functions, and administrative activities.
- Work and effectively communicate with a wide range of constituencies from all socio-economic and cultural backgrounds.
- Enter, verify and analyze data for reports.

KNOWLEDGE OF:

- Advanced verbal and written communication skills, inclusive of correspondence preparation, grammar, spelling, and punctuation.
- Supervisors' responsibilities, activities, and work priorities.
- Applicable computer applications.
- Office management principles and procedures.
- Information research, analysis, and evaluation skills.
- Data processing and record keeping.
- Research and reporting methods, techniques, and procedures.
- Sources of information related to a broad range of programs, services, and functions related to the area of assignment.
- Public relations techniques.

CORE COMPETENCIES:

- Customer Commitment – proactively seeks to understand the needs of CAPMC customers, populations, and communities served by CAPMC and provides the highest standards of services.
- Dedication to Professionalism and Integrity – demonstrates and promotes fair, honest, professional and ethical behaviors that establishes trust throughout the organization and the populations and communities served by CAPMC.
- Organizational Excellence – takes ownership for excellence through one's personal effectiveness and dedication to the continuous improvement of CAPMC's programs and services.
- Success through Teamwork – collaborates and builds partnerships through trust and the open exchange of diverse ideas and perspectives to achieve organizational goals.

GENERAL PHYSICAL REQUIREMENTS

- Exerting up to 15 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or up to 10 pounds of force constantly to move objects.
- Able to maintain regular, punctual attendance taking into account the provisions of CAPMC's absenteeism policies and consistent with laws and regulations such as the Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnancy Disability Leave (PDL) and other federal, state and local standards.
- Able to perform the essential job functions of the job subject the potential reasonable accommodations subject to the standards and limitations of the ADA, FEHA and federal, state leave laws including, without limitation, the FMLA,

EXECUTIVE ADMINISTRATIVE AIDE

Page 3 of 9

CFRA, PDL and other federal and state laws and regulations.

MAJOR DUTIES & RESPONSIBILITIES:

LEADERSHIP

- Adheres to and applies the CAPMC mission, values, standards, policies and procedures.
- Attends mandatory new employee orientation/ mentor activities.
- Attends training, workshops, and classes to keep abreast of client engagement theories and practices.
- Engages and encourages personal and professional development.
- Ensures services are provided to all clients in a manner consistent with CAPMC mission, standards, values and grant requirements.
- Identifies and resolves concerns and issues.
- Interacts with clients and their families in a culturally and socially sensitive way.
- Keeps apprised of developments and trends in the program's operation and be attentive to the changing or growing needs of the community.
- Keeps informed of current theories and practices in the field.
- Keeps informed of program terms, conditions, and eligibility changes.
- Maintains and ensures that staff and volunteers maintain the confidentiality of staff, parents, child, client, community, and agency information included in files, conversations, meetings, correspondence, or any other source.
- Makes recommendations for replacement, purchase, or repair of equipment.
- Models professionalism for parents, children, clients, community, co-workers, and volunteers.
- Prepares and actively participates in staff meetings and committees.
- Promotes a team environment and teamwork.
- Reports and assists in reporting suspected child abuse in accordance with CAPMC child abuse reporting procedures.
- Represents CAPMC in the community in a professional and competent manner.
- Responsible for setting priorities and meeting deadlines.
- Shares information and knowledge with appropriate staff members.
- Works as a team member to support the functions and operations of the Department and the Agency.

ADMINISTRATIVE DUTIES FOR ADMINISTRATION

- Maintains Executive Director's calendar, schedules appointments, oversees, and coordinates the day-to-day activities of the office of the Executive Director, to include management and training, scheduling and prioritizing outside work assignments, and overseeing agency operating policies, procedures, and systems.
- Serves as the primary point of initial contact for internal and external constituencies on all matters pertaining to the office of the Executive Director.
- Provides assistance and represents the Executive Director as appropriate in communicating with internal and external constituents.
- Independently researches, prioritizes, and follows up on multiple incoming issues and concerns addressed to the Executive Director, including those of a sensitive

EXECUTIVE ADMINISTRATIVE AIDE

Page 4 of 9

and/or confidential nature; determines appropriate course of action, referral, and/or response.

- Manages and oversees all day-to-day secretarial and administrative activities of the administration office.
- Maintains various files containing correspondence, reports, studies, regulations, and other types of material; sets up and/or revises file system when required. Classifies and cross-references material, establishing new subject matter headings, as necessary. Disposes of file material in accordance with contract/agency guidelines.
- Compiles statistics or information as directed, extracts dates from available records.
- Logs and codes all incoming cash receipts in accordance with the agency's Financial Procedures Manual. This is inclusive of counting and reconciling vast amounts of cash/coin for any CAPMC programs.
- Reviews of all outgoing correspondence signed by the Executive Director for grammatical accuracy and conformance with appropriate office procedures and guidelines; research sources to correct errors when necessary.
- Makes travel arrangements as requested by the Executive Director.
- Makes necessary arrangements for various meetings, conferences, and functions.
- Participates in various committees and professional organizations.
- Monitors and orders office forms and supplies, as necessary.

ADMINISTRATIVE DUTIES FOR COMMUNITY SERVICES:

- Carries out the day-to-day Community Services program intake and monthly reports.
- Responds directly to all mail addressed to the Program Manager related to inquiries regarding agency/federal policies, forms, procedures, etc.
- Screens all written correspondence (reports, memos, letters, etc.) via fax, mail, and hand delivers items addressed to Program Manager.
- Updates schedule and appointment calendar of Program Manager.
- Tallies data from statistical reports and/or information from records when needed.
- Takes, types, and circulates minutes of meetings.
- Reviews all outgoing drafts written by the Program Manager for grammatical, spelling and structural accuracy.
- Makes presentations to groups regarding the Community Services' programs.
- Processes personnel action status forms for staff.
- Maintains various files containing correspondence, reports, studies, regulations and other types of material.
- Sets up and / or revises filing systems when required.
- Classifies and cross-references material, establishing new subject matter headings, as necessary.
- Disposes of filed material in accordance with IRS schedules within one month after the end of the subject year.
- Types memorandums, reports, and correspondence, including tabular material in final form from draft documents, brief notes or oral directives.
- Responsible for entering all daily client services and demographics.

EXECUTIVE ADMINISTRATIVE AIDE

Page 5 of 9

- Assists all clerical duties for LIHEAP and the Shunammite Place Program.

AGENCY ADMINISTRATIVE DUTIES:

- Creates or assists in creation / updating of agency forms.
- Secures and analyzes bids for office equipment, i.e., copy and postage machines.
- Monitors and orders copy / postage supplies and follow up on routine and immediate maintenance issues.
- Assists with community projects as directed.
- Manages a variety of special projects which may have organizational impact.
- Take part in Agency Conference. Chairs committee when needed.
- When necessary, drafts Requests for Proposals (RFP) and distribute them to appropriate businesses. Receives responses to RFP's and evaluates, scores, and awards RFPs based on established scoring criteria. Works with contractors on projects – addressing/resolving any issues/questions and follows through to completion.
- Helps with community projects as directed by supervisors.

BOARD OF DIRECTORS

- Coordinates monthly Board of Directors' meetings, inclusive of preparing agendas, preparing agenda items, and providing notification to members.
- Attends all meetings to take minutes and later reproduce in a typewritten format.
- Ensures all agendas, meeting notifications, and meetings are following the State of California Government Code (Ralph M. Brown Act).
- Posts monthly Board agendas and minutes on agency website.
- Point of contact to assist Board members with agency-related issues, questions, or concerns

BOARD OF SUPERVISORS

- Point of contact for matters involving the agency and Madera County Board of Supervisors.
- Drafts agenda items to be presented to Madera County Board of Supervisors.
- Ensures all agenda items meet requirements established by County Administrative Officer and Board of Supervisors.
- Follows agenda items through routing process and ensures agenda items are submitted by established deadline.

STRATEGIC PLANNING DUTIES

- Coordinates and supervises all aspects related to the agency's strategic plans.
- Works with supervisors to develop an agency-wide ten-year strategic plan.
- With the Executive Director, establishes and oversees a Strategic Planning team.
- Utilizes Community Assessment data, along with other related data sources to assist the team in determining strategic plan focus.
- Assists in determining and interpreting strategic themes, objectives, measures, initiatives, and action plans.
- Participates in the ongoing development, implementation, monitoring, assessment, and revision of the strategic plan.

EXECUTIVE ADMINISTRATIVE AIDE

Page 6 of 9

- Develops a strategic planning map for posting in all agency offices and worksites.
- Develops and presents reports to the Board of Directors and appropriate policy groups regarding the implementation and ongoing monitoring of the strategic plan.
- Appropriately, delegates tasks to staff as needed.
- Contracts with and oversees the work of consultants, as necessary.
- Provides training to new employees on the strategic plan and provides updates to all departments as requested by Program Managers.

OTHER DUTIES:

- Adheres to the Americans with Disabilities Act of 1990 (ADA) and California Fair Employment and Housing Act, in interactions with the population and communities served by CAPMC in this position which, among other things, prohibits discriminatory conduct towards any qualified individuals with disabilities. Children with disabilities are enrolled in the classroom as mandated by federal and state laws.
- Ensures strict compliance with Universal Precautions (CDC guidelines developed to prevent the transmission of bloodborne pathogens, such as HIV and hepatitis B, which includes guidelines regarding hand hygiene, Personal Protective Equipment (PPE), Safe Handling of sharps and contaminated materials, and environment cleaning and disinfection of surfaces and equipment) during work-related visits or when administering first aid.
- Other duties as assigned within scope of job classification.

LIMITS OF AUTHORITY

- Relative authority to maintain compliance with federal, state, and local laws as well as the Agency's policies and procedures.
- Relative authority to maintain compliance with program standards and the requirements of funding guidelines.
- Maintains close communication with the immediate supervisor to recommend a course of action and to receive directives on priorities.

OTHER REQUIREMENTS:

- Must be able to relate with all people of the community regardless of sexual, ethnic, racial, or religious background or socio-economic level.
- Must be dedicated to the goals and philosophy of CAPMC and Department.
- Must possess emotional maturity, stability, tactfulness, and the ability to provide professional leadership.
- Must have dependable insured transportation and a valid California Driver's License and acceptable driving record. A DMV printout and proof of insurance will be required meeting CAPMC requirement. Mileage subject to reimbursement pursuant to CAPMC's policy.
- Must complete all CAPMC background requirements: background references, sex offender registry check, Livescan checks, pre-employment health and drug screen, acknowledgement of child abuse reporting responsibility, criminal record statement, and receive satisfactory clearance from all licensing and investigative

EXECUTIVE ADMINISTRATIVE AIDE

Page 7 of 9

authorities. Employment is contingent upon receiving post-offer clearances from appropriate authorities.

- Must use reasonable precautions in the performance of one's duties and adhere to all applicable safety rules and practices; and act in such a manner as to always ensure maximum safety for oneself, fellow employees, clients, and children.

PHYSICAL ACTIVITIES AS NEEDED TO PERFORM THE ESSENTIAL FUNCTIONS OF THE POSITION

- **Balancing:** Maintaining body equilibrium to prevent falling or tripping when walking, standing or crouching on narrow, slippery or erratically moving surfaces. This factor is important if the amount of balancing exceeds that needed for ordinary locomotion and maintenance of body equilibrium.
- **Climbing:** Ascending or descending ladders, stairs, stepping stools, ramps, stairs, and the like, using feet and legs and/or hands and arms. Hands and arms may be used for balance, such as holding a railing.
- **Crawling:** Moving about on hands and knees or hands and feet.
- **Crouching:** Bending the body downward and forward by bending leg and spine.
- **Driving:** Driving is the operation of a motorized passenger vehicle or other vehicle such as forklifts, golf carts, riding mowers.
- **Eye/Hand/Foot Coordination:** Performing work through using two or more body parts or other devices.
- **Feeling:** Perceiving attributes of objects, such as size, shape, temperature, or texture by touching with skin, particularly that of fingertips.
- **Fine Manipulation:** Touching, picking, pinching, or otherwise working primarily with fingers rather than the whole hand or arm as in gross manipulation.
- **Foot or Leg Controls:** Use of one or both feet or legs to move controls on machinery or equipment. Control includes, and is not limited to, pedals, buttons, levers, or cranks.
- **Gross Manipulation:** Seizing, holding, grasping, turning, or otherwise working with the hand(s). It is often present when lifting involves the hands. Fingers are involved only to the extent that they are an extension of the hand to hold or operate a tool such as tin snips or scissors.
- **Hearing Requirements:** The ability to hear, understand, and distinguish speech and/or other sounds (e.g., machinery alarms, medical codes or alarms) (with or without correction). This includes in person speech, other remote speech, other sounds, telephone, video conference.
- **Keyboarding:** Entering text or data into a computer or other machine by means of a traditional keyboard. Traditional keyboard refers to a panel of keys used as the primary input device on a computer, typographic machine or 10-Key numeric keypad.

EXECUTIVE ADMINISTRATIVE AIDE

Page 8 of 9

- **Kneeling:** Bending legs at the knees to come to a rest on knee(s).
- **Lifting or Carrying:** Lifting is raising or lowering an object from one level to another. Lifting can include an upward pulling motion. Carrying is to transport an object – usually by holding it in the hands or arms or wearing it on the body.
- **Pushing or Pulling:** Pushing is exerting force upon an object so that the object moves away from the origin of the force. Pulling is exerting force upon an object so that the object moves toward the origin of the force. Pushing or pulling may involve use of hands or arms and/or feet or legs done with one side of the body or both sides.
- **Reaching at or below Shoulder Level:** Reaching at or below the shoulder is present when there is 'Reaching,' but it does not meet the threshold for 'Overhead.' 'Overhead' and 'At or Below the Shoulder Reaching' can be present in the same task.
- **Reaching Overhead -** Extending the arm(s) with the hand(s) higher than the head and one of these conditions exist: (1) A person bends the elbows, and the angle at the shoulders is about 90 degrees or more, or (2) A person keeps the elbow extended, and the angle at the shoulder is about 120 degrees or more.
- **Repetitive Motions:** Making frequent continuous movement.
- **Alternate Standing/Sitting at Will:** The ability to alternate between standing and sitting is present when the employee has the flexibility to choose between standing or sitting as needed.
- **Sitting:** Remaining in a seated position.
- **Speaking:** Expressing or exchanging ideas by means of the spoken word to impart oral information to clients or the public and to convey detailed spoken instructions to other workers accurately, loudly, or quickly.
- **Standing or Walking:** Standing is to remain on one's feet in an upright position without moving about. Walking is to move about on foot.
- **Stooping:** Stooping is bending the body forward and down while bending the spine at the waist 45 degrees or more either over something below waist level or down towards an object on or near the ground.

VISUAL ACUITY

- **Near Visual Acuity:** Clarity of vision (with or without correction) at approximately 20 inches or less (i.e., working with small objects or reading small print), including use of computers.
- **Far Visual Acuity:** Clarity of vision at 20 feet or more (with or without correction). This is not just the ability to see a person or object, but the ability to recognize features as well.

EXECUTIVE ADMINISTRATIVE AIDE

Page 9 of 9

- Peripheral Vision: Observing an area that can be seen up and down or to right or left while eyes are fixed on a given point.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodation will be made to enable individuals with disabilities to perform the essential functions so long as they do not pose an undue hardship to CAPMC.

WORKING CONDITIONS

- Since several of the job duties require the worker to work outside on a regular basis, the worker will be subject to environmental working conditions, inclement and / or hot weather, etc. Activities occur inside and outside.
- The worker may be exposed to infectious diseases while working and interacting with the populations and communities served by CAPMC in this position.

To build a diverse workforce, CAPMC encourages applications from individuals with disabilities, minorities, veterans, and women. EEO/AA Employer.



Report to the Board of Directors

Agenda Item Number: D-13

Board of Directors Meeting for: April 9, 2026

Author: Ana Gudino

DATE: April 9, 2024

TO: Board of Directors

FROM: Ana Gudino, Community Services Program Manager

SUBJECT: Kaiser Permanente Housing for Health IV Grant 2026

I. RECOMMENDATION:

Consider ratifying the submission of the Kaiser Permanente Housing for Health IV Grant 2026 application

II. SUMMARY:

Kaiser Permanente has once again extended an invitation to Community Action Partnership of Madera County, Inc. (CAPMC) to submit a grant proposal totaling \$25,000 under their Income and Employment Health need. This unique market funding opportunity focuses on improving the health of individuals experiencing homelessness and reducing housing insecurity by strengthening the availability and coordination of community and health care resources.

III. DISCUSSION:

A. CAPMC intends to utilize the funds for the following purposes:

- Facilitating referrals and transportation for mental health assessments.
- Facilitating referrals and transportation for medical health assessments.
- Assisting individuals or families with move-in costs such as rent or deposit.
- Providing a safe environment for individuals or families by offering emergency housing when no other means are available.
- Offering out-of-state transportation for individuals or families who prefer to reconnect with family members willing to provide housing.
- Allocating emergency housing funds to provide temporary shelter for approximately five individuals or families experiencing homelessness, with a hotel stay duration of two to three weeks depending on the specific needs of each case.
- Covering incidents such as transportation, other occupancy costs, program supplies, client rent application fees, client transportation vouchers, rent/mortgage assistance, client lodging/shelter, and client food.
- Funding will also be utilized to purchase hygiene kits and t-shirts for the volunteers that assist with the

annual Point in Time Count

- The total grant amount is \$25,000: please refer to attached budget page for details.
- B. The funding period for this grant is from July 1, 2026, to June 30, 2027.
- C. The application was submitted on March 17, 2026, well before March 20, 2026, due date.

IV. FINANCING:
\$25,000

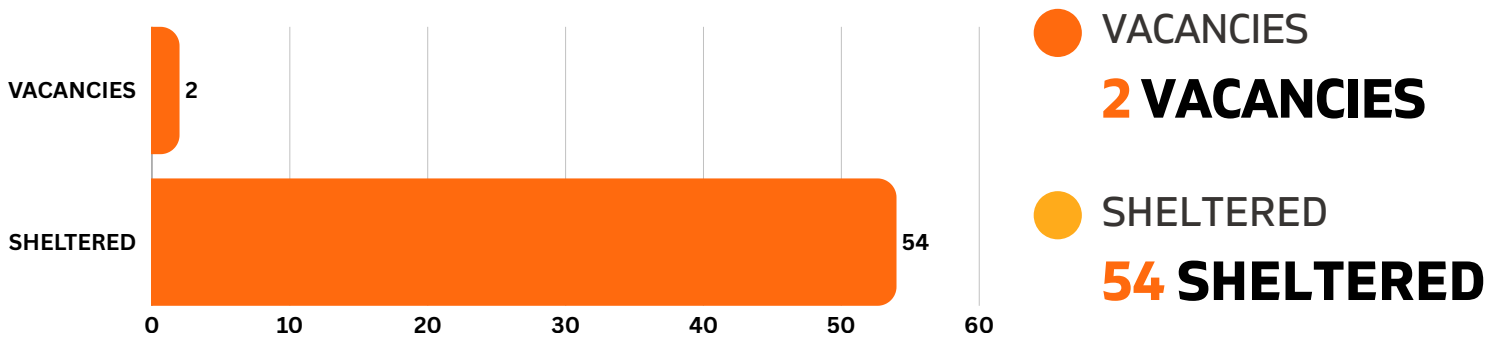
KAISER 2026 Grant Application Budget– Housing for Health IV

PROJECT BUDGET	TOTAL BUDGET
PERSONNEL/STAFFING EXPENSES	
Housing Support Specialist	\$ 370.00
Data Entry Technician	\$ 226.00
Subtotal, Personnel/Staffing Expenses	\$ 596.00
Benefits (30% of Personnel)	\$ 151.00
NON-PERSONNEL EXPENSES	
Rent	\$ 45.00
Office Supplies	\$ 20.00
Equipment Supplies	\$ 20.00
Communications (Telephone, Internet, etc.)	\$ 15.00
Travel	\$ 1,134.00
Training/Conferences	N/A
Other:	
1. Program Supplies	\$ 1,518.00
2. Other Occupancy Costs	\$ 27.00
3. Client Rent Application Fee	\$ 400.00
4. Client Transportation Vouchers	\$ 800.00
5. Rent/Mortgage Assistance	\$ 15,750.00
6. Client Lodging/Shelter	\$ 2,289.00
7. Client Food	\$ 150.00
INDIRECT/OVERHEAD EXPENSE 10% of Direct Expenses* (Direct Expenses = Personnel + Non-Personnel)	\$ 2,085.00
OTHER COSTS	
Subcontracts/Consultants	
Stipends	
TOTAL EXPENSES	\$ 25,000.00

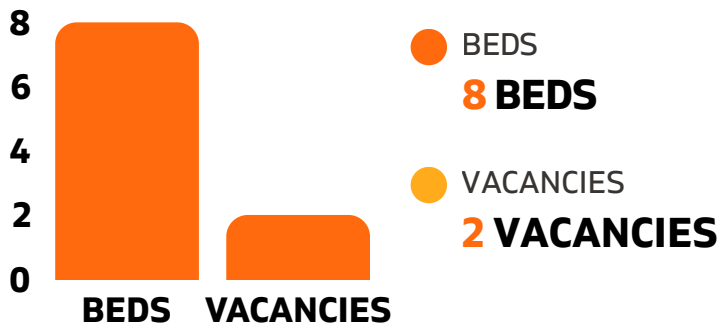
MONTHLY REPORT

**MARCH
2026**

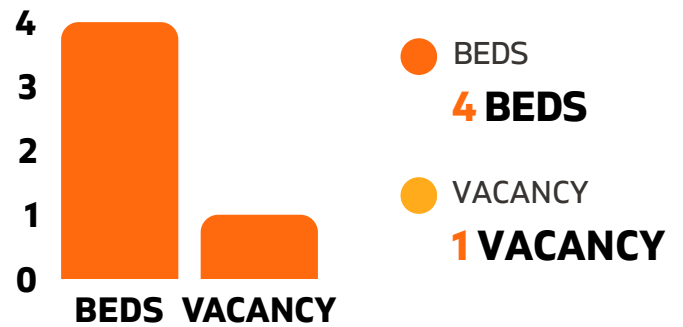
SHUNAMMITE PLACE



MMHSA (CHOWCHILLA)

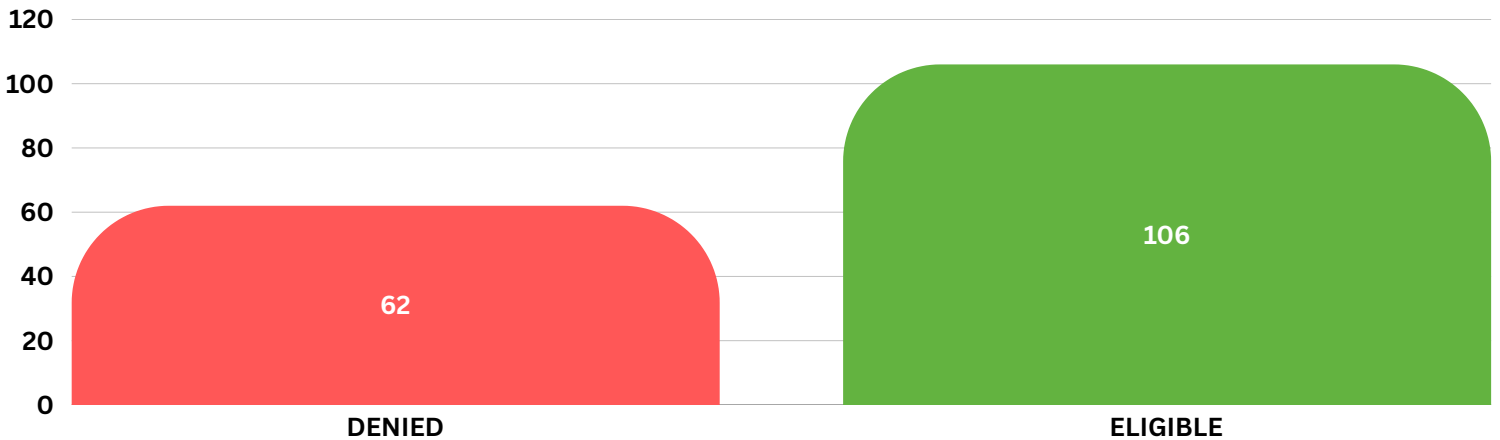


MMHSA (MADERA)



LIHEAP

168 APPLICATIONS PROCESSED





Community Action Partnership of Madera County, Inc. - HELP Center

D-15



MARCH 2026

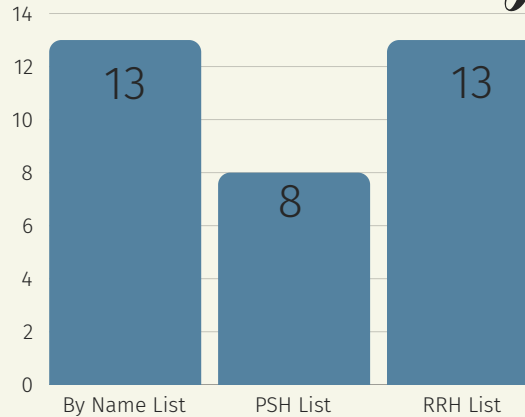
Housed



Permanent Housing: 8

Permanent Supportive Housing: 1

Coordinated Entry



Sheltered



5

Referrals Received



Clients Served YTD

Chowchilla City

51

Madera City

316

Eastern Madera

46



413

Rental Assistance



2



Homeless Engagement for Living Program (HELP Center) Services Report - MARCH 2026

Below are the number of services provided and contacts made in Madera County for the period of 03/01-31/2026.

	Individuals	Families	DV	TAY	Veterans
Madera City	286	30	3	19	2
Chowchilla City	51	0	0	0	0
Eastern Madera	45	1	1	1	0
Total:	382	31	4	20	2

HOUSING SERVICES	CURRENT MONTH	YEAR TO DATE
ONGOING CASE MANAGEMENT	75	208
SHELTER	7	39
REFERRED TO TRIAGE - MRM	7	90
TRIAGE HOUSING	1	28
REUNIFICATION WITH FAMILY	1	4
HOUSING RESOURCE GUIDE	3	61
SUBMITTED RENTAL APPLICATIONS	4	85
PERMANENT HOUSING	7	59
PERMANENT SUPPORTIVE HOUSING	1	13
PROVIDED MOVE-IN COSTS	1	21
DOCUMENT COLLECTION	CURRENT MONTH	YEAR TO DATE
DMV VOUCHER FOR ID	8	72
ASSISTED IN OBTAINING DOCUMENTS THROUGH CONSULATE	0	4
SOCIAL SECURITY CARD	1	21
BIRTH CERTIFICATE	1	20
INCOME VERIFICATION	1	39
DISABILITY CERTIFICATION	0	30
PSH SUPPORT LETTERS	1	22
EMOTIONAL SUPPORT ANIMAL LETTER	0	3
REFERRALS	CURRENT MONTH	YEAR TO DATE
WORKFORCE	3	57
VICTIM SERVICES	2	8
VETERAN AFFAIRS	1	3
BEHAVIORAL HEALTH	29	219
REFERRED TO BH BRIDGE HOUSING	2	5
REFERRED TO BHS-HOPE HOUSE	5	21
IMMIGRATION SERVICES	1	7
FOSTER CARE SERVICES	0	0
RH COMMUNITY BUILDERS	0	12
RHCB-CALAIM	0	0
SUBSTANCE ABUSE PROGRAM	3	4
DEPARTMENT OF SOCIAL SERVICES - APS	3	9
DEPARTMENT OF SOCIAL SERVICES - CPS	0	0
DEPARTMENT OF SOCIAL SERVICES - HOUSING	2	31
OTHER NON-CASH BENEFITS	CURRENT MONTH	YEAR TO DATE
ASSISTED IN OBTAINING MEDICAL APPTS	0	10
ASSISTED IN OBTAINING CASH AID / TANF	2	11
ASSISTED IN OBTAINING CALFRESH BENEFITS	4	12
ASSISTED IN OBTAINING HEALTH INSURANCE	1	10
OTHER SERVICES	CURRENT MONTH	YEAR TO DATE
SUICIDE PREVENTION	0	0
PROVIDED HYGIENE KITS	45	276
DELIVERED COMMODITIES	51	255
ASSISTED WITH SSI BENEFITS	0	6
ARRANGED TRANSPORTATION	21	121
ADVOCACY WITH LEGAL MATTER	3	4
ASSISTED IN OBTAINING A GOVT. PHONE	2	7
PROVIDED SHOES OR CLOTHES TO CLIENT	8	36
PROVIDED BICYCLE FOR TRANSPORTATION	0	3
ASSISTED WITH JOB INTERVIEW	1	8
ASSISTED IN OBTAINING INCOME	2	3
OTHER COORDINATED ENTRY	CURRENT MONTH	YEAR TO DATE
PLACED ON PSH PRIORITY LIST	8	34
PLACED ON RRH PRIORITY LIST	13	66
PLACED ON BY-NAME LIST	13	89
OTHER HOUSING SERVICES	CURRENT MONTH	YEAR TO DATE
ASSISTED WITH UTILITY ARREARS	0	4
ASSISTED WITH RENTAL ARREARS	0	18
ASSISTED WITH DEPOSIT	1	4



**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	614
CalWORKs Stage 2 – C2AP	138
CalWORKs Stage 3 – C3AP	137
Bridge Program - BP	14
Total Children Enrolled	903

**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	46
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	49
LICENSE-EXEMPT CHILD CARE PROVIDERS	99
Total Providers Enrolled	194

RESOURCE & REFERRAL LICENSED PROVIDERS

ACTIVE - LICENSED CHILD CARE PROVIDERS	159
CLOSED - LICENSED CHILD CARE PROVIDERS	1

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Book Reading & Activities – 2 attendees

Family, Friend and Neighbor Activity:

- No activity

Emergency Child Care Bridge Program for Foster Children:

- TIC Coaching – 13 attendees



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

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

General Contract - CAPP	614
CalWORKs Stage 2 – C2AP	138
CalWORKs Stage 3 – C3AP	137
Bridge Program - BP	14
Total Children Enrolled	903

**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	46
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Emergency Child Care Bridge Program for Foster Children:

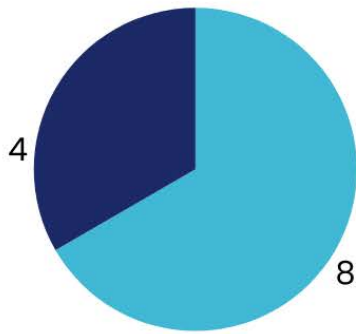
- TIC Coaching – 13 attendees



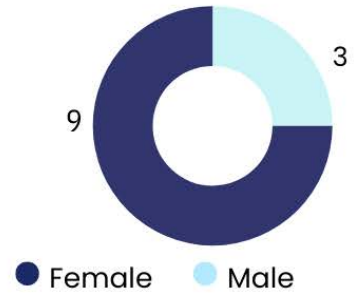
Madera County Child Advocacy Center (CAC)

February 2026

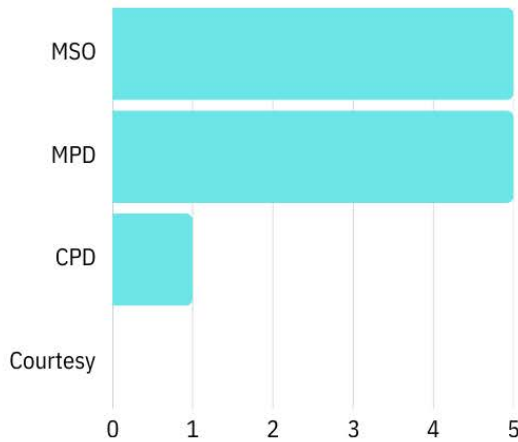
Age



Gender



Requesting Agency



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

Mental Health Services

Referrals Made:
2

Onsite Therapy Sessions: 3

Child Forensic Interviews Year to Date

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2026	8	12										
2025	3	5	10	11	6	7	9	9	16	8	7	6



Report to the Board of Directors

Agenda Item Number: E-1

Board of Directors' Meeting for: April 9, 2026

Author: Donna Tooley

DATE: March 23, 2026

TO: Board of Directors

FROM: Donna Tooley, Chief Financial Officer

SUBJECT: Review and approve the filings of the Tax and Information Returns of Community Action Partnership of Madera County, Inc. (CAPMC) prepared by Hudson & Company, Inc. CPAs for the Year Ended June 30, 2025

I. RECOMMENDATION:

Review and approve the filing of the tax and information returns of Community Action Partnership of Madera County, Inc. prepared by Hudson & Company, Inc. CPAs.

II. SUMMARY:

The agency is required to file certain tax and information returns each year. Hudson & Company, Inc. CPAs prepared the returns from the financial statement information for the year ended June 30, 2025.

III. DISCUSSION:

- A. A copy of Form 990 is attached for your review and consideration. This return has to be filed electronically. The CFO reviewed the tax return prior to presenting it to the Board of Directors.
- B. The returns are prepared from information obtained from the audited financial statements for the year ended June 30, 2025.
- C. The returns are due by the extended deadline of May 15, 2026.
- D. The other required federal and state returns have been reviewed by the CFO and will be filed on behalf of the agency by the CFO. These include the California Return for Exempt Organizations Form 199 and the Annual Registry of Charitable Trusts Registration Form. These are also attached for your review and reference.

IV. FINANCING:

The cost of the preparation of the information returns is \$3,090 and has been budgeted in the Indirect Cost Pool.

2024 Exempt Org. Return
prepared for:

**COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.**
1225 GILL AVENUE
MADERA, CA 93637

Hudson & Company, Inc.
7473 N Ingram Ave, Ste 102
Fresno, CA 93711

**HUDSON & COMPANY, INC.
7473 N INGRAM AVE, STE 102
FRESNO, CA 93711
559-475-8910**

March 24, 2026

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.
1225 GILL AVENUE
MADERA, CA 93637

Dear Client:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2024 California Exempt Organization Annual Information Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$800 payable by May 15, 2026. Make the check or money order payable to "Department of Justice" and mail your California report on or before May 15, 2026 to:

REGISTRY OF CHARITIES AND FUNDRAISERS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,

Kip Hudson

**Application for Extension of Time To File an Exempt Organization
 Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

**File a separate application for each return.
 Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	Taxpayer identification number (TIN) 94-1612823
	Number, street, and room or suite number. If a P.O. box, see instructions. 1225 GILL AVENUE	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MADERA, CA 93637	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of DONNA TOOLEY 1225 GILL AVENUE MADERA CA 93637

Telephone No. 559-673-9173 Fax No. _____

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____

If this is for the whole group, check this box.

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 2026, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

calendar year 20 ____ or
 tax year beginning 7/01, 20 24, and ending 6/30, 20 25.

2 If the tax year entered in line 1 is for less than 12 months, check reason:

Initial return Final return Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. 1225 GILL AVENUE MADERA, CA 93637. D Employer identification number 94-1612823. E Telephone number 559-673-9173. G Gross receipts \$ 38,355,976.

F Name and address of principal officer: DONNA TOOLEY SAME AS C ABOVE. H(a) Is this a group return for subordinates? Yes No (checked). H(b) Are all subordinates included? Yes No.

I Tax-exempt status: X 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527

J Website: WWW.MADERACAP.ORG. H(c) Group exemption number

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: 1965. M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: HELPING PEOPLE, CHANGING LIVES AND MAKING OUR COMMUNITY A BETTER PLACE TO LIVE BY PROVIDING RESOURCES AND SERVICES THAT INSPIRE PERSONAL GROWTH AND INDEPENDENCE.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue - add lines 8 through 11...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer DONNA TOOLEY, CFO. Date

Paid Preparer Use Only: Preparer's name KIP HUDSON, signature KIP HUDSON, Date, Check self-employed, PTIN P01815018. Firm's name HUDSON & COMPANY, INC., address 7473 N INGRAM AVE, STE 102, FRESNO, CA 93711, Firm's EIN 81-1741762, Phone no. 559-475-8910

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

HELPING PEOPLE, CHANGING LIVES AND MAKING OUR COMMUNITY A BETTER PLACE TO LIVE BY PROVIDING RESOURCES AND SERVICES THAT INSPIRE PERSONAL GROWTH AND INDEPENDENCE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 13,251,844. including grants of \$) (Revenue \$)

MIGRANT PROGRAMS: THE MIGRANT PROGRAMS PROVIDE EARLY EDUCATION AND OTHER SERVICES TO LOW INCOME CHILDREN AND FAMILIES OF MIGRANT WORKERS IN FRESNO AND MADERA COUNTIES. SERVICES INCLUDE CHILD CARE, MEDICAL / DENTAL SCREENING, MEALS FOR CHILDREN, MENTAL HEALTH & DISABILITY SERVICES, AND HEALTH AND NUTRITION EDUCATION. IT SERVED 1,050 CHILDREN AND FAMILIES.

4b (Code:) (Expenses \$ 12,191,590. including grants of \$) (Revenue \$)

CHILD CARE PROGRAMS: THE CHILD CARE PROGRAMS PROVIDE CHILD CARE AND REFERRAL SERVICES FOR LOW INCOME FAMILIES. OTHER SERVICES PROVIDED INCLUDE EDUCATIONAL AND LEARNING MATERIALS, MEALS FOR CHILDREN AND CPR AND FIRST AID CLASSES TO PROVIDERS. APPROXIMATELY SERVED 1,115 CHILDREN WITH CHILD CARE, AND 195 CHILD CARE HOMES AND CENTERS WERE SERVED. PROVIDED CHILDREN WITH 69,881 BREAKFASTS, 71,635 LUNCHES, AND 39,764 AFTERNOON SNACKS. STATE MIGRANT PROGRAM SERVED 133 CHILDREN AND THE CALIFORNIA STATE PRESCHOOL PROGRAM SERVED 197 CHILDREN.

4c (Code:) (Expenses \$ 4,907,645. including grants of \$) (Revenue \$)

HEAD START: THE HEAD START PROGRAM PROVIDES EARLY EDUCATION AND SERVICES FOR LOW INCOME CHILDREN AND FAMILIES IN MADERA COUNTY. SERVICES INCLUDE CHILD CARE, MEDICAL/DENTAL SCREENING, MEALS FOR CHILDREN, MENTAL HEALTH & DISABILITY SERVICES, AND HEALTH AND NUTRITION EDUCATION. IT SERVED 348 CHILDREN AND FAMILIES.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O (Expenses \$ 4,893,451. including grants of \$) (Revenue \$)

4e Total program service expenses 35,244,530.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 357		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (15), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b (SEE SCHEDULE O), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [X] Another's website [] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records. DONNA TOOLEY 1225 GILL AVENUE MADERA CA 93637 559-673-9173

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATTIE MENDEZ EXECUTIVE DIR.	40 0			X			0.	181,367.	85,812.	
(2) MARTIZA GOMEZ-ZARAGOSA HEAD START DIR	40 0					X	142,269.	0.	16,168.	
(3) IRENE YANG HR DIRECTOR	40 0					X	140,715.	0.	16,090.	
(4) DANIEL SEETO FINANCE MANAGER	40 0					X	126,760.	0.	15,393.	
(5) MARU GASCA SANCHEZ HEAD START DEP DIR	40 0					X	108,702.	0.	14,490.	
(6) NORMA BLANCO HEAD START DEP DIR	40 0					X	107,536.	0.	8,398.	
(7) DONNA TOOLEY CFO	40 0			X			0.	63,743.	964.	
(8) DIANA PALMER BOARD MEMBER	1 0	X					0.	0.	0.	
(9) DEBI BRAY BOARD MEMBER	1 0	X					0.	0.	0.	
(10) DEBORAH MARTINEZ BOARD MEMBER	1 0	X					0.	0.	0.	
(11) DAVID HERNANDEZ VICE CHAIR	1 0	X					0.	0.	0.	
(12) LETICIA GONZALEZ BOARD MEMBER	1 0	X					0.	0.	0.	
(13) DONALD HOLLEY BOARD MEMBER	1 0	X					0.	0.	0.	
(14) ERIC LICALSI CHAIRPERSON	1 0	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) RICHARD GUTIERREZ BOARD MEMBER	1 0	X					0.	0.	0.
(16) TYSON POGUE SEC/TREASURER	1 0	X					0.	0.	0.
(17) MOLLY HERNANDEZ BOARD MEMBER	1 0	X					0.	0.	0.
(18) AURORA FLORES BOARD MEMBER	1 0	X					0.	0.	0.
(19) JEFF TROOST BOARD MEMBER	1 0	X					0.	0.	0.
(20) KATHERINE CREEK BOARD MEMBER	1 0	X					0.	0.	0.
(21) STEVE MONTES BOARD MEMBER	1 0	X					0.	0.	0.
(22) MARTHA GARCIA BOARD MEMBER	1 0	X					0.	0.	0.
(23)									
(24)									
(25)									

1b Subtotal	625,982.	245,110.	157,315.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	625,982.	245,110.	157,315.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **9**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
COLLEGE CARE CENTER INC DBA PIXIELAND DAY CAR 2729 W LAKE VAN NESS F	CHILD CARE	183,388.
DEANN GRISSOM 315 KINGS AVE CHOWCHILLA, CA 93610	CHILD CARE SERVICES	247,506.
KIDS KARE SCHOOLS, INC. 4697 N. BENDEL FRESNO, CA 93722	CHILD CARE SERVICES	1,208,301.
MADERA COUNTY AUDITOR CONTROLLER 200 WEST FOURTH STREET MADERA, CA 9	SALARY REIMBURSEMENT	276,849.
MERCED COUNTY COMMUNITY P.O. BOX 2085 MERCED, CA 95344	WEATHERIZATION SERVICES	650,831.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **27**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	38,224,616.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	48,081.				
	g Noncash contributions included in lines 1a-1f	1g					
	h Total. Add lines 1a-1f		38,272,697.				
	Program Service Revenue	2a Business Code					
b -----							
c -----							
d -----							
e -----							
f All other program service revenue							
g Total. Add lines 2a-2f							
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,774.			2,774.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal				
		6b Less: rental expenses					
	6c Rental income or (loss)						
	d Net rental income or (loss)		63,444.			63,444.	
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other				
		7b Less: cost or other basis and sales expenses					
	7c Gain or (loss)						
	d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18							
	8a						
	8b Less: direct expenses						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	9b Less: direct expenses						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	10b Less: cost of goods sold.						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a OTHER INCOME		9,863.	9,863.			
	b PARENT FEES		7,198.	7,198.			
	c -----						
	d All other revenue						
	e Total. Add lines 11a-11d		17,061.				
12 Total revenue. See instructions		38,355,976.	17,061.	0.	66,218.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	245,110.	181,367.	63,743.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	16,782,438.	15,212,875.	1,569,563.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,397,124.	4,017,923.	379,201.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	1,082,505.	881,966.	200,539.	
12 Advertising and promotion				
13 Office expenses	2,320,540.	2,140,137.	180,403.	
14 Information technology				
15 Royalties				
16 Occupancy	3,380,175.	2,937,880.	442,295.	
17 Travel	263,735.	208,524.	55,211.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	67,368.	10,856.	56,512.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>DIRECT ASSISTANCE</u>	8,048,601.	8,048,601.		
b <u>CAPITAL PURCHASES</u>	545,458.	545,458.		
c <u>VEHICLE EXPENSES</u>	282,020.	271,982.	10,038.	
d <u>TELEPHONE</u>	266,322.	245,789.	20,533.	
e All other expenses	614,777.	541,172.	73,605.	
25 Total functional expenses. Add lines 1 through 24e	38,296,173.	35,244,530.	3,051,643.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash – non-interest-bearing	77,496.	1	33,753.
	2 Savings and temporary cash investments	8,509,783.	2	5,534,110.
	3 Pledges and grants receivable, net	3,672,858.	3	4,888,108.
	4 Accounts receivable, net	84,062.	4	59,465.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	22,875.	8	24,089.
	9 Prepaid expenses and deferred charges	99,225.	9	96,016.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,538,475.		
	b Less: accumulated depreciation	10b 6,306,396.	1,883,244.	10c 2,232,079.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,753,175.	15	16,889,779.
16 Total assets. Add lines 1 through 15 (must equal line 33).	30,102,718.	16	29,757,399.	
Liabilities	17 Accounts payable and accrued expenses	5,115,739.	17	4,181,488.
	18 Grants payable		18	
	19 Deferred revenue	6,157,214.	19	4,569,437.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	15,831,010.	25	18,006,142.
	26 Total liabilities. Add lines 17 through 25.	27,103,963.	26	26,757,067.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	1,218,098.	27	1,251,882.
	28 Net assets with donor restrictions	1,780,657.	28	1,748,450.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,998,755.	32	3,000,332.
33 Total liabilities and net assets/fund balances	30,102,718.	33	29,757,399.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	38,355,976.
2	Total expenses (must equal Part IX, column (A), line 25)	2	38,296,173.
3	Revenue less expenses. Subtract line 2 from line 1	3	59,803.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,998,755.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	-58,226.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,000,332.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	Employer identification number 94-1612823
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30817241.	31327392.	32892730.	36228597.	38272697.	169538657.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	30817241.	31327392.	32892730.	36228597.	38272697.	169538657.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						169538657.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	30817241.	31327392.	32892730.	36228597.	38272697.	169538657.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	43,357.	51,232.	61,134.	71,441.	66,218.	293,382.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI		50,475.	2,503.	11,749.	9,863.	74,590.
11 Total support. Add lines 7 through 10						169906629.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.78 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	99.80 %

16a **33-1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
OTHER	\$ 9,863.	\$ 11,749.	\$ 2,503.	\$ 50,475.	
TOTAL	<u>\$ 9,863.</u>	<u>\$ 11,749.</u>	<u>\$ 2,503.</u>	<u>\$ 50,475.</u>	<u>\$ 0.</u>

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	Employer identification number 94-1612823
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization COMMUNITY ACTION PARTNERSHIP OF	Employer identification number 94-1612823
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH & HUMAN SERV 330 C STREET, SW WASHINGTON, DC 20201	\$ 5,339,032.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STANISLAUS CO. OFFICE OF EDUCATION 1100 H STREET MODESTO, CA 95354	\$ 9,748,748.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMM. ACTION PARTNERSHIP OF SLO CO. 1030 SOUTHWOOD DRIVE SAN LUIS OBISPO, CA 93401	\$ 7,652,570.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CALIFORNIA DEPT. OF CSD 2389 GATEWAY OAKS DRIVE #100 SACRAMENTO, CA 95833	\$ 1,397,677.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CA GOVERNOR'S OFFICE OF EMER. SERV. 3650 SCHRIEVER AVENUE MATHER, CA 95655	\$ 1,792,644.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CALIFORNIA DEPT OF SOCIAL SERVICES 1215 O STREET SACRAMENTO, CA 95814	\$ 9,511,450.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization COMMUNITY ACTION PARTNERSHIP OF	Employer identification number 94-1612823
--	---

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization **COMMUNITY ACTION PARTNERSHIP OF** Employer identification number **94-1612823**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

94-1612823

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate value of contributions, aggregate value of grants, and aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows 2a, 2b, 2c, 2d for total number, acreage, certified historic structure, and non-certified historic structure.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. Yes No

Part V Endowment Funds
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		59,005.		59,005.
b Buildings		3,871,500.	3,511,936.	359,564.
c Leasehold improvements		1,002,782.	478,012.	524,770.
d Equipment		3,605,188.	2,316,448.	1,288,740.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				2,232,079.

Part VII Investments – Other Securities N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEPOSITS	109,555.
(2) RIGHT OF USE LEASE ASSET	16,780,224.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	16,889,779.

Part X Other Liabilities
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CDE RESERVE	81,568.
(3) DUE TO FUNDER	734,170.
(4) LEASE LIABILITIES, CURRENT	446,025.
(5) LEASE LIABILITIES, NET OF CURRENT	16,744,379.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	18,006,142.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	41,832,781.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	
	b Donated services and use of facilities	2b	3,476,805.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	3,476,805.
3	Subtract line 2e from line 1	3	38,355,976.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	38,355,976.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	41,772,978.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	3,476,805.
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	3,476,805.
3	Subtract line 2e from line 1	3	38,296,173.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	38,296,173.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

THE AGENCY HAS QUALIFIED AS A NON-PROFIT AGENCY AND HAS BEEN GRANTED TAX-EXEMPT STATUS PURSUANT TO INTERNAL REVENUE CODE SECTION 501(C) (3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D) AND IS EXEMPT FROM FEDERAL AND STATE OF CALIFORNIA INCOME TAXES. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PROVIDE ACCOUNTING AND DISCLOSURES GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL THE POSITIONS TAKEN IN ITS FEDERAL AND STATE EXEMPT

Part XIII Supplemental Information *(continued)***PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

AGENCY TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE AGENCY'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MATTIE MENDEZ EXECUTIVE DIR.	(i)	0.	0.	0.	85,812.	85,812.	0.
	(ii)	181,367.	0.	0.	0.	181,367.	0.
2 MARTIZA GOMEZ-ZARAGOSA HEAD START DIR	(i)	142,269.	0.	0.	16,168.	158,437.	0.
	(ii)	0.	0.	0.	0.	0.	0.
3 IRENE YANG HR DIRECTOR	(i)	140,715.	0.	0.	16,090.	156,805.	0.
	(ii)	0.	0.	0.	0.	0.	0.
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

EXPENSES	INCLUDING GRANTS	REVENUE
----------	------------------	---------

4,893,451.

OTHER PROGRAMS INCLUDING THE FOLLOWING:

*RAPE/SEXUAL ASSAULT SERVICES: VICTIM SERVICES PROVIDES HELP FOR SURVIVORS OF SEXUAL ASSAULT REGARDLESS OF HOW LONG AGO IT HAPPENED OR WHETHER OR NOT THE ASSAULT WAS REPORTED. SERVICES INCLUDE A CONFIDENTIAL 24-HOUR CRISIS LINE AND COUNSELING.

*CHILD FORENSIC INTERVIEW TEAM: PROVIDES MULTI-DISCIPLINARY TEAM TO CONDUCT INTERVIEW OF ALLEGED SEXUAL ABUSE WITH CHILDREN. PROVIDED 88 INTERVIEWS.

*VICTIM & WITNESS SERVICES: VICTIM SERVICES STRIVES TO REDUCE THE TRAUMA OF A CRIME BY EMPOWERING AND ASSISTING CRIME VICTIMS, WITNESSES, AND SIGNIFICANT OTHERS TO RESTRUCTURE THEIR LIVES THROUGH ADVOCACY, SUPPORT, INFORMATION, AND REFERRALS.

*MARTHA DIAZ DOMESTIC VIOLENCE & TRANSITIONAL HOUSING PROGRAMS: MARTHA DIAZ WILL PROVIDE UP TO 30 DAYS OF EMERGENCY SHELTER TO WOMEN AND CHILDREN WHO ARE IN IMMEDIATE DANGER OF DOMESTIC VIOLENCE. THE EXACT LOCATION OF THE 18-BED SHELTER IS KEPT CONFIDENTIAL TO PROTECT THE SAFETY OF THE RESIDENTS. ALL RESIDENTS RECEIVE LODGING, FOOD, AND CLOTHING. THERE WERE 33 INDIVIDUALS SERVED. THE TRANSITIONAL HOUSING PROGRAM PROVIDES HOUSING AND CONTINUED CASE MANAGEMENT FOR UP TO 18 MONTHS TO WOMEN AND CHILDREN FOLLOWING THE EMERGENCY SHELTER STAY. APPROXIMATELY 27 INDIVIDUALS WERE SERVED.

*STRENGTHENING FAMILIES PROGRAM: THIS PROGRAM INSTRUCTS PARENTS AND CHILDREN ON HOW TO FUNCTION AS AN IMPROVED FAMILY UNIT. IT TEACHES FAMILIES TO INTERACT WITH EACH

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

OTHER IN A THOUGHTFUL FASHION. APPROXIMATELY 165 FAMILIES SECURED TRAINING.

*HOUSING PROVIDED ON A NON-EMERGENCY BASIS: THERE WERE APPROXIMATELY 160 INDIVIDUALS WHO WERE PROVIDED HOUSING FOR THOSE WITH MENTAL HEALTH CONDITIONS. THIS HOUSING WAS IN ADDITION TO THOSE RECEIVING EMERGENCY HOUSING.

*EMERGENCY FOOD & SHELTER PROGRAMS: PROVIDE HOUSING ASSISTANCE TO QUALIFIED FAMILIES OF MADERA COUNTY. APPROXIMATELY 34 INDIVIDUALS WERE PROVIDED WITH RENTAL ASSISTANCE AND THERE WERE 376 OUTREACH SERVICES. THERE WERE 246 INDIVIDUALS PROVIDED FOOD AND 84 INDIVIDUALS WITH EMERGENCY SHELTER.

ENERGY PROGRAMS:

*THE COMMUNITY SERVICES DEPARTMENT RUNS THE LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP). LIHEAP APPLIES A CREDIT TO PG&E AND PROPANE ACCOUNTS, AND HELPS PAY FOR WOOD FOR APPLICANTS WHO QUALIFY.

*WEATHERIZATION ALSO FALLS UNDER THE COMMUNITY SERVICES DEPARTMENT. THE WEATHERIZATION SERVICE ENABLES FAMILIES TO PERMANENTLY REDUCE THEIR ENERGY BILLS BY MAKING THEIR HOMES MORE ENERGY EFFICIENT.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

ALL INFORMATION RETURNS ARE REVIEWED BY THE AGENCY'S CFO AND EXECUTIVE DIRECTOR PRIOR TO FILING. COMPLETED FORMS ARE PRESENTED TO THE FINANCE COMMITTEE AND/OR THE BOARD OF DIRECTORS.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF
MADERA COUNTY, INC.

Employer identification number

94-1612823

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE AGENCY CONDUCTS A SALARY COMPENSATION STUDY EVERY THREE YEARS. FROM THIS, A SALARY PLAN COVERING ALL CLASSES OF EMPLOYEES IN THE AGENCY IS PREPARED. THE PLAN DEPICTS MINIMUM, INTERMEDIATE AND MAXIMUM RATES OF PAY FOR EACH JOB CLASS. RATES ARE DETERMINED BY REVIEW OF THE FOLLOWING: A. PREVAILING RATES OF PAY FOR COMPARABLE WORK IN OTHER PUBLIC AND PRIVATE EMPLOYMENT; B. APPROPRIATE INTERNAL PAY DIFFERENCES BETWEEN THE AGENCY'S JOB CLASSES; C. CURRENT CHANGES IN COSTS OF LIVING; D. AGENCY FINANCIAL CONDITION; AND E. OTHER INFORMATION OR OUTSIDE SOURCES THE EXECUTIVE DIRECTOR DEEMS REASONABLE OR APPROPRIATE.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE AGENCY'S AUDITED FINANCIAL STATEMENTS AND BOARD AGENDAS ARE ON THE AGENCY'S WEBSITE.

**FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

DEPRECIATION CHARGED AGAINST RESTRICTED NET ASSETS.....	\$	-560,823.
NET ADDITIONS TO RESTRICTED NET ASSETS.....		912,777.
ROU ASSETS AND LIABILITIES CHARGED AGAINST RESTRICTED NA.....		-410,180.
	TOTAL \$	<u>-58,226.</u>

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 202025

2024

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	EIN or SSN 94-1612823
---	---------------------------------

Name and title of officer or person subject to tax
DONNA TOOLEY CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>38,355,976.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here. <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize HUDSON & COMPANY, INC. to enter my PIN 36667 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77728372490
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature KIP HUDSON Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 7/01/2024, and ending (mm/dd/yyyy) 6/30/2025.

Corporation/Organization name: COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. California corporation number: 0500803. FEIN: 94-1612823. Street address: 1225 GILL AVENUE, MADERA, CA 93637.

A First return. B Amended return. C IRC Section 4947(a)(1) trust. D Final information return? E Check accounting method: 1 Cash 2 Accrual 3 Other. F Federal return filed? G Is this a group filing? H Is this organization in a group exemption. I Did the organization have any changes to its guidelines not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 16 rows and 2 columns. Row 1: Gross sales or receipts from other sources. 83,279. Row 2: Gross dues and assessments from members and affiliates. Row 3: Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B. 38,272,697. Row 4: Total gross receipts for filing requirement test. 38,355,976. Row 5: Cost of goods sold. Row 6: Cost or other basis, and sales expenses of assets sold. Row 7: Total costs. Row 8: Total gross income. 38,355,976. Row 9: Total expenses and disbursements. 38,296,173. Row 10: Excess of receipts over expenses and disbursements. 59,803. Row 11: Total payments. Row 12: Use tax. Row 13: Payments balance. Row 14: Use tax balance. Row 15: Penalties and interest. Row 16: Balance due. 0.

Sign Here: Under penalties of perjury, I declare that I have examined this return... Signature of officer: CFO. Title: CFO. Date: [blank]. Telephone: 559-673-9173. Paid Preparer's Use Only: Preparer's signature: KIP HUDSON. Firm's name: HUDSON & COMPANY, INC. 7473 N INGRAM AVE, STE 102, FRESNO, CA 93711. Telephone: 559-475-8910. May the FTB discuss this return with the preparer shown above? [X] Yes [] No.

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	
	3	Dividends	●	3	
	4	Gross rents	●	4	63,444.
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	19,835.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	83,279.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.	●	11	245,110.
	12	Other salaries and wages	●	12	16,782,438.
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	3,380,175.
	16	Depreciation and depletion (See instructions)	●	16	
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 2	●	17	17,888,450.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	38,296,173.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		8,587,279.	●	5,567,863.
2	Net accounts receivable		3,756,920.	●	4,947,573.
3	Net notes receivable			●	
4	Inventories		22,875.	●	24,089.
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule.			●	
10 a	Depreciable assets	7,810,283.		8,479,470.	
b	Less accumulated depreciation	5,986,044.	1,824,239.	6,306,396.	2,173,074.
11	Land		59,005.	●	59,005.
12	Other assets. Attach schedule. STM 3		15,852,400.	●	16,985,795.
13	Total assets		30,102,718.		29,757,399.
Liabilities and net worth					
14	Accounts payable		5,115,739.	●	4,181,488.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule. STM 4		21,988,224.		22,575,579.
19	Capital stock or principal fund		2,998,755.	●	3,000,332.
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund			●	
22	Total liabilities and net worth		30,102,718.		29,757,399.

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	59,803.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year. Attach schedule.	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule.	●		10	Net income per return. Subtract line 9 from line 6.		59,803.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	Total. Add line 1 through line 5.		59,803.				

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.	Employer identification number 94-1612823
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization COMMUNITY ACTION PARTNERSHIP OF	Employer identification number 94-1612823
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH & HUMAN SERV 330 C STREET, SW WASHINGTON, DC 20201	\$ 5,339,032.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STANISLAUS CO. OFFICE OF EDUCATION 1100 H STREET MODESTO, CA 95354	\$ 9,748,748.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMM. ACTION PARTNERSHIP OF SLO CO. 1030 SOUTHWOOD DRIVE SAN LUIS OBISPO, CA 93401	\$ 7,652,570.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CALIFORNIA DEPT. OF CSD 2389 GATEWAY OAKS DRIVE #100 SACRAMENTO, CA 95833	\$ 1,397,677.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CA GOVERNOR'S OFFICE OF EMER. SERV. 3650 SCHRIEVER AVENUE MATHER, CA 95655	\$ 1,792,644.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CALIFORNIA DEPT OF SOCIAL SERVICES 1215 O STREET SACRAMENTO, CA 95814	\$ 9,511,450.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization COMMUNITY ACTION PARTNERSHIP OF	Employer identification number 94-1612823
---	--

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

OTHER INCOME.....	\$ 9,863.
OTHER INVESTMENT INCOME.....	2,774.
PARENT FEES.....	7,198.
TOTAL	<u>\$ 19,835.</u>

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

CAPITAL PURCHASES.....	\$ 545,458.
DEPRECIATION.....	10,341.
DIRECT ASSISTANCE.....	8,048,601.
INSURANCE.....	67,368.
MEDICAL EXPENSES.....	12,134.
OFFICE EXPENSES.....	2,320,540.
OTHER EMPLOYEE BENEFIT.....	4,397,124.
OTHER EXPENSES.....	240,286.
OTHER FEES.....	1,082,505.
POSTAGE AND SHIPPING.....	77,463.
RENTALS.....	214,058.
REPAIRS AND MAINTENANCE.....	60,495.
TELEPHONE.....	266,322.
TRAVEL.....	263,735.
VEHICLE EXPENSES.....	282,020.
TOTAL	<u>\$17,888,450.</u>

STATEMENT 3
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

DEPOSITS.....	109,555.
PREPAID EXPENSES AND DEFERRED CHARGES.....	96,016.
RIGHT OF USE LEASE ASSET.....	16,780,224.
TOTAL	<u>\$ 16,985,795.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

CDE RESERVE.....	81,568.
DEFERRED REVENUE.....	4,569,437.
DUE TO FUNDER.....	734,170.
LEASE LIABILITIES, CURRENT.....	446,025.
LEASE LIABILITIES, NET OF CURRENT.....	16,744,379.
TOTAL	<u>\$ 22,575,579.</u>



MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

(For Registry Use Only)

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

WEBSITE ADDRESS:
www.oag.ca.gov/charities

<p>COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Name of Organization</p> <p>List all DBAs and names the organization uses or has used 1225 GILL AVENUE Address (Number and Street)</p> <p>MADERA, CA 93637 City or Town, State, and ZIP Code</p> <p>559-673-9173 DTOOLEY@MADERACAP.ORG Telephone Number Email Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p><input type="checkbox"/> Organization requests email notifications</p> <p>State Charity Registration Number CT-46385</p> <p>Corporation or Organization No. 0500803</p> <p>Federal Employer ID No. 94-1612823</p>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice**

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/24 ending 6/30/25) list:

Total Revenue \$ (including noncash contributions) 38,355,976. **Noncash Contributions \$** 0. **Total Assets \$** 29,757,399.

Program Expenses \$ 35,244,530. **Total Expenses \$** 38,296,173.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

	DONNA TOOLEY	CFO	
Signature of Authorized Agent	Printed Name	Title	Date

**STATEMENT 1
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

U.S. DEPT. OF HEALTH & HUMAN SERVICES
330 C STREET, SW
WASHINGTON, D.C., 20201

CALIFORNIA DEPT. OF EDUCATION
1430 N STREET
SACRAMENTO, CA 95814

STANISLAUS CO. OFFICE OF EDUCATION
1100 H STREET
MODESTO, CA 95354

COUNTY OF MADERA
200 W. FOURTH STREET
MADERA, CA 93637

CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
3650 SCHRIEVER AVENUE
MATHER, CA 95655

DEPT. OF HOUSING & URBAN DEVELOPMENT
451 7TH STREET, SW
WASHNINTON, D.C. 20410

CA DEPT. OF COMMUNITY SERVICES AND DEVELOPMENT
2389 GATEWAY OAKS DRIVE, SUITE 100
SACRAMENTO, CA 95833

CITY OF MADERA
205 WEST FOURTH STREET
MADERA, CA 93637

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2024

8453-EO

Exempt Organization name COMMUNITY ACTION PARTNERSHIP OF	Identifying number 94-1612823
--	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5).....	1	38,355,976.
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14).....	2	38,355,976.
3 Refund (Form 109, line 26).....	3	
4 Balance due or Total amount due (Form 199, line 16 or Form 109, line 29).....	4	0.

Part II Settle Your Account Electronically for Taxable Year 2024

5 <input type="checkbox"/> Direct deposit of refund (Form 109 only.)
6 <input type="checkbox"/> Electronic funds withdrawal 6a Amount _____ 6b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are not installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____	11 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
10 Account number _____	

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here Signature of officer _____ Date _____ CFO Title _____

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO's signature KIP HUDSON	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01815018
Firm's name (or yours if self-employed) and address HUDSON & COMPANY, INC. 7473 N INGRAM AVE, STE 102 FRESNO CA				Firm's FEIN 81-1741762 ZIP code 93711

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
Firm's name (or yours if self-employed) and address			Firm's FEIN ZIP code



Report to the Board of Directors

Agenda Item Number E-2

Board Meeting for April 9, 2026

Author: Donna Tooley

DATE: March 23, 2026

TO: Board of Directors

FROM: Donna Tooley, Chief Financial Officer

SUBJECT: Award Audit Services for Agency-wide Audit 6/30/2026 and CAPMC 403(b) Retirement Plan for Year 12/31/2025

I. RECOMMENDATION:

Staff recommends that the Agency award its annual entity-wide financial and single audit for June 30, 2026 and the CAPMC 403(b) Retirement Plan for the Year Ended 12/31/2025 to Hudson & Company, Inc. Certified Public Accountants.

II. SUMMARY:

CAPMC is required by its contracts with the federal government to have an annual single-wide audit by its funding sources. Additionally, the Agency has additional tax and reporting requirements. The Agency is required to have an audit of its 403(b) Retirement Plan by the Department of Labor.

III. DISCUSSION:

A. Hudson & Company, Inc. CPAs was selected by CAPMC staff and the Board of Directors to perform the audits from among the following firms that provided a response to the Agency's RFP in 2024.

Brown Armstrong CPAs
Daniells Phillips Vaughan & Bock
Hudson & Company, Inc CPAs
Moss Adams LLP

Factors in the selection included professional experience of the firm; principals and experience of staff to be assigned to the audit; experience specific to the requirements of RFP; knowledge of applicable codes and regulations, especially those pertaining to State of California, Department of Social Services and Health and Human Services Head Start; training of key personnel and audit staff in 2 CFR Part 200, CDSS/CDE and OMB regulations; nature and quality of engagements recently completed; reliability and continuity of the firm; organization, structure, size and location of the firm; availability during specified timeframes and assurance of timely completion of work.

B. This will be the third year that the Agency has used this firm. The RFP provided for the initial year with an option of four additional one-year extensions.

- C. The cost of the entity-wide audited financial statements including the single audit under the Uniform Guidance and CDSS/CDE Compliance is proposed at \$51,290. The costs for the preparation of the Agency's information returns are scheduled for \$3,090. The ERISA audit and report on the financial statements of the Agency's 403(b) Retirement Plan is \$10,950.
- D. The Board must annually approve the appointment of the Agency's auditors.
- E. The firm's engagement letters are attached for your review and consideration. If approved by the Board, one of the governing officers is requested to sign the engagement letters. The CFO will also sign on behalf of CAPMC.

IV. FINANCING:

The cost of the audit and the other services have been budgeted as part of the indirect cost pool. The cost for the 6/30/2025 agency-wide audit was \$51,290 and the 2024 ERISA audit was \$10,950. The information returns have not yet been completed for 6/30/2025 but are pending Board approval.



February 7, 2026

Community Action Partnership of Madera County, Inc. 403(b) Plan
Attn: Ms. Mattie Mendez, Executive Director
1225 Gill Avenue
Madera, CA 93637

We are pleased to confirm our understanding of the services we are to provide for the Community Action Partnership of Madera County, Inc. 403(b) Plan (“the Plan”) for the year ended December 31, 2025 in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974.

Audit Scope and Objectives

You have requested that we perform an ERISA Section 103(a)(3)(C) audit and report on the financial statements of the Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2025, and the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the “financial statements”). As part of our audit, we will report on the supplemental schedules required by the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA-required supplemental schedules) for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America (GAAS). These schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

The financial statements and ERISA-required supplemental schedules are required to be included in the Plan’s Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the DOL.

Except as described in the following paragraph, the objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and elected to have the audit of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by Voya Retirement Insurance and Annuity Company, the trustee, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS. Those standards require that we are independent and that we fulfill our other ethical responsibilities relevant to the audit. For an ERISA Section 103(a)(3)(C) audit, the audit will not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America (GAAP). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Accuracy of participant data and contributions

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified to by the trustee, and certain other assets and liabilities by correspondence with financial institutions, and other third parties. We will also request written representations from your attorneys as part of the engagement.

We will communicate with management and those charged with governance certain matters as required by GAAS, including reportable findings identified during the audit of the Plan's financial statements as a result of testing relevant plan provisions.

As part of our audit, we will perform certain procedures as required by GAAS, directed at considering the Plan's compliance with applicable Internal Revenue Code (IRC) requirements for tax-exempt status, including whether management has performed relevant IRC compliance tests and has corrected or intends to correct failures. As we conduct our audit, we will be aware of the possibility that events affecting the Plan's tax status may have occurred. Similarly, we will be aware of the possibility that events affecting the Plan's compliance with the requirements of ERISA may have occurred. We will inform you of any instances of tax or ERISA noncompliance that come to our attention during the course of our audit. You should recognize, however, that our audit is not designed to, nor is it intended to, determine the Plan's overall compliance with applicable provisions of the IRC or ERISA.

The information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, will be subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with GAAS. Accordingly, our opinion will state whether the form and content of the supplemental schedules, other than the information agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and whether the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Our ERISA Section 103(a)(3)(C) audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will prepare the financial statements of the Plan in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate value measurements; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. You are also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. You are also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with the applicable financial reporting framework. You are also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Plan involving (1) Plan management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. You are responsible for the fair presentation of the supplemental schedules and the form and content of the supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from Senior Management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your personnel will prepare all schedules, analyses, and confirmations we request and will locate any invoices or other documents selected by us for testing.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

I am the engagement partner and am responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately August 1, 2026 and issue our report no later than October 1, 2026.

We estimate that our fees for the audit and other services will be \$10,950. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties. Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements and ERISA-required supplemental schedules. Our report will be addressed to trustees of the Plan. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to further modify our report, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.

We appreciate the opportunity to be of service to the Plan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

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

By Kip Hudson, CPA

RESPONSE:

This letter correctly sets forth the understanding of Community Action Partnership of Madera County, Inc. 403(b) Plan.

Plan Administrator's signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



February 7, 2026

Community Action Partnership of Madera County, Inc.
Attn: Ms. Mattie Mendez, Executive Director
1225 Gill Avenue
Madera, CA 93637

We are pleased to confirm our understanding of the services we are to provide for the Community Action Partnership of Madera County, Inc. (the Organization) for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2026, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

- 1) Schedule of expenditures of federal awards
- 2) Combining Statement of Financial Position
- 3) Combining Statement of Activities
- 4) Statements of Revenue and Expenses:
 - a) Community Services Block Grant Programs
 - b) Head Start Programs
 - c) Migrant Programs
 - d) Child Care Programs
 - e) Emergency Food and Shelter Programs
 - f) Energy Programs
 - g) Senior Programs
 - h) Other Programs
- 5) Supplemental Reporting Requirements of the California Department of Community Services and Development
 - a) CSD Contracts – Supplemental Statements of Revenue and Expense
 - b) Community Services Block Grant Program (CSBG) – Supplemental Statements of Revenue and Expense
- 6) Supplemental Reporting Requirements of the California Office of Emergency Services
 - a) Rape Crisis Program – Supplemental Statements of Revenue and Expense
 - b) Victim Witness Program – Supplemental Statements of Revenue and Expense
 - c) Advocacy and Outreach – Supplemental Statements of Revenue and Expense
 - d) Comprehensive Shelter Program – Supplemental Statements of Revenue and Expense
 - e) Transitional Housing Program – Supplemental Statements of Revenue and Expense
 - f) Child Advocacy Center Program – Supplemental Statements of Revenue and Expense

- 7) Supplemental Reporting Requirements of the California Department of Social Services
 - a) Schedules of Expenditures by State Categories
 - b) Schedule of Expenditures for Equipment
 - c) Schedule of Expenditures for Renovations and Repair
 - d) Combining Schedule of Administrative Costs relating to the California Department of Social Services Programs
 - e) Audited Attendance and Fiscal Reports
 - f) Audited Reserve Account Cash Activity Reports
- 8) Schedule of Findings and Questioned Costs

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of

management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition.
- Accurate and proper grant reporting.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs.

For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Organization's federal and state information returns for the year ended December 31, 2024 for the Internal Revenue Service and California Franchise Tax Board based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial

statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hudson & Company, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hudson & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kip Hudson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2026.

We estimate that our fees for the audit and other services other than the preparation of the information returns will be \$51,290 and \$3,090 for the preparation of the information returns. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption cause by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

If any dispute arises among the parties, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

HUDSON & COMPANY, INC.

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

By: Kip Hudson, CPA

Community Action Partnership of Madera County, Inc.

February 7, 2026

Page 8 of 8

RESPONSE:

This letter correctly sets forth the understanding of Community Action Partnership of Madera County, Inc.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Report to the Board of Directors

Agenda Item Number: E-3

Board Meeting for: April 9, 2026

Author: Donna Tooley

DATE: March 23, 2026

TO: Board of Directors

FROM: Donna Tooley, Chief Financial Officer

SUBJECT: Review and Accept the Proposed Records Access Revisions to CAPMC's Accounting & Financial Policies and Procedures to comply with recent court legislation and advice of CAPMC legal counsel related to records access.

I. RECOMMENDATION:

Review and consider accepting the proposed records access revisions to CAPMC's Accounting & Financial Policies and Procedures.

II. SUMMARY:

As the result of clarification from CAPMC's legal counsel, Russ Ryan, it has been determined that CAPMC is no longer subject to the California Public Access to Information Act (CPRA). Therefore, CAPMC is modifying its Accounting & Financial Policies and Procedures to remove this public inspection access.

III. DISCUSSION:

A. Per an email from Russ Ryan, CAPMC's legal counsel, there is significant overlap and a general belief that an organization's meetings are required to be open and public under the Brown Act, then their documents should be as well. I think it has largely been an assumption in California for many that quasi-public agencies like CAPMC who are subjected to the Brown Act are—by extension—also subject to the CPRA. However, courts have made it clear that these are separate obligations, the definitions of public and local agencies are different between the two statutes, and the purposes are separate and distinct as well.

B. His analysis is that CAPMC is not subject to the California Public Records Act. There is also a fair amount of confusion as to how the federal Freedom of Information Act ("FOIA") applies to public entities and whether the CPRA should be fully viewed as simply the California equivalent of the FOIA.

C. His legal case reference--*Community Action Agency of Butte County v. Superior Court (Bussey)*, 79 Cal. App. 5th 221 (2022)—addressed for the first time (the court actually stated that it was a case of "first impression", meaning that this is the first time a California court of appeal or the California Supreme Court had directly addressed whether community action agencies such as Butte County should be subject to the CPRA and spent considerable time analyzing

the applicable legal authorities that have interpreted and applied the CPRA to various types of governmental and non-profit organizations who perform quasi-governmental functions and how this would apply to the Community Action Agency of Butte County. It made specific reference to the services Butte County provides under community services block grants and other grants, particularly those related to social services and the alleviation of poverty.

D. The court first noted that the CPRA applies only to California state agencies, counties, cities, school districts and local public agencies and political subdivisions. When the Legislature passed the CPRA in 1968 it was concerned with public access to the records of governmental entities. Nongovernmental entities are included only in limited situations where they have heavily involved in “core” governmental duties as detailed below. It then observed that the definition of “local agency” in the CPRA is not to be interpreted to sweep so broadly that it includes local nonprofit organizations generally, but rather “only those nonprofits that were *legislative bodies of a local agency*” within the meaning of the CPRA. Such entities would only be subject to the CPRA if they operated as “*legislative bodies*” or “*functional arms of local government*,” which is a “very narrow” situation. And this is true even if the non-profit may be required to comply with the Brown Act due to the provision of other quasi-governmental functions such as education.

E. The court next stated that the only time a California non-profit agency can be treated as a “local public agency” under the CPRA is if it effectively operates as government agency or entity performing “core” governmental functions. The court then summarized by holding that the following four factors must be met—**all four**—in order for the CAA of Butte County (and, for that matter, other community action agencies or the decision would not have been published for guidance to other courts) to be required to comply with the CPRA:

1. Whether the nonprofit performs a core government function— the court interpreted “core government function” as a function normally exclusive to government agencies (i.e. law enforcement, zoning and permitting, etc.);
2. The nature and extent of government funding for the agency;
3. The nature and extent of government involvement in the day-to-day governance of the organization; and
4. Whether the nonprofit was created by a governmental entity.

While the court acknowledged that the CAA of Butte County received significant (nearly exclusive) government funding and the record was unclear as to whether it was created by a government entity (i.e. Butte County), it was clear that it: (a) did not perform core government functions; and (b) neither Butte County or any other government entity controlled the “day-to-day governance of the organization.” In making this determination, the court found that:

1. The receipt of community services block grants for actions such as for poverty alleviation “is not a core government function that cannot be delegated to the private sector,” citing cases such as *Hunt v. Superior Court*, 21 Cal.4th 984, 991, 90 (1999).

2. While community action agencies have a tripartite structure that includes representatives from local government such as members from the city council, board of supervisors, school district, etc., it was not under the direct control of any of those government agencies nor did it operate as a “*legislative body*” or a “*functional arm of local government*” which, as court noted, was a “very narrow” situation.

The same holds true for CAPMC. While CAPMC is primarily funded from government funding, and as we know it was incorporated in 1965 by the County of Madera as a private nonprofit to provide various social services within the County of Madera and surrounding areas, it does not provide “core government functions” nor does it act or operate as a “*legislative body*” or a “*functional arm of local government*.”

F. As we know, CAPMC operates Regional and Migrant Head Start programs in the County of Madera and areas of Fresno and Mariposa counties, which are federally funded programs so don’t count towards the application of the CPRA (if anything, those might count toward the FOIA, but that’s a separate analysis and not likely enough to push CAPMC into FOIA compliance). In any event, the Head Start programs provide day care and preschool to the children of low income families, while other CAPMC programs administer other social services programs such as Victim Services (including domestic violence services from sheltering to counseling, the operation of a domestic violence shelter, rape and sexual assault services, crisis hotline, CFIT interviews and examinations, etc.), Energy Assistance, a California state child care program, Effective Parenting Program, and others.

Nearly all of these services can and are provided in some form by private non-profit organizations and some can be provided by for-profit organizations as well. For example, childcare services are surely not deemed a “core government function” as they are provided by both for-profit and non-profit organizations with hundreds of such providers in Fresno and Madera counties. Individuals can even provide such care in their homes after meeting minimum requirements for doing so, including those who provide services that are subsidized or subject to reimbursement by CAPMC. I reviewed the website for CAA of Butte County, and other than Head Start and childcare programs, their programs are largely the same at CAPMC.

G. While it was less clear before 2022 before the *Bussey* case was published, now that it has been published, we can now be comfortable taking the position that CAPMC is not required to comply with the CPRA and assist in revising the various policies you cited to remove that language regarding the applicability of the CPRA to Agency actions and operations.

H. For the above reasons, the references to the California Public Records Act and the process of requesting those documents have been stricken from the Accounting & Financial Policies and Procedures if approved by the Board of Directors. The sections of the policy that are impacted by this change are included for your review and consideration. Deletions are shown as strikeouts and additions are shown as underlined words.

IV. FINANCING:
Not applicable

GOVERNMENT RETURNS

Overview

To legitimately conduct business, CAPMC must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions. Filing requirements of CAPMC include, but are not limited to, filing annual information returns with IRS, California Franchise Tax Board annual information return, Attorney General of California, state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

The Chief Financial Officer shall be responsible for identifying all filing requirements and assuring that CAPMC is in compliance with all such requirements. The Agency will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns. The Chief Financial Officer or his/her designee will prepare or cause to be prepared, review, approve, and sign the Agency's tax returns.

Filings made by CAPMC include, but are not limited to, the following returns:

1. **Form 990** - Annual information return of tax-exempt agencies, filed with IRS. Form 990 for CAPMC is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained by filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 990-T** - Annual tax return to report CAPMC's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.
3. **Form 199** – Annual tax return of tax-exempt agencies, filed with California Franchise Tax Board. Form 199 is due on the fifteenth day of the fifth month following year-end. Federal extensions of time to file Form 990 result in extensions for the Form 199.
4. **Form 109** – Annual tax return to report CAPMC's unrelated trade or business activities (if any), filed with the California Franchise Tax Board. Form 109 is due on the fifteenth day of the fifth month following year-end.
5. **Form RRF-1** – Annual registration renewal fee report, filed with the Attorney General of California. Form RRF is due by fifteenth day of the fourth month following year-end. The report may be amended as necessary. [The Registry of Charities and Fundraisers honors all IRS extensions for annual renewal filing deadlines.](#)
6. **Form 5500** - Annual return for CAPMC's employee benefits plans. Form 5500 is due on the last day of the seventh month after the end of the plan year (July 31), but a 2 ½-month extension of time to file may be requested using Form 5558.

7. **Personal Property Tax Return** - Filed with Fresno County and Madera County Tax Assessors to report personal property. CAPMC's personal property tax returns are due April 1.
8. **BOE 267 and BOE 267-A** – Annual filing with Fresno County and Madera County Tax Assessor to claim annual welfare exemption. To receive the full property tax exemption, the BOE 267 reports are due by February 15. Partial exemption may be granted for late filing.
9. **W-2's and 1099's** - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28, or March 31 if filing electronically. Generally, Form 1099 is required only if the Agency has provided more than \$600 in compensation to an independent contractor during the calendar year. As an added internal control, CAPMC mails the Form W-2's, rather than handing them out. Any mailed W-2's that are returned as undeliverable by the U.S. Postal Service should be investigated as this could be an indicator of a "ghost employee."
10. **Form 941 and DE 6** - Quarterly payroll tax return filed with IRS and State of California to report wages paid to employees and federal and state payroll taxes. Form 941 and DE 6 are due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.
11. **BOE 401** – Quarterly sales and use tax return to report sales subject to sales tax, filed with the State of California Board of Equalization. Form BOE 401 is due on the last day of the month following the quarter year-end date.
12. **Statement of Information (SI)** – Bi-annual statement to report officers and information about Agency with the State of California Secretary of State. Form SI-100 is due by the last day of December every other year.

CAPMC's fiscal and tax year-end is June 30. All annual tax and information returns of CAPMC (Form 990, Form 990-T, Form 109, and Form 199) are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Agency's Fiscal Department.

CAPMC complies with all state payroll tax requirements by withholding and remitting payroll taxes to the State of California of each CAPMC employee.

Review of Form 990 by Board of Directors

A draft of CAPMC's annual Form 990 information return shall be reviewed and approved by the Board of Directors and/or the Finance Committee prior to being filed with the Internal Revenue Service. This review and approval shall be documented in the minutes of these meetings.

Public Access to Information Returns

CAPMC is subject to Federal requirements to make the following forms "widely available" to all members of the general public:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and
2. CAPMC's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

CAPMC will comply with the federal requirements to make its forms widely available for no charge by posting all required forms on the Agency's website and referring all requests to this website within seven (7) days of receipt of any request, adheres to the following guidelines in order to comply with the preceding public disclosure requirements:

- ~~1. Anyone appearing in person at the offices of CAPMC during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Chief Financial Officer shall be responsible for maintaining this copy of each form and for making it available to all requesters.~~
- ~~2. For all written requests for copies of forms received by CAPMC, the Agency shall require prepayment of all copying and shipping charges. For requests for copies that are received without prepayment, CAPMC will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.~~
- ~~3. The copying cost charged for providing copies of requested forms shall be \$0.10 for each page. When fifteen minutes or more staff time is consumed, an additional charge for staff time will be charged on a cost basis for the time in excess of fifteen minutes. All copies shall be shipped to requesters via U. S. Mail, therefore the standard postage rates will apply.~~
- ~~4. After payment is received, all requested copies shall be shipped to requesters within 10 days. Making of all copies and shipping within the 10 day time period shall be the responsibility of the Fiscal Department.~~
- ~~5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits.~~
- ~~6. CAPMC shall accept certified checks and money orders for requests for copies made in person. CAPMC shall accept certified checks, money orders, or personal checks as payment for copies of forms requested in writing.~~
- 7.1. Persons requesting information may also be directed to an Internet posting through the GuideStar system found at www.Guidestar.org where the CAPMC's Form 990 can be located or the Agency's website at www.maderacap.org. The latest three years of the Form 990 are located on the Agency's website.

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Report to the Board of Directors

Agenda Item Number: E-4

Board of Directors Meeting for: April 9, 2026

Author: Maritza Gomez-Zaragoza

DATE: March 17, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Head Start Program Director

SUBJECT: Authorize the Submission of the Fresno Migrant Seasonal Head Start Refunding application for the 2026-2027 Program Year to Community Action Partnership of San Luis Obispo.

I. RECOMMENDATION:

Review & consider approving the submission of CAPMC Fresno Migrant Seasonal Head Starts Basic Grant application. (September 1, 2026 - August 31, 2027).

II. SUMMARY:

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

III. DISCUSSION:

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

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

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

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

1. Review 2024- 2025 and 2025-2026 Program Expenditures – YTD
2. Review 2024-2025 Program Operations – number of centers, days and hours of operation, and enrollment reports.
3. Review of new Workers' Compensation Rates.
4. Review cost of Health Insurance coverage.
5. Review all Health/Safety Monitoring Reports for all centers

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

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

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

Support for Recommendation:

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

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

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

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

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

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

Financial Impact

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

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

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

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

- The Fresno Migrant Seasonal Head Start Refunding application for the 2026-2027 Program Year will be presented for approval to the Policy Committee on April 8, 2026.

IV. FINANCIAL IMPACT: Significant

Migrant Head Start Basic Budget:	\$6,566,001
Migrant Head Start T&TA:	\$ 82,690
Administrative Budget	\$ 732,445
Total In-Kind Budget:	\$1,662,173

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Budget
 2026-27

3/27/2026
9:14 AM

Building Maintenance, Repair, and Occupancy

Fresno Headstart Office R&M	\$ 8,333.33	x	12	Mths		100,000.00	\$	150,000
Head Start Sites R&M	\$ 4,166.67	x	12	Mths		50,000.00		
Grounds Maintenance	-	x	12	Mths		\$ -	\$	-
Pest Control-Centers	\$ 820.83	x	12	Mths		\$ 9,850	\$	9,850
Burglar & Fire Alarm	\$ 624.99	x	12	Mths		\$ 7,500	\$	7,500
Custodial Services	\$ 1,000.00	x	12	Mths		\$ 12,000	\$	12,000

Building and Child Liability

Property Insurance	\$ 3,667.17	x	12	Mths		\$ 44,006	\$	45,574
Liability Insurance				Mths		\$ 504		
Student Activity Insurance	\$ 152.00	x	6	Mths		\$ 1,064		

Consultants

Psychological/Child Observation Services	\$ 2,000.00	x	6	Mths		\$ 12,000	\$	13,900
Consultant Expenses	\$ 149.98	x	6	Mths		\$ 900		
Legal	\$ 500	x	4	Mths	\$ 1,000	\$ 1,000		

Screening/Medical

Employee Screening/Medical & Drug Testing	4	Emp	x	\$ 250		\$ 1,000	\$	1,000
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Vehicle Repair & Maintenance

Vehicle Gas & Oil	\$ 5.00	x	3,000	Gallons		\$ 15,000	\$	77,216
Vehicle Insurance	\$ 3,518.00	x	12	Mths		\$ 42,216		
Vehicle Repair & Maintenance	\$ 1,666.67	x	12	Mths		\$ 20,000		

Travel and Per Diem

Staff Travel Local	\$ 2,403.35	x	6	Mths		\$ 14,420	\$	14,420
Education Reimbursement	4	Students	x	\$ 2,500		\$ 10,000		

Other

Property Taxes	\$ 6,000.00	x	1	Mths		\$ 6,000.00		
Fees and Licenses	\$ 5,000.00	x	6	Mths		\$ 31,500.00		
Fingerprints	\$ 200.00	x	12	Emp	\$ 2,400.00	\$ 3,600.00		
Employee Health and Safety, CAPMC 60th	74	Emps	x	\$ 100.00		\$ 7,400		
Parent Activity	\$ 85.71	x	6	Mths		\$ 3,600		
Parent Mileage	\$ 180.00	x	6	Mths		\$ 1,080.00		
PC Allowance	\$ 60.00	Mbrs@12Mtgs	x	5		\$ 1,800		
Policy Council Food	10	Mtgs	x	20.00		\$ 200		

Total Other

\$ 55,180

\$ 751,581

6I Total Operational Cost

16.7% \$ 1,093,881

Total Payroll Cost

75.0% \$ 4,924,452

Total Costs

\$ 6,018,333

6J Total Indirect Costs

Approved Indirect Rate 9.10%

8.34% \$ 547,668

TOTAL BUDGET

Contract \$ 6,566,001

Children 335
 Cost per Child \$ 19,600
 Inkind \$ 1,662,173

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Payroll Budget
 2026-27

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Sprg Brks	N/P All Staff	N/P All Staff	Total Work Days	Hrs Per Day	Benefit %	Total	
													YTD Wages	Federal Amount
FRESNO HEAD START 023 - Firebaugh														
CENTER DIRECTOR II	25	120	0	13	5			98	163	8.00	100.0%			
ADVOCATE II	25	120	0	13	5			98	163	8.00	100.0%			
TEACHER III		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER I		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER I		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER III		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE III		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		120	0	13	5			123	138	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		120	0	13	5			123	138	8.00	100.0%			
MAINTENANCE WORKER I		120	0	13	5			123	138	8.00	100.0%			
													\$ 478,380.40	\$ 600,611.40
FRESNO HEAD START 024 - Five Points														
CENTER DIRECTOR II	25	120	0	13	5			98	163	8.00	100.0%			
ADVOCATE II	25	120	0	13	5			98	163	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER I		120	0	13	5			123	138	8.00	100.0%			
TEACHER I		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE III		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE III		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE III		120	0	13	5			123	138	8.00	100.0%			
JANITOR		120	0	13	5			123	138	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		120	0	13	5			123	138	8.00	100.0%			
													\$ 385,250.00	\$ 482,217.00
FRESNO HEAD START 026 - Mendota														
CENTER DIRECTOR II	25	120	0	13	5			98	163	8.00	100.0%			
ADVOCATE III	25	120	0	13	5			98	163	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER I		120	0	13	5			123	138	8.00	100.0%			
TEACHER III		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
ASSOCIATE TEACHER		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE III		120	0	13	5			123	138	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		120	0	13	5			123	138	8.00	100.0%			
JANITOR		120	0	13	5			123	138	8.00	100.0%			
													\$ 388,690.00	\$ 487,026.00
FRESNO HEAD START 027 - Orange Cove (Winter)														
CENTER DIRECTOR II	25	153	0	14	11		8	50	203	8.00	100.0%			
ADVOCATE II	25	153	0	14	11		8	50	203	8.00	100.0%			
TEACHER III		153	0	14	11		8	75	178	8.00	100.0%			
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TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER I		153	0	14	11		8	75	178	8.00	100.0%			
ASSOCIATE TEACHER		153	0	14	11		8	75	178	8.00	100.0%			
ASSOCIATE TEACHER		153	0	14	11		8	75	178	8.00	100.0%			

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Payroll Budget
 2026-27

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Sprg Brks	N/P All Staff	N/P All Staff	Total Work Days	Hrs	Benefit % ^a	Total	Federal
											Per Day		YTD Wages	Amount
INSTRUCTIONAL AIDE III		153	0	14	11		8	75	178	8.00	100.0%			
INSTRUCTIONAL AIDE		153	0	14	11		8	75	178	8.00	100.0%			
INSTRUCTIONAL AIDE		153	0	14	11		8	75	178	8.00	100.0%			
FOOD SERVICE WORKER/INSTRUCTIONAL AIDE I		153	0	14	11		8	75	178	8.00	100.0%			
FOOD SERVICE/HEAD COOK (40+ MEALS)		153	0	14	11		8	75	178	8.00	100.0%			
JANITOR		153	0	14	11		8	75	178	8.00	100.0%			
												\$ 843,191.04	\$ 1,054,013.04	
FRESNO HEAD START 029 - Inez C Rodriguez (Winter)														
CENTER DIRECTOR I	25	153	0	14	11		8	50	203	8.00	100.0%			
ADVOCATE III	25	153	0	14	11		8	50	203	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
TEACHER II		153	0	14	11		8	75	178	8.00	100.0%			
ASSOCIATE TEACHER		153	0	14	11		8	75	178	8.00	100.0%			
INSTRUCTIONAL AIDE III		153	0	14	11		8	75	178	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		153	0	14	11		8	75	178	8.00	100.0%			
FOOD SERVICE/HEAD COOK (40+ MEALS)		153	0	14	11		8	75	178	8.00	100.0%			
JANITOR		153	0	14	11		8	75	178	8.00	100.0%			
												\$ 781,695.04	\$ 961,488.04	
FRESNO HEAD START 030 - Selma														
CENTER DIRECTOR I	25	120	0	13	5			98	163	8.00	100.0%			
ADVOCATE III	25	120	0	13	5			98	163	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
TEACHER II		120	0	13	5			123	138	8.00	100.0%			
ASSOCIATE TEACHER		120	0	13	5			123	138	8.00	100.0%			
INSTRUCTIONAL AIDE II/JANITOR		120	0	13	5			123	138	8.00	100.0%			
FOOD SERVICE/COOK (40 MEALS OR LESS)		120	0	13	5			123	138	8.00	100.0%			
JANITOR		120	0	13	5			123	138	8.00	100.0%			
												\$ 320,108.32	\$ 392,943.32	
Madera Office Support Staff														
HEAD START DEPUTY DIRECTOR-CHILD DEVELOPMENT SERVICES		248				13			261	2.40	30.0%			
HEAD START DEPUTY DIRECTOR-CHILD AND FAMILY SERVICES		248				13			261	1.92	24.0%			
AREA MANAGER		248				13			261	1.72	21.5%			
AREA MANAGER		248				13			261	6.01	75.1%			
ERSEA SERVICES CONTENT SPECIALIST		248				13			261	1.65	20.6%			
PARENT AND GOVERNANCE SPECIALIST		248				13			261	2.52	31.5%			
NUTRITION SERVICES CONTENT SPECIALIST		248				13			261	8.00	100.0%			
HEALTH SERVICES CONTENT SPECIALIST		248				13			261	2.34	29.3%			
HEALTH SERVICES TECHNICIAN		248				13			261	4.14	51.7%			
DISABILITIES/MENTAL HEALTH SERVICES CONTENT SPECIALIST		248				13			261	8.00	100.0%			
PROGRAM TECHNICIAN		248				13			261	2.14	26.8%			
PROGRAM TECHNICIAN		248				13			261	2.40	30.0%			
PROGRAM TECHNICIAN - HUMAN RESOURCES		248				13			261	3.11	38.9%			
DATA TECHNICIAN		248				13			261	8.00	100.0%			

Community Action Partnership of San Luis Obispo County, Inc.
 Fresno Migrant and Seasonal Head Start
 Community Action Partnership of Madera County
 PA 23 Basic Payroll Budget
 2026-27

DAYS OF OPERATION

Title	Pre-Start	Child Days	Duration	Staff w/o Child	Holidays	N/P Partial Staff	Winter/Sprg Brks	N/P All Staff	N/P All Staff	Total Work Days	Hrs	Benefit %	Total	Federal
											Per Day		YTD Wages	
FACILITIES SUPERVISOR		248			13					261	2.77	34.6%		
MAINTENANCE WORKER I		248			13					261	1.53	19.1%		
MAINTENANCE WORKER I		248			13					261	5.50	68.8%		
MAINTENANCE WORKER II		248			13					261	1.32	16.5%		
MAINTENANCE WORKER I		248			13					261	4.49	56.1%		
INFORMATION TECHNOLOGY HELP DESK TECHNICIAN		248			13					261	2.12	26.5%		
													\$ 663,861.25	\$ 855,366.77
Administration Staff														
HEAD START DIRECTOR		248			13					261	2.16	27.0%		
EXECUTIVE ADMINISTRATIVE AIDE		248			13					261	1.12	14.0%		
HUMAN RESOURCES ASSISTANT II		248			13					261	2.56	32.0%		
													\$ 71,706.12	\$ 90,786.07

Grand Total \$ 3,932,882.17 \$ 4,924,451.64

6A Total Salaries 3,691,477.72
 Accrued Vacation 223,169.17
 Merit 18,235.28
\$ 3,932,882.17

Taxes
 SUI 37,631.00
 FICA 319,941.00
\$ 357,572.00

Workers Comp \$ 128,269.83

6B Fringe Benefits
 Medical Insurance 212,041.84
 DVL Insurance 32,193.24
 Retirement Insurance Decline 61,014.00
 Retirement Insurance 4% 200,478.56
 Total Employee Benefits \$ 505,727.64

Grand Total 4,924,451.64

Community Action Partnership of Madera County
 Fresno Head Start
 Training and Technical Assistance
 Budget 2026-27

6a. SALARIES		\$0
6b. FRINGE BENEFITS		\$0
TOTAL SALARIES & FRINGE BENEFITS		\$0
 OPERATIONAL EXPENSES		
6c. TRAVEL		\$ 38,761
<u>1. NHSA Fall Leadership Institute</u>		\$5,925
Registration fee (\$750/day x 3 staff)	\$2,250	
Lodging (250/night x 4 nights x 3 rooms)	\$3,000	
Per diem (\$42/day x 5 days x 3 staff)	\$675	
<u>2. CACFP Annual Conference</u>		\$1,650
Registration fees (\$550 x 3 staff)	\$1,650	
<u>3. National Migrant & Seasonal Head Start</u>		\$9,660
Registration (\$650 x 6 staff)	\$3,900	
Lodging (\$250/night x 4 nights x 4 room, including parkin	\$4,000	
Per diem (\$42/day x 5 days x 6 staff)	\$1,260	
Parking & Incidentals	\$500	
<u>4. CLASS Leadership Summit</u>		\$3,804
Registration (\$600/ x 3 staff)	\$1,800	
Lodging (\$250/night x3 nights x 2 room, including parking	\$ 1,500	
Per diem (\$42/day x 4 days x 3 staff)	\$ 504	
<u>5. CHSA - Health Institute</u>		\$5,170
Registration (\$600 x 3 staff)	\$1,800	
Lodging (\$280/night x 4 nights x 2 room, including parkin	\$2,240	
Per diem (\$42/day x 5 days x 3 staff)	\$630	
Parking & Incidentals	\$500	
<u>6. ChildPlus - Training Scramble 2026</u>		\$6,866
Registration (\$1799 x 2 staff)	\$3,598	
Lodging (\$300/night x4 nights x 2 room	\$2,400	
Per diem (42/day x 4 days x 2 staff)	\$368	
Parking & Incidentals	\$500	
<u>7. Fresno City College - Ed2Go/Online Training</u>		\$906
Registration (\$151/instructor led 6 week program x 5 staff)	\$906	
<u>6. Zero to Three Conference</u>		\$4,780
Registration (\$550 x 3 staff)	\$1,650	
Lodging (\$250/night x4 nights x 2 room	\$2,000	
Per diem (42/day x 5 days x 3 staff)	\$630	
Parking & Incidentals	\$500	
 6d. EQUIPMENT		 \$0
 6e. SUPPLIES		 \$5,820
<u>1. Office/Program Supplies</u>		\$5,820
Resource materials for staff and parents training and meetings		
 6f. CONTRACTUAL		 \$0
 6g. CONSTRUCTION		 \$0

Community Action Partnership of Madera County
 Fresno Head Start
 Training and Technical Assistance
 Budget 2026-27

6h. OTHER			\$ 31,212.00
	<u>1. Consultants and Consultant Expenses</u>		\$31,212
	a. Policy Council Training with Agency Attorney	\$4,500	
	*Brown Act		
	*By-Laws		
	*Program Governance		
	*Role & Responsibilities		
	b. Area Manager, Coach, Teaching staff, 15 hour In-service		
	Curriculum Implementation Training	\$1,500	
	Curriculum Implementation COP	\$2,000	
	Pyramid Model Modules for Infants/Toddlers	\$2,000	
	Dual Language Learners Training	\$1,500	
	PITC Social Emotional development	\$2,200	
	CLASS Training	\$1,200	
	c. Health & Safety Trainings	\$5,500	
	*CPR/First Aid		
	*Emergency/Safety Procedures		
	*Child Abuse & Neglect		
	d. Food Handler and Food Manager Certification	\$412	
	*\$15/per person x 6 staff handlers	\$90	
	*\$161/person x 2 staff - Manager	\$322	
	e. Teach Stone - CLASS Certification	\$600	
	(\$150/Person x 4 Staff)		
	f. Child & Family Advanced Partnership Certificate	\$2,400	
	6 Advocates x \$300.00 each		
	2 Management Staff x \$300.00 each		
	g. Trauma Informed Care	\$1,200	
	h. Challenging Behaviors/Autism Spectrum Disorders	\$1,200	
	i. Transform challenging behavior	\$1,500	
	j. Staff Wellness Training	\$3,500	
	TOTAL DIRECT CHARGES		\$ 75,793
	INDIRECT COSTS	\$75,793	X 9.10%
6i. TOTAL PA 20 HEAD START T & TA BUDGET			<u>\$82,690</u>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
FRESNO MIGRANT HEAD START
ADMINISTRATIVE BUDGET
September 1, 2026 - August 31, 2027**

	Hrs./ Day	# Days	% Time	BASIC FEDERAL SHARE
6A PERSONNEL				
GOMEZ - ZARAGOZA, MARITZA	2.16	261	27%	\$ 39,681.20
RODRIGUEZ, JISSEL	1.12	261	14%	\$ 9,610.96
ENRIQUEZ, JOCELYN	2.56	261	32%	\$ 22,413.96
TOTAL SALARIES				<u><u>\$ 71,706</u></u>
6B FRINGE BENEFITS				
Health/Dental/Vision/Life Insurance				\$ 6,936.40
Workers' Compensation				\$ 2,338.33
PENSION				\$ 3,655.22
FICA				\$ 5,833.00
SUI				\$ 317.00
TOTAL FRINGE BENEFITS				<u><u>\$ 19,079.95</u></u>
TOTAL PERSONNEL COSTS				<u><u>\$ 90,785.95</u></u>
6C TRAVEL (OUT OF AREA)				
1. NHSA Fall Leadership Institute	\$ 5,925	x	100%	\$ 5,925.00
2. CACFP Annual Conference	\$ 1,650	x	100%	\$ 1,650.00
3. National Migrant & Seasonal Head Start	\$ 9,660	x	100%	\$ 9,660.00
4. CLASS Leadership Summit	\$ 3,804	x	100%	\$ 3,804.00
5. CHSA - Health Institute	\$ 5,170	x	100%	\$ 5,170.00
6. ChildPlus - Training Scramble 2026	\$ 6,866	x	100%	\$ 6,866.00
7. Fresno City College - Ed2Go/Online Training	\$ 906	x	100%	\$ 906.00
6. Zero to Three Conference	\$ 4,780	x	100%	\$ 4,780.00
TOTAL TRAVEL (OUT OF AREA)				<u><u>\$ 38,761</u></u>
6D EQUIPMENT (EXCESS \$5,000/UNIT)		\$ -		<u><u>\$ -</u></u>
6E SUPPLIES				
Office Supplies	\$ 36,000.00	per yr.	x 14.00%	5,040.00
Custodial Supplies	\$ 39,600.00	per yr.	x 5.00%	1,980.00
Postage	\$ 975.00	per yr.	x 100.00%	975.00
TOTAL SUPPLY COST				<u><u>\$ 7,995</u></u>
6F CONTRACTS				<u><u>-</u></u>
6G RENOVATION				<u><u>-</u></u>
6H OTHER				
Printing & Publication	4,800	per yr.	x 35.0%	1,680.00
Telephone	16,200	per yr.	x 1.5%	243.00
Rent	177,036	per yr.	x 2.0%	3,540.72
Utilities	18,000	per yr.	x 4.00%	720.00
Pest Control	9,850	per yr.	x 5.0%	492.50
Burglar & Alarm	7,500	per yr.	x 12.1%	907.50
Property Insurance	20,350	per yr.	x 1.0%	203.50
Liability Insurance	504	per yr.	x 10.0%	50.40
Legal	1,000	per yr.	x 100.0%	1,000.00
Fees & Licenses	31,500	per yr.	x 100.0%	31,500.00
TOTAL OTHER				<u><u>\$ 40,338</u></u>
6I TOTAL DIRECT COSTS				<u><u>\$ 177,880</u></u>
6J INDIRECT COSTS			Indirect Rate (9.1%)	<u><u>\$ 554,565</u></u>
TOTAL BUDGET				<u><u>\$ 732,445</u></u>
ADMINISTRATIVE PERCENTAGE				8.81%

Administrative Rate Calculation	
Fresno Migrant	\$ 6,566,001
Fresno T&TA	\$ 82,690
Non-Federal	\$ 1,662,173
	<u><u>\$ 8,310,864</u></u>
MAX ADMIN % ALLOWED = 15%	\$ 1,246,630
ADMIN BUDGET TOTAL	\$ 732,445
DIVIDED BY TOTAL FUNDING	\$ 8,310,864
ADMIN %	8.81%

**Community Action Partnership of Madera County
 Fresno Migrant Head Start
 Non-Federal Share (In-Kind Cash)
 Budget Detail Justification
 PA20/PA22
 Sept 1, 2026 - Aug 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>\$1,312</u>
1 Donated Materials	85.71 x 7 Sites	\$ 600.00	\$ 1,312.00
2 Donated Supplies	118.67 x 6 Months	\$ 712.00	
6f. CONTRACTUAL			\$0
6g. CONSTRUCTION			\$0
6h. OTHER			<u>\$1,660,861</u>
Rents	Appraised Annual Rent Paid	Inkind Value	\$167,502
023 Firebaugh	35,184.00 6,000.00	29,184.00	
024 Five Points	37,776.00 -	37,776.00	
026 Mendota	17,136.00 4,800.00	12,336.00	
027 Orange Cove	29,195.00 2.00	29,193.00	
029 Inez Rodriguez	30,408.00 2.00	30,406.00	
030 Selma	28,608.00 1.00	28,607.00	
	<u>178,307.00</u>		
	<u>10,805.00</u>		
Volunteers			\$1,493,359
PC Board	9 Members 0.50 Hrs 10 Mtgs \$64.61 Hr	\$2,907	
023 Firebaugh	30 Parents 49.36 Hrs 6 Mths \$27.55 Hr	\$244,776	
024 Five Points	24 Parents 49.36 Hrs 6 Mths \$27.55 Hr	\$195,821	
026 Mendota	20 Parents 49.36 Hrs 6 Mths \$27.55 Hr	\$163,184	
027 Orange Cove	24 Parents 49.36 Hrs 8 Mths \$27.55 Hr	\$261,095	
029 Inez Rodriguez	35 Parents 49.36 Hrs 8 Mths \$27.55 Hr	\$380,763	
030 Selma	30 Parents 49.36 Hrs 6 Mths \$27.55 Hr	\$244,776	
	172		
6i. TOTAL DIRECT EXPENSES			<u>\$1,662,173</u>
TOTAL NON-FEDERAL SHARE BUDGET			<u>\$1,662,173</u>

CAPMC - FRESNO MIGRANT/SEASONAL HEAD START

Fresno Basic Days of Operation 2026-27

3/27/26 9:08 AM

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	19
Child Days				20
Trans Days				0
Staff w/o Children				1
Holidays				1
Winter/Spring Break				0
Non-Op Days				0
		<u>22</u>		<u>22</u>

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

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				14
Trans Days				0
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Op Days				4
		<u>21</u>		<u>21</u>

Dec-26

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

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

Jan-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
Trans Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Op Days				21
		<u>21</u>		<u>21</u>

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

Mar-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	19
Child Days				0
Trans Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Op Days				23
		<u>23</u>		<u>23</u>

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

May-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				6
Trans Days				0
Staff w/o Children				5
Holidays				0
Winter/Spring Break				0
Non-Op Days				10
		<u>21</u>		<u>21</u>

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

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

Aug-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		22	Exp	22
Child Days				20
Trans Days				0
Staff w/o Children				2
Holidays				0
Winter/Spring Break				0
Saturdays				0
Non-Op Days				0
		<u>22</u>		<u>22</u>

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

	Sum	Winter
Child Days	120	150
Staff w/o Children	13	15
Holidays	5	9
Winter/Spring Break	-	8
Non-Op Days	123	79

CAPMC - FRESNO MIGRANT/SEASONAL HEAD START

Fresno Basic Winter Days of Operation

Orange Cove and Reedley

2026-27

3/27/26 9:08 AM

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	19
Child Days				20
Trans Days				0
Staff w/o Children				1
Holidays				1
Winter/Spring Break				0
Non-Op Days				0
		<u>22</u>		

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

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				14
Trans Days				0
Staff w/o Children				2
Holidays				1
Winter/Spring Break				0
Non-Op Days				4
		<u>21</u>		

Dec-26

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

Mth		23	Exp	20
Child Days				14
Trans Days				0
Staff w/o Children				0
Holidays				1
Winter/Spring Break				8
Non-Op Days				0
		<u>23</u>		

Jan-27

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

Mth		21	Exp	30
Child Days				17
Trans Days				0
Staff w/o Children				2
Holidays				2
Winter/Spring Break				0
Non-Op Days				0
		<u>21</u>		

Feb-27

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

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

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	19
Child Days				0
Trans Days				0
Staff w/o Children				0
Holidays				0
Winter/Spring Break				0
Non-Op Days				23
		<u>23</u>		

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

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				5
Trans Days				0
Staff w/o Children				5
Holidays				1
Winter/Spring Break				0
Non-Op Days				10
		<u>21</u>		

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

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

Aug-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		22	Exp	22
Child Days				20
Trans Days				0
Staff w/o Children				2
Holidays				0
Winter/Spring Break				0
Saturdays				0
Non-Op Days				0
		<u>22</u>		

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

	Sum	Winter
Child Days	150	
Staff w/o Children	15	
Holidays	9	
Winter/Spring Break	8	
Non-Op Days	79	



Report to the Board of Directors

Agenda Item Number: E-5

Board of Directors Meeting for: April 9, 2026

Author: Maritza Gomez-Zaragoza

DATE: March 18, 2026

TO: Board of Directors

FROM: Maritza Gomez-Zaragoza, Program Director

SUBJECT: Review and approve the 2025-2026 Madera Head Start and Early Head Start Self-Assessment Results, Findings and Plan of Action for Recommendations

I. **RECOMMENDATIONS**

Review and consider approving the 2025-2026 Madera Head Start and Early Head Start Self-Assessment Results, Findings and Plan of Action for Recommendations

II. **SUMMARY**

The 2025-2026 Self-Assessment was conducted during the week of December 8, 2025, through December 11, 2025. The central office staff were divided into four teams which consisted of two or more people. Sites were visited based on an assessment schedule, each team was given three days to visit, observe, interview staff and review documents, files or classrooms in order to identify program findings, recommendations and strengths.

III. **DISCUSSION**

Staff utilized program monitoring of children's file review, observations, staff interviews using the Focus Area one protocol and desktop monitoring to identify program strengths, findings, or areas of recommendation. The program process and systems were reviewed to collect data that was utilized as part of the self-assessment to identify strengths and areas of need in the implementation of policies, procedures, and processes. The areas reviewed were:

- Quality Education and Child Development services
- CLASS and Curriculum to Fidelity
- Quality Health Program Services/Environmental Health and Safety
- Quality Family and Community Engagement Services
- ERSEA – Eligibility, Recruitment, Selection Enrollment and Attendance
- Program Design and Management

Once all information and data were collected, staff determined that there were findings in the areas of Health Services, Family Services and ERSEA (funded enrollment). No recommendations were identified during the process. Staff did identify strengths in all service areas.

Staff developed the corrective plans to address identified findings that have been addressed or will be addressed in the coming months.

- The 2025-2026 Madera Head Start and Early Head Start Self-Assessment Results, Findings and Plan of Action for Recommendations will be presented to the Policy Council for approval on April 2, 2026.

IV. **FINANCING**: None



PROGRAM SELF-ASSESSMENT
Review Year 2025-2026
PROGRAM STRENGTHS, RECOMMENDATIONS AND FINDINGS

Program: CAPMC Madera/Mariposa Preschool Head Start & Early Head Start		December 8 – December 11, 2025
Program Area	Program Strengths/Highlights	
Quality Education and Child Development Services	<p>Strengths</p> <ul style="list-style-type: none"> • 1302.14(b)(1). The program consistently exceeds 10% of enrolled children with a disability. (Currently at 14.6% for RHS and 10.6% EHS.) • 1302.33(b)(1) An IEP/IFSP Review Form is utilized for children with a diagnosed disability that simplifies each of the child’s IEP/IFSP goals so that goals are understandable, as well as providing the corresponding DRDP measure(s) that make it easier to collect DRDP observations for those goals and then to include when individualizing the School Readiness Plan. • 1302.31(b)(1) All center staff and Family Facilitators have participated in the Teaching Pyramid training, including food service workers. This helps create an environment that is nurturing, responsive, and caring. • 1302.45(2) All classrooms are rich in social-emotional practices and support that teach children the skills to calm themselves, identify feelings, make and maintain friendships, and follow behavioral expectations. • 1302.34(6) At the time that screening results are provided, staff provide all parents/guardians with activities regardless of how the child scores on the ASQ screenings. • 1302.32 Curricula. During the program review, the Curriculum to Fidelity Checklist was completed for the Use and Structure indicators. After calculating the overall fidelity scores, it was found that Structure was implemented with high fidelity (97.6%). 	

- **1302.32(2) Curricula.**

The program consistently supports staff in effectively implementing curricula and provides materials for each curriculum study, offering several study kits for teachers to use in the classroom as needed.

- **1302.31 Teaching and the learning environment.**
RHS

The program completed the Classroom Assessment Scoring System® (CLASS®) to observe the quality of teacher-child interactions, obtaining scores that exceeded the Head Start Program Performance Standards thresholds for each CLASS® domain. These quality thresholds reflect the Office of Head Start (OHS) expectations for the learning environment in every Head Start program.

DOMAIN	Program's Score	Quality Threshold	Competitive Threshold
Emotional Support	6.87	6	5
Classroom Organization	6.44	6	5
Instructional Support	3.07	3	2.5

EHS

The HOVRS (Home Visitor Rating Scales) is an observational tool used to evaluate the quality of home visits by measuring how effectively home visitors build relationships with families and support parent-child interactions.

HV Practices	Relationship building with family	5.75
	Responsiveness to family strengths	5.75
	Facilitation of parent-child interaction	6.00
	Collaboration with parent	6.00
	Home Visitor Practices Score (sum):	5.88
Family Engagement	Parent-child interaction	5.50
	Parent engagement	5.75
	Child engagement	7.00
	Family Engagement Score (sum):	6.08

	<p>Highlight</p> <ul style="list-style-type: none"> • 1302.101 Overall, the files were well-organized
<p>Quality Health Program/Environmental Health and Safety</p>	<ul style="list-style-type: none"> • 1302.44-Child Nutrition The program is currently offering an insulated MyPlate lunch bag with educational materials and books on healthy eating, physical activities, and beverages, along with a place mat of colorful fruits and vegetables, recipe book, and a scarf for play to all children graphing at or above the 95th percentile on their height and weight graph.
<p>Quality Family and Community Engagement Services</p>	<p>Highlights</p> <p>1302.92(4) Training & 1302.91(e)(7) Staff Qualifications 5 Advocates are attending the Child and Family Certificate program. This program meets the requirement of the Head Start Program Performance Standards for staff who work directly with families. The program consists of 80 assignments in the family area and covers essential topics such as family assessment, self-care, communication skills, data utilization, engaging fathers, and comprehensive coverage of the Head Start Program Performance Standards.</p> <p>1302.51(b) – Parenting Curriculum The program continues to offer parents the opportunity to participate in the parent curriculum-Ready Rosie platform. Based on past data there was an increase of parent participation in the Ready Rosie platform by viewing educational videos. It is highly probable that the program will surpass last year total video views by the end of this year</p> <p>1302.50 (b)(4) Family Engagement 1301.3 (a)(b) Policy Council The program maintains compliance by ensuring that at least one currently enrolled parent from each center serves as a representative on the Policy Council. Having an active parent voice provides insight into the needs and experiences of enrolled families. The proportionate representation supports informed decision-making, strengthens family engagement, and helps guide the agency in the right direction.</p>
<p>ERSEA</p>	<p>Highlights</p> <p>1302.13 Recruitment</p> <ul style="list-style-type: none"> • The program participated in 43 recruitment events in 2025. The proactive recruitment efforts from the ERSEA team, Family Advocates and Family Facilitators allowed an increase in program visibility and steadiness in enrollment; EHS and 8 out of the 10 RHS centers have maintained full enrollment throughout the season.

- Throughout 2025, the program received 154 online interest forms. The 2 top referral types: family and friends and Google. Most of the interest forms were received in March, June, July and October.



1302.16 (a2) (b) Attendance

- Family Advocates are providing children “Perfect Attendance” certificates. The program’s goal is to reduce chronic absenteeism, boost early academic development, and establish consistent routines.

Program Management & Quality Improvement

1302.102 (1) (i -iv) Monitoring Program Performance

The program has implemented a monitoring system that allows program staff to identify compliance and noncompliance issues. The system allows for quick response to address issues either by providing T&TA or ensuring health and safety issues are address immediately or as soon as possible. Staff analyzes monitoring information to inform program planning and staff training.

Performance Standards: Program Area	Recommendation	Corrective Plan of Action	Timeframe	Person Responsible
	No Recommendations Noted			

Performance Standards: Program Area	Finding	Corrective Plan of Action	Timeframe	Person Responsible
1302.47(b)(8)	During the review, it was identified that 4 out of 7 centers failed to properly document or complete the required evacuation and lockdown drills within the 90-day time frame.	<p>The requirement for drill completion will be reviewed with the Site Supervisors during their pre-service.</p> <p>The Site Supervisors will scan documentation of drill completion to the Health Specialist before the 90-day time frame.</p>	<p>July 2026</p> <p>October 2026</p>	<p>Health Specialist</p> <p>Site Supervisors</p>
<p>1302.42(c)(d) 1302.101</p>	<p>Health Services</p> <p>During the review, it was identified that the staff are not consistently documenting required follow-ups that align with the program's expectations. Staff are omitting follow-up entries or not providing the full story of the actions they have taken to obtain missing health related requirements. As a result, the documentation does not fully reflect the follow ups completed, which have limited the visibility of the staff attempts to obtain information and medical records in a timely manner.</p> <p>Family Services</p> <p>Family engagement case note documentation for 86% of files reviewed during self-assessment is inconsistent and two files are missing case notes documentation. It is recommended to</p>	<ul style="list-style-type: none"> • Training will be provided to the Advocates to ensure understating of the requirements. Examples of scenarios will be provided. • Monthly monitoring will be conducted to ensure compliance with expectations. • T&TA will be provided for sites/programs needing additional support as identified during monitoring. <ul style="list-style-type: none"> • Update procedures regarding case notes. • Provided training during preservice and/or during monthly Advocate meetings on the revised procedure. 	<p>Feb February</p> <p>February 2026</p>	<p>Health Specialist</p> <p>Deputy Director CFS</p>

	strengthen the family case note systems for the family services area to ensure consistency with family engagement documentation.	<ul style="list-style-type: none"> Monthly monitoring will be conducted to ensure compliance with expectations. <p>T&TA will be provided for sites/programs needing additional support as identified during monitoring.</p>		
1302.15 (a) ERSEA	<p>Enrollment</p> <p>At the time of the self-assessment, the program had not met its funded enrollment of 196. The program was able to reach 94.39% of the enrollment contract.</p>	<p>CAPMC will be working on the following steps to ensure the program meets its funded enrollment in the upcoming years:</p> <ul style="list-style-type: none"> Continue to attend recruitment events throughout Madera County. Network with other agencies to foster collaboration, resource sharing, and collective advocacy to amplify program visibility. Host recruitment event/resource fair for the community to increase program visibility. Maintain robust waitlist before enrollment issues arise. Purchase recruitment material for distribution with program information. Strategize innovative recruitment ideas and propose to management for review and implementation. Change in scope to convert slots into EHS slots. 	<p>January 2026 – May 2026</p> <p>August 2026 – May 2027</p>	<p>HS Program Director ERSEA Specialist Family Advocates</p>

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2026 AS OF MARCH 24, 2026**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
CSBG 01/01/2026 - 12/31/2026 218	318,202.00	26,803.63	25.00%	8.42%	Provide social service programs and administrative expenses
CSBG DISCRETIONARY NO CONTRACT 217	0.00	0.00	#DIV/0!	#DIV/0!	Provide social service programs and administrative expenses
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/25 - 05/31/26 311/380	4,496,470.00	3,644,177.12	83.33%	81.05%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/1/25 - 05/31/26 310	46,025.00	20,912.56	83.33%	45.44%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/1/25 - 05/31/26 312	826,615.00	610,564.36	83.33%	73.86%	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	7,517.75	83.33%	56.22%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/25 - 06/30/26 319	1,192,760.00	796,498.92	75.00%	66.78%	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	210,506.96	50.00%	34.60%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/26 - 02/28/27 321/362	6,303,222.00	119,927.85	8.33%	1.90%	Provide HS services to 479 migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/26 - 02/28/27 320	30,177.00	1,520.29	8.33%	5.04%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/25 - 06/30/26 322/324	992,716.00	806,057.16	75.00%	81.20%	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	132,804.26	75.00%	78.15%	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	18,480.19	83.33%	9.86%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 FISCAL EXPENDITURE REPORT
 FOR THE PERIOD ENDED MARCH 31, 2026 AS OF MARCH 24, 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	2,750,703.71	58.33%	41.89%	Provide HS services to to 469 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/25 - 08/31/26 330	82,690.00	36,264.49	58.33%	43.86%	Provide training for staff and parents
FRESNO MIGRANT FRESNO COE QUALITY COUNTS 09/01/2025 - 08/31/2026 351	425,745.25	0.00	58.33%	0.00%	Provide low-income children high quality preschool programs with focus on child development, teaching, and program/environment quality
DSS STRENGTHENING FAMILIES 07/01/2025 - 06/30/2026 371	277,136.00	163,493.94	75.00%	58.99%	Provides training and education to parentx to strengthen family relationships

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 FISCAL EXPENDITURE REPORT
 FOR THE PERIOD ENDED MARCH 31, 2026 AS OF MARCH 24, 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	3,936.33	75.00%	49.22%	Training and supplies for child care providers
R & R GENERAL 07/01/25 - 06/30/26 401	297,087.00	205,609.82	75.00%	69.21%	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	146,679.03	75.00%	47.76%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/25 - 06/30/26 424	55,064.00	28,844.81	75.00%	52.38%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/25 - 06/30/26 414	8,294,765.00	3,574,018.57	75.00%	43.09%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 07/01/25 - 06/30/26 427	1,848,171.00	804,482.65	75.00%	43.53%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/25 - 06/30/26 428	1,166,253.00	717,542.23	75.00%	61.53%	Provide subsidized child care for eligible families

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED MARCH 31, 2026 AS OF MARCH 24, 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	149,556.99	50.00%	43.95%	Assist victims of sexual assault
VICTIM WITNESS/CALOES 10/01/25 - 09/30/26 501	435,577.00	154,909.63	50.00%	35.56%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE 10/01/25 - 09/30/26 533	539,465.00	227,307.13	50.00%	42.14%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE 07/01/25 - 06/30/26 502	22,000.00	881.30	75.00%	4.01%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION 07/01/25 - 06/30/26 504	4,000.00	0.00	75.00%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND 07/01/25 - 06/30/26 DONATIONS ONLY 507/525	2,000.00	0.00	75.00%	0.00%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND 07/01/25 - 06/30/26 DONATIONS ONLY 510	2,500.00	5,402.20	75.00%	216.09%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH 01/01/26 - 12/31/26 508	196,906.00	43,763.09	25.00%	22.23%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING 01/01/26 - 12/31/26 531	135,000.00	27,193.62	25.00%	20.14%	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	75.00%	2.39%	Provide child sexual assault interviews
CHILD ADVOCACY CENTER (KC) PROGRAM CALOES 04/01/2025 - 03/31/2026 535	200,000.00	181,405.47	100.00%	90.70%	Provide funding to operate child advocacy center and provide child sexual assault interviews

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 FISCAL EXPENDITURE REPORT
 FOR THE PERIOD ENDED MARCH 31, 2026 AS OF MARCH 24, 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	99,971.49	25.00%	12.72%	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	923,707.25	85.00%	97.21%	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	13,754.21	75.00%	27.51%	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 MARCH 31, 2026 AS OF MARCH 24, 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	75.00%	100.00%	Provides funding for homeless support and emergency services
SHUNAMMITE PLACE 11/01/25 - 10/31/26 224	848,597.00	311,282.00	41.67%	36.68%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG 07/01/25 - 06/30/26 231	20,000.00	18,092.17	75.00%	90.46%	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	241,198.61	64.29%	69.57%	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	68,225.74	30.56%	10.26%	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	527,617.41	91.67%	100.19%	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	173,434.92	41.67%	32.13%	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	157,268.58	27.27%	15.73%	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
February 28, 2026**

F-4A

	<u>This Year</u>
Assets	
1113- CASH IN WESTAMERICA PAYROLL CK	5,293.56
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	398,221.13
1122- SAVINGS - WESTAMERICA	6,345,131.04
1124- CD VICTIM SERVICES - COMMUNITY WEST BANK	400,000.00
1130- PETTY CASH	650.00
1199- CASH CLEARING	0.00
1310- GRANTS RECEIVABLE	4,159,701.86
1320- ACCOUNTS RECEIVABLE	(967,065.60)
1323- A/R IGNITE MY CITY CHURCH	606.78
1328- EMPLOYEE & TRAVEL ADVANCES	1,554.00
1329- ADVANCE CLEARING	21,218.22
1410- PREPAID EXPENSES	120,478.34
1412- PREPAID POSTAGE	3,805.10
1420- SECURITY DEPOSITS	43,261.04
1421- WORKERS' COMP DEPOSIT	58,943.00
1450- INVENTORY	8,684.19
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
	16,780,224.00
Total Assets	29,612,785.56
Liabilities and Net Assets	
2101- ACCOUNTS PAYABLE	1,105,840.17
2111- ACCOUNTS PAYABLE - MANUAL	13,969.45
2112- ACCOUNTS PAY-FUNDING SOURCE	626,042.48
2115- A/P OTHERS	5,336.85
2121- ACCRUED PAYROLL	463,833.91
2122- ACCRUED VACATION	1,166,832.72
2123- ACCRUED PAYROLL - MANUAL	849.40
2211- FICA PAYABLE	26,285.58
2212- FICA-MED PAYABLE	6,147.46

2213- FIT PAYABLE	19,011.00
2215- SIT PAYABLE	10,047.85
2216- SDI PAYABLE	2,755.69
2217- SUI PAYABLE	2,016.05
2218- GARNISHMENTS PAYABLE	2.36
2220- WORKER'S COMP PAYABLE	17,452.48
2231- RETIREMENT PAYABLE-ER CONTRIB	827,357.93
2232- W/H RETIREMENT	(10.00)
2233- W/H RETIREMENT-ER403B BENEFIT	650.00
2244- KAISER MID20	(45.27)
2245- KAISER HIGH15	105.35
2248- KAISER LOW30	(49.86)
2252- SELF INSURANCE - LIFE & ADD	(104.61)
2253- VISION INSURANCE PAYABLE	(450.05)
2254- SELF INSURANCE - DENTAL	71,473.84
2255- UNION DUES & FEE PAYMENTS	0.00
2258- TELEMEDICINE	63.50
2259- TELEMEDICINE BUNDLE PLAN	85.25
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	3,804.81
2410- DEFERRED GRANT REVENUE	4,570,515.33
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
	<hr/>
Total Liabilities	26,675,378.39
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	(62,927.99)
Total Net Assets	<hr/> 2,937,407.17
	<hr/>
Total Liabilities and Net Assets	<hr/> <hr/> 29,612,785.56

**Community Action Partnership of Madera County, Inc.
Consolidated Revenue and Expense
February 28, 2026**

F-4B

	<u>Year-To-Date</u> <u>Actual</u>
<u>Revenues</u>	
4110- GRANT INCOME-FEDERAL	17,315,793.81
4120- GRANT INCOME-STATE	7,872,875.05
4130- GRANT INCOME-AREA	169,631.82
4210- DONATIONS	27,631.11
4220- IN KIND CONTRIBUTIONS	1,924,097.32
4315- CHILD CRE REVENUE-STATE	6,816.25
4320- INTEREST INCOME	2,527.28
4330- SALE OF ASSETS	7,000.00
4350- RENTAL INCOME	50,075.04
4390- MISCELLANEOUS INCOME	1,747.90
4900- INDIRECT COST REIMBURSEMENT	2,018,408.25
	29,396,603.83
 Total Revenues	 29,396,603.83
<u>Expenses</u>	
5010- SALARIES & WAGES	10,621,163.43
5012- DIRECTOR'S SALARY	128,914.92
5020- ACCRUED VACATION PAY	652,208.88
5110- BENEFITS	4,979.86
5112- HEALTH INSURANCE	1,085,532.40
5114- WORKER'S COMPENSATION	295,329.20
5116- PENSION	651,056.84
5122- FICA	862,759.55
5124- SUI	107,495.67
5125- DIRECTOR'S FRINGE	60,505.74
5130- ACCRUED VACATION FICA	40,141.43
6110- OFFICE SUPPLIES	41,852.53
6112- DATA PROCESSING SUPPLIES	438,473.95
6121- FOOD	344,617.41
6122- KITCHEN SUPPLIES	45,415.39
6130- PROGRAM SUPPLIES	560,966.85
6132- MEDICAL & DENTAL SUPPLIES	23,435.70
6134- INSTRUCTIONAL SUPPLIES	20,032.72
6140- CUSTODIAL SUPPLIES & MAINTENANCE TOOLS	103,705.83
6142- LINEN/LAUNDRY	90.00
6143- FURNISHINGS	42,811.76
6150- UNIFORM RENTAL/PURCHASE	150.00
6170- POSTAGE & SHIPPING	20,860.87

6180- EQUIPMENT RENTAL	166,505.34
6181- EQUIPMENT MAINTENANCE	22,143.80
6216- CAPITAL EXPENDITURES > \$1000	4,000.00
6221- EQUIPMENT OVER > \$5000	378,212.21
6310- PRINTING & PUBLICATIONS	15,127.64
6312- ADVERTISING & PROMOTION	13,751.04
6320- TELEPHONE	231,293.81
6410- RENT	1,141,084.94
6420- UTILITIES/ DISPOSAL	387,874.96
6432- BUILDING & GROUNDS REPAIRS/ MAINTENANCE	247,811.19
6433- GROUNDS MAINTENANCE	78,566.54
6436- PEST CONTROL	21,745.14
6437- BURGLAR & FIRE ALARM	38,843.98
6440- PROPERTY INSURANCE	113,189.38
6510- AUDIT	62,240.00
6520- CONSULTANTS	67,786.57
6522- CONSULTANT EXPENSES	684.60
6524- CONTRACTS	114,598.03
6530- LEGAL	60,262.40
6540- CUSTODIAL SERVICES	96,700.00
6555- MEDICAL SCREENING/DEAT/STAFF	5,859.00
6610- GAS & OIL	34,874.31
6620- VEHICLE INSURANCE	124,029.12
6630- VEHICLE LICENSE & FEES	10.00
6640- VEHICLE REPAIR & MAINTENANCE	72,469.07
6712- STAFF TRAVEL-LOCAL	11,290.39
6714- STAFF TRAVEL-OUT OF AREA	47,000.76
6722- PER DIEM - STAFF	3,596.90
6730- VOLUNTEER TRAVEL	7,129.61
6742- TRAINING - STAFF	62,158.12
6744- TRAINING - VOLUNTEER	3,867.43
6810- BANK CHARGES	4,006.06
6832- LIABILITY INSURANCE	40,636.59
6834- STUDENT ACTIVITY INSURANCE	3,920.22
6840- PROPERTY TAXES	6,401.04
6850- FEES & LICENSES	85,199.90
6851- CPR FEES	3,608.00
6852- FINGERPRINT	8,584.50
6875- EMPLOYEE HEALTH & WELFARE	60,142.34
6892- CASH SHORT/OVER	(0.20)
7110- PARENT ACTIVITIES	66.79
7111- PARENT MILEAGE	1,117.35
7112- PARENT INVOLVEMENT	4,557.70
7114- PC ALLOWANCE	3,990.00
7116- POLICY COUNCIL FOOD ALLOWANCE	1,213.49
7210- TRANSPORTATION VOUCHERS	1,167.13
7224- CLIENT RENT	123,734.28

7226- CLIENT LODGING/SHELTER	153,543.00
7230- CLIENT FOOD	6,158.18
7240- DIRECT BENEFITS	5,168,787.91
7241- DIRECT BENEFITS - COLA	46,008.00
7245- DIRECT BENEFITS - STATE	6,816.25
8110- IN KIND SALARIES	1,607,921.76
8120- IN KIND RENT	291,962.30
8130- IN KIND - OTHER	24,213.26
9010- INDIRECT COST ALLOCATION	<u>2,018,568.76</u>
Total Expenses	<u>29,459,531.82</u>
Excess Revenue Over (Under) Expenditures	<u><u>(62,927.99)</u></u>

Fresno Migrant Head Start
Budget to Actual (331 Basic)
Period Ending February 28, 2026

Account Description	Grant Budget	Current	Current Mth	Prior Mth	Current vs Budget	YTD	% Spent	Encumbered	YTD Actual +	Budget Balance
		Period	YTD	YTD	YTD	Budget			Encumbered	
REVENUES										
4110 GRANT INCOME-FEDERAL	6,566,001.00	196,407.38	2,628,585.82	2,432,178.44	(720,054.67)	3,348,640.49	40.03%	17,263.58	2,645,849.40	3,920,151.60
4130 GRANT INCOME-AREA	0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
4210 DONATIONS	0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
4220 IN KIND CONTRIBUTIONS	1,662,173.00	73,802.60	327,884.76	254,082.16	(519,818.24)	847,703.00	19.73%	0.00	327,884.76	1,334,288.24
4330- SALE OF ASSETS	0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
4390 MISC INCOME	0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
TOTAL REVENUES	8,228,174.00	270,209.98	2,956,470.58	2,658,343.44	(1,239,872.91)	4,196,343.49	35.93%	17,263.58	2,973,734.16	5,254,439.84
5010 SALARIES & WAGES	6A 3,733,795.00	46,309.76	1,484,458.61	1,438,148.85	(410,416.39)	1,894,875.00	39.76%	0.00	1,484,458.61	2,249,336.39
5012- DIRECTOR'S SALARY	6A 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5019- SALARIES & WAGES C19	6A 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5020 ACCRUED VACATION PAY	6A 233,685.00	2,763.30	96,546.84	93,783.54	(15,267.58)	111,814.42	41.31%	0.00	96,546.84	137,138.16
5112 HEALTH INSURANCE	6B 241,076.00	6,428.09	110,794.88	104,366.79	(34,219.90)	145,014.78	45.96%	0.00	110,794.88	130,281.12
5114 WORKER'S COMPENSATION	6B 112,264.00	749.57	52,249.15	51,499.58	(13,448.10)	65,697.25	46.54%	0.00	52,249.15	60,014.85
5115- Worker's Compensation C19	6B 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5116 PENSION	6B 281,464.00	2,422.73	113,584.25	111,161.52	(60,681.90)	174,266.15	40.35%	0.00	113,584.25	167,879.75
5117- Pension C19	6B 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5121- FICA C19	6B 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5122 FICA	6B 305,126.00	3,573.78	129,738.58	126,164.80	(32,695.16)	162,433.74	42.52%	0.00	129,738.58	175,387.42
5124 SUI	6B 45,376.00	376.46	4,490.85	4,114.39	(16,336.15)	20,827.00	9.90%	0.00	4,490.85	40,885.15
5125- DIRECTOR'S FRINGE	6B 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
5130 ACCRUED VACATION FRINGE	6B 19,098.00	211.17	7,380.32	7,169.15	(2,204.66)	9,584.98	38.64%	0.00	7,380.32	11,717.68
6714 STAFF TRAVEL-OUT OF AREA	6C 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6722 PER DIEM - STAFF	6C 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6221 EQUIPMENT OVER > \$5000	6D 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6110 OFFICE SUPPLIES	6E 20,000.00	375.52	2,394.40	2,018.88	(7,275.60)	9,670.00	11.97%	53.35	2,447.75	17,552.25
6112 DATA PROCESSING SUPPLIES	6E 95,000.00	9,493.17	32,690.18	23,197.01	(14,797.82)	47,488.00	34.41%	10,466.20	43,156.38	51,843.62
6121 FOOD	6E 10,000.00	0.00	2,513.21	2,513.21	73.21	2,440.00	25.13%	0.00	2,513.21	7,486.79
6122 KITCHEN SUPPLIES	6E 7,500.00	0.00	2,660.16	2,660.16	2,660.16	0.00	35.47%	0.00	2,660.16	4,839.84
6130 PROGRAM SUPPLIES	6E 73,000.00	11,070.77	38,022.75	26,951.98	(13,277.25)	51,300.00	52.09%	867.08	38,889.83	34,110.17
6134 INSTRUCTIONAL SUPPLIES	6E 5,000.00	0.00	0.00	0.00	(5,328.00)	5,328.00	0.00%	0.00	0.00	5,000.00
6140 CUSTODIAL SUPPLIES	6E 12,000.00	3,791.29	13,625.48	9,834.19	(7,197.52)	20,823.00	113.55%	0.00	13,625.48	(1,625.48)
6142 LINEN/LAUNDRY	6E 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6143 FURNISHINGS	6E 0.00	1,548.99	4,432.52	2,883.53	4,432.52	0.00	0.00%	0.00	4,432.52	(4,432.52)
6170 POSTAGE & SHIPPING	6E 710.00	9.62	261.07	251.45	(98.93)	360.00	36.77%	0.00	261.07	448.93
6132 MEDICAL & DENTAL SUPPLIES	6H 1,000.00	0.00	3,563.52	3,563.52	(1,386.48)	4,950.00	356.35%	0.00	3,563.52	(2,563.52)
6150 UNIFORM RENTAL/PURCHASE	6H 0.00	0.00	0.00	0.00	(150.00)	150.00	0.00%	0.00	0.00	0.00
6180 EQUIPMENT RENTAL	6H 40,000.00	3,778.64	26,120.81	22,342.17	8,130.81	17,990.00	65.30%	0.00	26,120.81	13,879.19
6181 EQUIPMENT MAINTENANCE	6H 30,000.00	46.50	1,021.21	974.71	(12,718.79)	13,740.00	3.40%	0.00	1,021.21	28,978.79
6212 EQUIPMENT PURCHASES < \$500	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6214 EQUIPMENT OVER > 500	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6216 EQUIPMENT OVER > \$1000	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6231 BUILDING RENOVATION	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6232 BUILDING IMPROVEMENTS	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6310 PRINTING & PUBLICATIONS	6H 15,000.00	0.00	16.65	16.65	(2,483.35)	2,500.00	0.11%	0.00	16.65	14,983.35
6312 ADVERTISING & PROMOTION	6H 0.00	0.00	-	-	-	-	0.00%	0.00	0.00	0.00
6320 TELEPHONE	6H 150,000.00	10,570.88	37,820.82	27,249.94	332.82	37,488.00	25.21%	0.00	37,820.82	112,179.18
6410 RENT	6H 150,907.00	18,599.04	94,220.75	75,621.71	19,220.75	75,000.00	62.44%	0.00	94,220.75	56,686.25
6420 UTILITIES/ DISPOSAL	6H 90,000.00	3,171.95	27,833.01	24,661.06	(5,662.99)	33,496.00	30.93%	0.00	27,833.01	62,166.99
6432 BUILDING REPAIRS/ MAINT	6H 100,000.00	6,836.28	22,840.99	16,004.71	340.99	22,500.00	22.84%	1,977.00	24,817.99	75,182.01
6433 GROUNDS MAINTENANCE	6H 35,000.00	0.00	0.00	0.00	(10,992.00)	10,992.00	0.00%	0.00	0.00	35,000.00
6436 PEST CONTROL	6H 8,000.00	912.58	4,743.62	3,831.04	2,507.62	2,236.00	59.30%	0.00	4,743.62	3,256.38
6437 BURGLAR & FIRE ALARM	6H 5,500.00	554.12	3,055.27	2,501.15	259.27	2,796.00	55.55%	0.00	3,055.27	2,444.73
6440 PROPERTY INSURANCE	6H 25,000.00	19,189.60	21,302.06	2,112.46	8,812.06	12,490.00	85.21%	0.00	21,302.06	3,697.94
6520 CONSULTANTS	6H 25,000.00	0.00	3,799.20	3,799.20	(8,692.80)	12,492.00	15.20%	0.00	3,799.20	21,200.80
6522 CONSULTANT EXPENSES	6H 1,500.00	0.00	0.00	0.00	(738.00)	738.00	0.00%	0.00	0.00	1,500.00
6524 CONTRACTS	6H 15,000.00	300.43	633.10	332.67	(6,866.90)	7,500.00	4.22%	0.00	633.10	14,366.90
6530 LEGAL	6H 5,000.00	0.00	500.00	500.00	(1,000.00)	1,500.00	10.00%	0.00	500.00	4,500.00
6540 CUSTODIAL SERVICES	6H 0.00	1,891.00	5,750.50	3,859.50	260.50	5,490.00	0.00%	0.00	5,750.50	(5,750.50)

Fresno Migrant Head Start
 Budget to Actual (331 Basic)
 Period Ending February 28, 2026

Account Description	Grant Budget	Current	Current Mth	Prior Mth	Current vs Budget	YTD	% Spent	Encumbered	YTD Actual +	
		Period	YTD	YTD	YTD	Budget			Encumbered	Budget Balance
6555 MEDICAL SCREENING/DEAT/S	6H	1,000.00	0.00	0.00	(600.00)	600.00	0.00%	0.00	0.00	1,000.00
6562 MEDICAL EXAM	6H	0.00	0.00		-		0.00%		0.00	0.00
6564 MEDICAL FOLLOW-UP	6H	0.00	0.00		-		0.00%		0.00	0.00
6566 DENTAL EXAM	6H	0.00	0.00		-		0.00%		0.00	0.00
6568 DENTAL FOLLOW-UP	6H	0.00	0.00		-		0.00%		0.00	0.00
6610 GAS & OIL	6H	12,000.00	577.42	5,930.44	(1,569.56)	7,500.00	49.42%	0.00	5,930.44	6,069.56
6620 VEHICLE INSURANCE	6H	30,000.00	18,883.09	22,242.77	4,742.75	17,500.02	74.14%	0.00	22,242.77	7,757.23
6630 VEHICLE LICENSE AND FEES	6H	0.00	0.00		-		0.00%		0.00	0.00
6640 VEHICLE REPAIR & MAINTENANCE	6H	20,000.00	5,500.05	14,408.41	4,408.39	10,000.02	72.04%	0.00	14,408.41	5,591.59
6712 STAFF TRAVEL-LOCAL	6H	12,000.00	0.00	2,780.40	(3,965.60)	6,746.00	23.17%	0.00	2,780.40	9,219.60
6724 PER DIEM - PARENT	6H	0.00	0.00		-		0.00%		0.00	0.00
6730 VOLUNTEER TRAVEL	6H	0.00	0.00		-		0.00%		0.00	0.00
6742 TRAINING - STAFF	6H	1,000.00	49.29	159.29	(1,340.71)	1,500.00	15.93%	2,460.00	2,619.29	(1,619.29)
6744 TRAINING - VOLUNTEER	6H	0.00	0.00		-		0.00%		0.00	0.00
6745 TRAINING - PARTICIPANTS/CLIENTS	6H	0.00	0.00		-		0.00%		0.00	0.00
6746 TRAINING - PARENT	6H	0.00	0.00		-		0.00%		0.00	0.00
6748 EDUCATION REIMBURSEMENT	6H	10,000.00	0.00	0.00	(5,000.00)	5,000.00	0.00%	0.00	0.00	10,000.00
6750 FIELD TRIPS	6H	0.00	0.00		-		0.00%		0.00	0.00
6820 INTEREST EXPENSE	6H	0.00	0.00		-		0.00%		0.00	0.00
6832 LIABILITY INSURANCE	6H	600.00	40.00	240.00	(12.00)	252.00	40.00%	0.00	240.00	360.00
6834 STUDENT ACTIVITY INSURAN	6H	1,086.00	0.00	480.62	(263.38)	744.00	44.26%	0.00	480.62	605.38
6840 PROPERTY TAXES	6H	5,200.00	0.00	3,101.18	(1,898.82)	5,000.00	59.64%	0.00	3,101.18	2,098.82
6850 FEES & LICENSES	6H	25,000.00	0.00	9,325.02	(3,174.99)	12,500.01	37.30%	0.00	9,325.02	15,674.98
6851 CPR FEES	6H	0.00	0.00		-		0.00%		0.00	0.00
6852 FINGER PRINTING	6H	700.00	0.00	782.00	532.00	250.00	111.71%	0.00	782.00	(82.00)
6860 DEPRECIATION EXPENSE	6H	0.00	0.00		-		0.00%		0.00	0.00
6870 EMPLOYEE RECOGNITION	6H	0.00	0.00		-		0.00%		0.00	0.00
6875- EMPLOYEE HEALTH & WELFARE	6H	6,545.00	0.00	0.00	(13,475.00)	13,475.00	0.00%	0.00	0.00	6,545.00
6892 CASH SHORT/OVER	6H	0.00	0.00		-		0.00%		0.00	0.00
7110 PARENT ACTIVITIES	6H	600.00	0.00	66.79	(383.21)	450.00	11.13%	0.00	66.79	533.21
7111- PARENT MILEAGE	6H	0.00	0.00	137.20	(107.80)	245.00	0.00%	0.00	137.20	(137.20)
7112 PARENT INVOLVEMENT	6H	600.00	0.00	137.34	(1,461.66)	1,599.00	22.89%	0.00	137.34	462.66
7114 PC ALLOWANCE	6H	0.00	0.00	480.00	480.00	0.00	0.00%	0.00	480.00	(480.00)
7116 PC FOOD	6H	0.00	0.00		-		0.00%		0.00	0.00
8110 INKIND SALARIES		1,437,024.00	59,844.02	244,133.28	(492,554.72)	736,688.00	16.99%	0.00	244,133.28	1,192,890.72
8120 INKIND RENT		217,266.00	13,958.58	83,751.48	(27,053.52)	110,805.00	38.55%	0.00	83,751.48	133,514.52
8130 INKIND OTHER		7,883.00	0.00	-	(210.00)	210.00	0.00%	0.00	0.00	7,883.00
9010 INDIRECT EXPENSE	6J	547,669.00	16,382.29	219,249.60	(60,059.52)	279,309.12	40.03%	1,439.95	220,689.55	326,979.45
TOTAL EXPENSES		8,228,174.00	270,209.98	2,956,470.58	(1,239,872.91)	4,196,343.49	35.93%	17,263.58	2,973,734.16	5,254,439.84
CHANGE IN NET ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL YTD	9.1%		
INDIRECT EXP	INDIRECT EXP		
Prior Mth	2,201,393.97	200,326.85	2,540.46
Curr Mth	2,409,336.22	219,249.60	0.00

Administrative	
YTD Expense	2,992,196.75
YTD Inkind	327,884.76
	<u>3,320,081.51</u>
YTD Admin	273,847.00
YTD %	8.25%

CAPMC
Work Related Injuries Report - February 2026
BOARD OF DIRECTORS

Recordable Injuries

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
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Medical Triage:

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Instructional Aide I/Janitor / Madera Migrant	Pomona Ranch Housing	Back Strain	2/4/2026	8:30 AM	She reports she was calling on one of the girls in the classroom to wash her hands. The child refused and lay on the floor. Alicia tried to lift her up to take her and began feeling pain in her lower back.	0	EE sought medical triage assessment and elected first aid self-care.
Instructional Aide I/Janitor / Madera Migrant	Sierra Vista	Left Arm	2/11/2026	10:45 AM	EE was helping the classroom and was holding a child that was crying. She tripped and fell back due to another child crawling behind her. She fell to the floor, and landed on the left side of her arm.	0	EE sought medical triage assessment and elected first aid self-care.

Claims

Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
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Up To Date Injuries: January 2026 to December 2026

(0) Hand Injuries	(0) Feet Injuries	(0) Chest Injuries					
(1) Back Injuries	(0) Eye Injuries	(0) Neck Injuries	(0) Bottom				
(0) Knee Injuries	(0) Leg Injuries	(0) Head Injuries	(0) Hip				
(1) Arm Injuries	(0) Wrist Injuries	(0) Ankle Injuries					
(0) Elbow Injuries	(0) Burn Injuries	(0) Respiratory Injuries					
(0) Shoulder Injuries	(0) Abdomen Injuries	(0) Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					

STAFFING CHANGES February 1, 2026 - March 20, 2026 BOARD OF DIRECTORS					
NON-HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
61525	Outreach Navigator	Gill - Community Services	2/2/2026	80	Open Position
61497	Outreach Worker	Gill - Child Care Alternative Payment and Resource & Referral Program	2/17/2026	80	Open Position
61527	Accountant / Program Manager	Gill - Fiscal	2/26/2026	80	Open Position
61528	Program Assistant / Clerk Typist II	Gill - Human Resources	3/16/2026	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
61522	Accountant / Program Manager	Gill - Fiscal	2/2/2026	80	Resignation
61434	Human Resources Assistant I	Gill - Human Resources	2/20/2026	80	Resignation
61523	Human Resources Generalist	Gill - Human Resources	2/20/2026	80	Resignation
61213	Family Services Associate I	Gill - Child Care Alternative Payment and Resource & Referral Program	2/23/2026	80	Resignation
61515	Shelter / Resident Support Aide	Gill - Victim Services	3/1/2026	80	Resignation
61528	Program Assistant / Clerk Typist II	Gill - Human Resources	3/19/2026	80	Resignation
TERMINATION					
Identification Number	Position	Location	Effective Date	Hours	Justification
HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
61526	Advocate III	Valley West - Madera Regional Head Start	2/4/2026	80	Open Position
61461	Instructional III/Janitor	Chowchilla - Madera Regional Head Start	2/2/2026	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
TERMINATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification



BOARD OF DIRECTORS 2026 ATTENDANCE

Director	Area Represented	January	February	March	April	May	June	July	August	September	October	November	December
Public Officials													
Deborah Martinez A: Vivian Garcia	Department of Social Services	P	P	N/A									
David Hernandez <i>Vice-Chairperson</i>	Madera Unified School District	P	P	N/A									
Leticia Gonzalez A: Robert Poythress	Madera County Board of Supervisors	P	P	N/A									
Steve Montes A: Mayor Cece Gallegos	Madera City Council	P	P	N/A									
Jeff Troost	Chowchilla City Council	P	-	N/A									
Private Sector Officials													
Debi Bray	Madera Chamber of Commerce	--	P	N/A									
Katherine Creek	Head Start Policy Council	--	P	N/A									
Donald Holley	Community Affairs	P	P	N/A									
Eric LiCalsi <i>Chairperson</i>	Attorney at Law	P	-	N/A									
Molly Hernandez	Early Childhood Education & Development	P	P	N/A									
Regional Directors													
Martha Garcia	Central Madera/Alpha	P	-	N/A									
Tyson Pogue <i>Secretary/Treasurer</i>	Eastern Madera County	P	P	N/A									
Richard Gutierrez	Eastside/Parksdale	P	P	N/A									
Diana Plamer <i>(Seated on 1/11/2024)</i>	Fairmead/Chowchilla	--	P	N/A									
Aurora Flores	Monroe/Washington	--	P	N/A									
<i>Total Directors</i>		1/8/26	2/12/26	3/12/26	4/9/26	5/14/26							



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | headstart.gov

December 10, 2025

Grant No. 09CH013181

Dear Head Start Grant Recipient:

Your funding application for the upcoming budget period must be submitted by March 1, 2026. The following table reflects the annual funding and enrollment levels available to apply for:

Period of Funding: 06/01/2026 - 05/31/2027

Annual Funding	Head Start	Early Head Start
Program Operations	\$4,496,470	\$826,615
Training and Technical Assistance	\$46,025	\$13,373
Total Funding		\$5,382,483

Enrollment Levels	Head Start	Early Head Start
Federal Funded Enrollment	196	50

Application Submission Requirements

The application must be prepared and submitted in accordance with the Head Start Grant Application Instructions with Guidance, Version 4.0 (Application Instructions) for a continuation application. It must be submitted on behalf of the Authorizing Official registered in HSES. Incomplete applications will not be processed.

Application Instructions are available on the homepage and in the 'Resources' section of HSES. Please review the instructions carefully prior to preparing the application.

Funding is contingent upon the availability of federal funds and satisfactory performance under the terms and conditions of the Head Start award. Annual funding levels are subject to change because of Congressional action or program performance and may result in additional funding guidance from the Office of Head Start.

One-time Program Improvement or Health and Safety Requests

Grant recipients encountering program improvement needs that cannot be supported by the agency budgets or other resources are invited to apply for one-time funding. This funding must be applied for separately through the Supplement or Supplement-Facilities 1303 amendment

type in HSES. Please select the appropriate amendment based on the description.

Requests generally include but are not limited to:

- Facility projects (construction, purchase, or major renovations requiring 1303 applications)
- Minor repairs and enhancements
- Playground installations or upgrades
- Funding to support transportation needs with investments in buses or other vehicles necessary to operate the program
- Security and surveillance investments to assure maximum safety of children

Requests are prioritized and funded based on funding availability and may require additional time before a final decision.

For questions regarding application instructions or program improvement needs and requests, please use HSES Correspondence. For assistance submitting the application in HSES, contact help@hsesinfo.org or 1-866-771-4737.

Thank you for your cooperation and timely submission of the grant application.

Sincerely,

Office of Head Start



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | headstart.gov

From: OHS Monitoring Support (HSReviewScheduling@ManhattanStrategy.com)

Grant Number: 90CM009887

Grantee Name: Community Action Partnership of San Luis Obispo County, Inc.

December 10, 2025

Dear Grant Recipient,

Earlier this summer, your agency received a letter with the names of two updated monitoring review types for FY26. Since then, based on feedback from the Head Start community, OHS has refined the naming to ensure it remains consistent, clear, and familiar to recipients.

To reduce burden, and provide stability, OHS is building on the current review structure. Beginning in FY26 the review names will be:

- Focus Area 1: Program Systems Review (FA1)
- Focus Area 2: Comprehensive Services Review (FA2)

While the names differ, OHS is hoping that the name additions are more transparent on what to expect from the reviews themselves. OHS is looking forward to the continued partnership, and the increased efficiency with the reduced burden on these review events.

A Focus Area 1: Program Systems Review (FA1) will be conducted for your program Community Action Partnership of San Luis Obispo County, Inc. during the week of 1/26/2026. Please note: Review dates are firm, and the OHS will not authorize date changes.

Pre-Review Preparation:

All grant recipients must complete the following tasks no later than 14 days prior to your review event:

- Update contact information for program leadership in the Head Start Enterprise System (HSES).
- Update information pertinent to center and classroom operations, including the status (open/closed) of all classrooms and centers (In HSES under the Programs/ Facilities tab).
- Upload the following documents into HSES (under Documents/Pre Review documents):
- Most recent audit
- Subrecipient/delegate contracts
- Detailed general ledger from the most recently completed program year (inclusive of all Federal Head Start grants being reviewed)
- Fiscal policies and procedures

Pre-Review Planning Call:

Your assigned Review Lead, Ms. Dunja Zdero, will be in contact with you soon to schedule a pre-review planning call. During this call, they will share information about organizing and conducting the FA1 review, related forms and communication, and the responsibilities shared by both the grant recipient and the Review Lead. During this pre-review planning call, you will have an opportunity to share the service delivery options your program is currently providing and discuss specific details of the review event. Please plan to include your program's Head Start/Early Head Start director and fiscal officer on this call.

Your program should be prepared to discuss the following items during your pre-review planning call:

- Details around the service delivery for each Head Start grant, including fiscal details:
- Grant numbers
- Current enrollment
- Funding sources
- Facilities with Federal interest
- Staff and staff turnover data:
- Total number of teachers (HS and EHS)
- Current number of teacher vacancies (HS and EHS)
- Number of teacher positions that turned over in the previous 12 months (HS and EHS)
- Total number of managers and directors
- Current number of manager and program leadership vacancies
- Number of program leadership positions that turned over in the previous 12 months

On-site Preparation:

Examples of documentation that may be requested by the Review Team during your review event include:

- Completed Criminal Records Check Tracking Sheet (see attached)
- Completed Staff Qualifications Tracking Form (see attached)
- Community assessment
- Current organizational chart, including fiscal staff
- Detailed general ledger from the current program year (inclusive of all Federal Head Start grants being reviewed) and detail of fiscal transactions
- Information about the grant recipient's plan to protect children from exposure to lead in water and paint, along with supporting evidence of implementation (for each facility where children are served)
- Data systems for program services (e.g., safety and preventative maintenance of facilities, child health data) and reporting of data (e.g., self-assessment, data provided to governing body and policy council)

Please note the list above is not exhaustive; the Review Team will ask for additional documentation during the review week. It is preferred that all documents requested are provided in the English language.

Additional information about the Federal monitoring process, resources, and tools for grant recipients can be found on [Headstart.gov](https://headstart.gov/federal-monitoring) at <https://headstart.gov/federal-monitoring>.

Sincerely,

OHS Monitoring Scheduling Team

Attachments: There are (2) attachment(s) related to this message available to be viewed or downloaded in HSES.

Please login to HSES (<https://hses.ohs.acf.hhs.gov/>) to view and respond.

To be able to log in and respond to a message in HSES under the Correspondence tab, you will need an account. If you do not yet have one, please contact the HSES Help Desk to obtain a user ID and password.



CHILD ABUSE AWARENESS MONTH RESOURCE FAIR

APRIL 1, 2026 COURTHOUSE PARK 3:30 P.M. - 5:30 P.M.

April is Child Abuse Prevention Awareness Month.
Join us by starting the month off with a community resource fair.
Learn about resources available in Madera County.

For more information contact
CAPMC- Victim Services 559.661.1000 or mccapc26@gmail.com

Raffle Prizes

Booth Registration



FERIA DE RECURSOS PARA EL MES DE LA PREVENCIÓN DEL ABUSO INFANTIL



ABRIL 1, 2026
COURTHOUSE PARK
3:30 P.M. - 5:30 P.M.



abril es el mes de concientización sobre la prevención del abuso infantil.
Únase con nosotros y comencemos el mes con una feria de recursos para la comunidad.
Aprenda sobre los recursos disponibles en el condado de Madera.

Para más información contacte a
CAPMC- Centro de Servicios para Víctimas 559.661.1000 o mccapc26@gmail.com

Premios de
Rifa

Registro de puesto



Addressing the Needs of our Community Since 1965

H-5



Presents:

NATIONAL CRIME
VICTIMS' RIGHTS WEEK
Victims Memorial Display

FRIDAY **APRIL** 2026
10

2026 AWARD RECIPIENTS:

James Costello

Madera County District Attorney's Office

Janell Clark with recognition to "Callie the Court Dog"

Madera County District Attorney's Office

Matt Brown

Madera County Sheriffs Department

Walter Perez

Madera County Juvenile Probation

5:30 P.M.

Award presentation 6:00 P.M.

675 S. Pine Street #101
Madera, Ca 93637

Addressing the Needs of our Community Since 1965



Presenta:

SEMANA NACIONAL DE LOS DERECHOS
PARA LAS VÍCTIMAS DE CRIMEN

Exhibición Memorial de Víctimas

VIERNES **ABRIL** 2026
IO

RECIPIENTES DEL AÑO 2026

James Costello

Madera County District Attorney's Office

Janell Clark with recognition to "Callie the Court Dog"

Madera County District Attorney's Office

Matt Brown

Madera County Sheriffs Department

Walter Perez

Madera County Juvenile Probation

5:30 P.M.

Presentaciones 6:00 P.M.

675 S. Pine Street #101
Madera, Ca 93637



**SEXUAL
ASSAULT
AWARENESS
DAY**

WEAR TEAL

04.07.26





WEAR BLUE DAY FOR CHILD ABUSE PREVENTION MONTH

APRIL 3, 2026





Report to the Board of Directors

Month: March 2026

Program Manager: Jennifer Coronado

ACCOMPLISHMENTS:

Provided four presentations on healthy and unhealthy relationships for Teen Dating Violence Awareness Month in February to Juvenile Probation Services, Department of Social Services-SSTEP, and Madera County Behavioral Health Services for a total of thirty-one individuals served.

Provided Mandated Reporter training to forty-nine individuals in March.

UPCOMING EVENTS:

- April 1st, Resource Fair to kick off Child Abuse Prevention Awareness Month. Courthouse Park 3:30 pm to 5:30 pm.
- Wear Blue for Child Abuse Prevention Awareness Month, April 3rd.
- Wear Teal for Sexual Assault Awareness Month, April 7th.
- Victims' Rights Memorial Display and Award recognition, April 10th. Head Start Conference Center 5:30 pm to 7:00 pm
- Walk a Mile in Her Shoes, April 17th, 5:00 pm, Courthouse Park.
- Denim Day, April 29th.
- Child Abuse Prevention Conference, April 30th.

STATISTICAL REPORTS:

To be provided on a quarterly basis.

Form 6729-D (February 2026)	Department of the Treasury - Internal Revenue Service VITA/TCE Site Review Sheet 2026		Date of Review 03/23/2026
Site Name CAP Madera VITA		SIDN S73117637	SEID NGSFB
Review Conducted By RM	Type of Review Remote Site Review	Advanced Notification Announced	Adherence Score 100%

QSR # 1: Certification	Comments
1. - Are all volunteers certified in Volunteer Standards of Conduct? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Not Certified <input type="checkbox"/> No-Unable to verify	
2. - Are all required volunteers certified in Intake/Interview and Quality Review? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Not Certified <input type="checkbox"/> No-Unable to verify	
3. - Are all volunteers who address tax law issues certified in tax law? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Not certified <input type="checkbox"/> No-Unable to verify	
4. - Did the coordinator(s) at the site certify by passing the Site Coordinator Test? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Not certified <input type="checkbox"/> No-Unable to verify	
5. - Did the site meet the components for QSR #1? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6. - Are all volunteers certified using Link & Learn Taxes? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 2: Intake/Interview and Quality Review Process	Comments
7. - Are all volunteers using correct Intake/Interview and Quality Review Processes? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Not using Form 13614-C <input type="checkbox"/> No-Not interviewing the taxpayer <input type="checkbox"/> No-Not using Form 14446 (Virtual Site) <input type="checkbox"/> No-Does not quality review all returns <input type="checkbox"/> No-Incomplete or unapproved quality review process <input type="checkbox"/> No-Does not advise taxpayer of their responsibility for the information on their return <input type="checkbox"/> No-Other	

<p>8. - Is there a process which ensures returns are within scope and volunteer preparers and quality reviewers are assigned returns at their certification level?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-Not identifying out-of-scope issues</p> <p><input type="checkbox"/> No-Not identifying preparer/return certification levels</p> <p><input type="checkbox"/> No-Not identifying reviewer/return certification levels</p> <p><input type="checkbox"/> No-Other</p>	
<p>9. - Did the site meet the components for QSR #2?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
<p>10. - During the return review, was Form 13614-C you reviewed complete?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> Yes-Completed and corrected</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> N/A-Remote site review</p>	
<p>QSR # 3: Confirming Photo Identification and Taxpayer Identification Number (TIN)</p>	<p>Comments</p>
<p>11. - Are all volunteers using photo identification to confirm the identity of the taxpayer (and spouse, if married filing jointly) and taxpayer identification numbers (TIN) for everyone listed on the return?</p> <p><input checked="" type="checkbox"/> Yes-Photo IDs/TINS checked or exception applies</p> <p><input type="checkbox"/> No-Not using photo identification</p> <p><input type="checkbox"/> No-Spouse/Taxpayer not present/No Power of Attorney</p> <p><input type="checkbox"/> No-Not confirming taxpayer identification Number</p> <p><input type="checkbox"/> No-Other (use if more than one "No" applies)</p>	
<p>QSR # 4: Reference Materials</p>	<p>Comments</p>
<p>12. - Are all required reference materials available at the site (electronic or paper)?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-Publication 4012 not available</p> <p><input type="checkbox"/> No-Publication 17 not available</p> <p><input type="checkbox"/> No-Publication 4299 not available</p> <p><input type="checkbox"/> No-Volunteer Tax Alerts/Quality Site Requirements Alerts/CyberTax Alerts not available</p> <p><input type="checkbox"/> No-Other (use if more than one "No" applies)</p>	
<p>13. - Is there a process which ensures all alerts are reviewed by all volunteers? (What is your process for sharing volunteer alerts with your volunteers?)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
<p>QSR # 5: Volunteer Agreement</p>	<p>Comments</p>

<p>14. - Is the volunteer's identity, name and address confirmed using government-issued photo ID, and are Forms 13615 signed and dated by the volunteer and approving official? (Tell me the process for securing signed volunteer agreements.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-Unable to verify</p> <p><input type="checkbox"/> No-Not signed/dated by volunteer or approving official</p> <p><input type="checkbox"/> No-Form 13206 does not certify Forms 13615 validation</p> <p><input type="checkbox"/> No-Not requiring government-issued photo ID</p> <p><input type="checkbox"/> No-Other</p>	
<p>15. - Were any violations to the Volunteer Standards of Conduct (VSC) identified?</p> <p><input checked="" type="checkbox"/> No violations identified</p> <p><input type="checkbox"/> Yes-Violation to VSC #1 - Follow all Quality Site Requirements (QSR)</p> <p><input type="checkbox"/> Yes-Violation to VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers</p> <p><input type="checkbox"/> Yes-Violation to VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization</p> <p><input type="checkbox"/> Yes-Violation to VSC #4 - Do not knowingly prepare false returns</p> <p><input type="checkbox"/> Yes-Violation to VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs</p> <p><input type="checkbox"/> Yes-Violation to VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner</p>	
<p>16. - Did the site meet the components for QSR # 5?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
<p>17. - Is the latest revision of Publication 4836, VITA/TCE Free Tax Preparation Site Information (VolTax), available to all taxpayers who seek services at the site? (Tell me about your process for ensuring volunteers and taxpayers know how to report unethical issues.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
QSR # 6: Timely Filing of Tax Returns	Comments
<p>18. - Are timely filing requirements met after securing taxpayer consent? (Talk about your process for transmitting returns, obtaining acknowledgements, and correcting rejects. Tell me about the site's process to have taxpayers sign their tax return.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-Not transmitting timely</p> <p><input type="checkbox"/> No-Form 8879 not signed</p> <p><input type="checkbox"/> No-Not retrieving acknowledgments timely</p> <p><input type="checkbox"/> No-Not notifying taxpayers of rejects timely</p> <p><input type="checkbox"/> No-Other (use if more than one "No" applies)</p>	
QSR # 7: Civil Rights	Comments
<p>19. - Is a current Civil Rights poster made available to all taxpayers who seek services at the site? (Talk about your process for ensuring volunteers and taxpayers know how to report Civil Rights issues identified at your site.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	
QSR # 8: Correct Site Identification Number (SIDN)	Comments

<p>20. - Is the site using the correct site identification number? (What site identification number are you using?)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
QSR # 9: Correct Electronic Filing Identification Number (EFIN)	
<p>21. - Is the site using the correct electronic filing identification number? (What electronic filing identification number are you using?)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
QSR # 10: Security, Privacy, and Confidentiality	
<p>22. - Are the site's computers and internet connection encrypted and password protected? (Tell me about measures taken to password protect computers and internet connections.)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-Computers without passwords <input type="checkbox"/> No-Internet not secure <input type="checkbox"/> No-Other</p>	
<p>23. - Are adequate security measures taken to protect computers, printers and all other equipment during and after site operating hours? (Tell me about measures taken to protect computers and all equipment used by the site.)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>24. - Does the site protect, safely store and properly dispose of personally identifiable information (PII)? (Talk about the process you use to protect, store and dispose of taxpayer data.)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No-PII not protected <input type="checkbox"/> No-PII not properly disposed <input type="checkbox"/> No-Other</p>	
<p>25. - If Section 7216 is applicable, are consent notices obtained and properly secured? (Do you or your partner collect taxpayer information which is used for anything other than preparing tax returns? If yes, talk about how a taxpayer's denial to consent of use and disclosure notices are handled.)</p> <p><input type="checkbox"/> Yes-Consent notices are properly secured <input checked="" type="checkbox"/> N/A-Consent notices are not required <input type="checkbox"/> No-Consent notices are not properly secured</p>	
<p>26. - Did the site meet the components for QSR #10?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>27. - Does the site use the tax software features to generally limit volunteer access to tax returns based on assigned roles? (Talk about the processes used to limit volunteer access to tax returns in the tax software.)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

<p>28. - Do all volunteers identify themselves to the taxpayers they assist? (Tell me about your site's process for volunteers identifying themselves to taxpayers.)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	
Site Operations	Comments
<p>29. - Is the site operating information correct in SPECforce (formerly SPECTRM)? (What are your site operating days and hours?)</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	

Remarks