

**MEALS ON WHEELS YOLO
COUNTY, INC.**

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

**YEARS ENDED
JUNE 30, 2025 AND 2024**

MEALS ON WHEELS YOLO COUNTY, INC.

TABLE OF CONTENTS JUNE 30, 2025 AND 2024

	<u>PAGE</u>
INDEPENDENT AUDITOR’S REPORT	1
FINANCIAL STATEMENTS:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8
SUPPLEMENTARY INFORMATION:	
Forms Required by Area 4 Agency on Aging	13

INDEPENDENT AUDITORS' REPORT

**Board of Directors
Meals on Wheels Yolo County, Inc.
Woodland, California**

Opinion

We have audited the accompanying financial statements of Meals on Wheels Yolo County, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 generally accepted auditing will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Forms Required by Area 4 Agency on Aging are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Forms Required by Area 4 Agency on Aging are fairly stated, in all material respects, in relation to the financial statements as a whole.

Gilbert CPAs
GILBERT CPAs
Sacramento, California

October 1, 2025

MEALS ON WHEELS YOLO COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 277,985	\$ 518,225
Grants receivable	145,983	215,033
Inventory	31,637	52,029
Prepaid expenses		<u>12,280</u>
Total current assets	<u>455,605</u>	<u>797,567</u>
NONCURRENT ASSETS:		
Investments	493,490	590,749
Deposits	13,500	13,500
Property and equipment, Net	144,749	195,171
Right-of-use assets, operating lease	<u>198,790</u>	<u>295,140</u>
TOTAL ASSETS	<u>\$ 1,306,134</u>	<u>\$ 1,892,127</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 106,847	\$ 33,403
Accrued expenses	78,925	127,611
Funds held on behalf of Yuba-Sutter MOW	23,026	
Current portion of operating lease liability	<u>96,275</u>	<u>92,846</u>
Total current liabilities	<u>305,073</u>	<u>253,860</u>
OPERATING LEASE LIABILITY, Net	<u>112,092</u>	<u>208,367</u>
TOTAL LIABILITIES	<u>417,165</u>	<u>462,227</u>
NET ASSETS - WITHOUT DONOR RESTRICTIONS	<u>888,969</u>	<u>1,429,900</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,306,134</u>	<u>\$ 1,892,127</u>

MEALS ON WHEELS YOLO COUNTY, INC.

STATEMENTS OF ACTIVITIES YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
REVENUES:		
Contributions	\$ 1,652,091	\$ 1,734,326
Grants	996,703	1,642,069
In-kind support	351,880	522,379
Interest and investment income	38,690	27,661
Other income	<u>1,105</u>	<u>3,283</u>
Total revenues	<u>3,040,469</u>	<u>3,929,718</u>
EXPENSES:		
Program services:		
Home delivered meals	1,962,374	2,368,037
Congregate dining	<u>899,627</u>	<u>911,155</u>
Total program expenses	<u>2,862,001</u>	<u>3,279,192</u>
Supporting services:		
Fundraising	400,982	500,176
General and administrative	<u>318,417</u>	<u>319,466</u>
Total supporting expenses	<u>719,399</u>	<u>819,642</u>
Total expenses	<u>3,581,400</u>	<u>4,098,834</u>
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(540,931)	(169,116)
NET ASSETS, Beginning of Year	<u>1,429,900</u>	<u>1,599,016</u>
NET ASSETS, End of Year	<u>\$ 888,969</u>	<u>\$ 1,429,900</u>

MEALS ON WHEELS YOLO COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2025

	<u>Home Delivered Meals</u>	<u>Congregate Dining</u>	<u>Fundraising</u>	<u>General and Admin.</u>	<u>Total</u>
Personnel	\$ 815,072	\$ 435,308	\$ 188,026	\$ 238,102	\$ 1,676,508
Raw foods and food service supplies	677,643	99,283	72,681		849,607
Occupancy	270,407	282,497		29,100	582,004
Fund development, outreach, and community awareness	2,193	1,130	123,503	370	127,196
Office expenses	54,740	28,200		16,076	99,016
Depreciation	30,253	5,042		15,127	50,422
Outside services	28,126	11,350		9,962	49,438
Insurance	25,103	12,087		9,297	46,487
Vehicle operations	13,649	10,616	16,772		41,037
Repairs and maintenance	16,767	5,589			22,356
Equipment	16,607	5,535			22,142
Travel	6,524	2,269		383	9,176
Volunteer expenses	<u>5,290</u>	<u>721</u>	<u></u>	<u></u>	<u>6,011</u>
Total	<u>\$ 1,962,374</u>	<u>\$ 899,627</u>	<u>\$ 400,982</u>	<u>\$ 318,417</u>	<u>\$ 3,581,400</u>

MEALS ON WHEELS YOLO COUNTY, INC.

STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2024

	<u>Home Delivered Meals</u>	<u>Congregate Dining</u>	<u>Fundraising</u>	<u>General and Admin.</u>	<u>Total</u>
Personnel	\$ 1,074,855	\$ 312,023	\$ 308,011	\$ 221,846	\$ 1,916,735
Raw foods and food service supplies	632,410	70,267			702,677
Occupancy	175,585	491,637		35,117	702,339
Fund development, outreach, and community awareness	6,415	972	184,665	2,332	194,384
Office expenses	14,287	733		3,297	18,317
Depreciation	28,639	4,773		14,319	47,731
Outside services	83,076	4,372		34,945	122,393
Insurance	16,772	1,864		4,659	23,295
Vehicle operations	34,975	3,886			38,861
Repairs and maintenance	63,375	7,042		111	70,528
Equipment	219,206	11,537			230,743
Travel	10,225	1,136	7,500	2,840	21,701
Volunteer expenses	<u>8,217</u>	<u>913</u>	<u></u>	<u></u>	<u>9,130</u>
Total	<u>\$ 2,368,037</u>	<u>\$ 911,155</u>	<u>\$ 500,176</u>	<u>\$ 319,466</u>	<u>\$ 4,098,834</u>

MEALS ON WHEELS YOLO COUNTY, INC.

STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Decrease in net assets	\$ (540,931)	\$ (169,116)
Reconciliation to net cash provided (used) by operating activities:		
Net realized/unrealized gain on investments	(31,654)	(41,687)
Receipt of donated property and equipment		(28,404)
Reduction in right-of-use assets, operating lease	96,350	92,613
Depreciation	50,422	47,731
Changes in:		
Grants receivable	69,050	584,184
Inventory	20,392	(29,316)
Prepaid expenses	12,280	(7,558)
Accounts payable	73,444	(60,148)
Accrued expenses	(48,686)	4,440
Funds held on behalf of Yuba-Sutter MOW	23,026	
Refundable advances		(146,414)
Operating lease liability	(92,846)	(87,846)
Net cash provided (used) by operating activities	<u>(369,153)</u>	<u>158,479</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of investments	(1,011,572)	(966,004)
Proceeds from sale of investments	1,140,485	948,700
Purchases of property and equipment		(106,967)
Net cash provided (used) by investing activities	<u>128,913</u>	<u>(124,271)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(240,240)	34,208
CASH AND CASH EQUIVALENTS, Beginning of Year	<u>518,225</u>	<u>484,017</u>
CASH AND CASH EQUIVALENTS, End of Year	<u><u>\$ 277,985</u></u>	<u><u>\$ 518,225</u></u>
NON-CASH INVESTING ACTIVITY:		
Right-of-use assets acquired through operating lease liability	<u>\$</u>	<u>\$</u>

MEALS ON WHEELS YOLO COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

1. ORGANIZATION AND OPERATIONS

Meals on Wheels Yolo County, Inc., (the Organization) is a California nonprofit corporation organized to nourish and engage seniors in Yolo County, California. This is accomplished by home-delivering nutritious meals to those who are food insecure and have limited mobility, and by providing social congregate dining opportunities for more active seniors. Healthy outcomes supporting seniors in living nourished lives with independence, resilience, and dignity is the goal. The Organization executes nearly 50 home-delivery routes and four meal connection dining locations countywide.

On April 4, 2024, the Organization filed amended articles of incorporation with the California Secretary of State to change its name from People Resources, Inc. to Meals on Wheels Yolo County, Inc.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to the following net asset classifications: net assets without donor restrictions and net assets with donor restrictions. The Organization did not have any net assets with donor restrictions as of June 30, 2025 and 2024.

Revenue recognition – Contributions and certain governmental grants are recognized in the period received or unconditionally promised, in accordance with professional standards. All contributions are considered available for unrestricted use unless specifically restricted by grantors for future periods or specific purposes. Conditional contributions are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the condition. The Organization receives certain government grants which limit spending to qualifying expenditures as defined in grant agreements, or do not provide funding until deliverables are met. There were no outstanding conditional promises to give subject to such requirements as of June 30, 2025. Outstanding conditional promises to give subject to such requirements totaled \$263,055 as of June 30, 2024 and will be recognized as revenue as the conditions are met. Amounts received in advance of incurrence of qualifying expenditures or meeting deliverables are recorded as refundable advances. There were no refundable advances as of June 30, 2025 and 2024.

The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. As such, donor-restricted contributions that are initially conditional, and for which the donor-imposed conditions and restrictions are met in the same year, are reported as revenue without donor restrictions in the statements of activities.

In-kind support is recognized at the estimated fair value as of the date of donation. The Organization recognizes in-kind support for the fair value of contributed services that create or enhance non-financial assets or require specialized skills, which are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization relies on volunteer services in order to conduct its programs. The value of this donated time, which approximated \$264,450 and \$181,000 in 2025 and 2024, respectively, are not reflected in the financial statements as it does not meet the aforementioned criteria.

MEALS ON WHEELS YOLO COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

Cash and cash equivalents – For financial statement purposes, investments with an initial maturity at purchase of three months or less are considered to be cash equivalents. The Organization minimizes credit risk associated with cash by periodically evaluating the credit quality of its primary financial institutions. The balance at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk related to cash.

Investments consist of money market mutual funds as of June 30, 2025, and certificates of deposit as of June 30, 2024. These investments are stated at fair value within level 2 of the Fair Value Hierarchy as they are valued using observable information inputs such as current interest rates.

Grants receivables include amounts due from grantor agencies under reimbursable grant agreements. Grants receivables are stated at the amount management expects to collect from outstanding balances. Management believes that there are no significant uncollectible receivable balances, accordingly, no allowance for uncollectible accounts receivable has been recorded as of June 30, 2025 and 2024.

Inventory – Inventory of food and supplies is stated at cost using the first-in, first-out method.

Property and equipment – The Organization capitalizes property and equipment with an initial acquisition cost of \$1,000 or more and records depreciation on these assets using the straight-line method over estimated useful lives of individual assets.

Under the provisions of contracts funded by federal programs, the Organization is custodian for assets purchased with contract funds. Since the funding agency retains title to these assets, they are not capitalized on the Organization's books. These items are expensed in accordance with contract provisions.

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets are also adjusted for prepaid or accrued rent. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization has made an accounting policy election to use the risk-free rate at the lease commencement date, in lieu of its incremental borrowing rate to discount future lease payments. Operating lease expense is recognized on a straight-line basis over the lease term. Lease terms may include options to renew, extend or terminate to the extent they are reasonably certain to be exercised. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Fair value measurements – Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant

MEALS ON WHEELS YOLO COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

that holds the asset or owes the liability.) In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Functional allocation of expenses – The costs of providing program and supporting services have been summarized on a functional basis in the statements of activities and of functional expenses. Accordingly, certain costs require allocation based on the estimated usage of resources. The expenses that are allocated include personnel, which are allocated based on employees' time incurred and benefits, which are allocated based on salaries. All other cost allocations are based on management's estimate of the usage of resources.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income taxes – The Organization is publicly supported and exempt from income taxes under Internal Revenue Code Section 501(c)(3). The Organization has applied the accounting principles related to accounting for uncertainty in income taxes and has determined that there is no material impact on the financial statements.

Subsequent events have been reviewed through October 1, 2025, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025 that require recognition or disclosure in the financial statements.

Reclassification – Certain 2024 amounts have been reclassified to conform with the 2025 financial statement presentation.

MEALS ON WHEELS YOLO COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows as of June 30:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 277,985	\$ 518,225
Investments	493,490	590,749
Grants receivable	<u>145,983</u>	<u>215,033</u>
Total financial assets	917,458	1,324,007
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Funds held on behalf of Yuba-Sutter MOW	<u>(23,026)</u>	<u> </u>
Total financial assets available to management for general expenditure within one year	<u>\$ 894,432</u>	<u>\$ 1,324,007</u>

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30:

	<u>2025</u>	<u>2024</u>
Automobile equipment	\$ 168,468	\$ 168,468
Office and kitchen equipment	250,489	250,489
Leasehold Improvements	<u>5,713</u>	<u>5,713</u>
Total	424,670	424,670
Less accumulated depreciation	<u>(279,921)</u>	<u>(229,499)</u>
Property and equipment, net	<u>\$ 144,749</u>	<u>\$ 195,171</u>

5. LEASES

The Organization has lease agreements for office and kitchen space through February 2028, which are included on the statements of financial position as of June 30, 2025 and 2024 as ROU assets of \$198,790 and \$295,140, respectively, and an operating lease liability of \$208,367 and \$301,213, respectively.

The ROU assets and operating lease liability were calculated using the risk-free discount rate at the inception of the lease. Rent expense for these leases totaled \$106,872 and \$103,272 for the years ended June 30, 2025 and 2024, respectively. Cash paid for amounts included in the measurement of operating lease liabilities totaled \$103,368 and \$101,105 for the years ended June 30, 2025 and 2024,

MEALS ON WHEELS YOLO COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2025 AND 2024

respectively. The weighted-average risk-free discount rate for all operating leases is 4.22% and 4.19%, at June 30, 2025 and 2024, respectively. As of June 30, 2025 and 2024, the weighted-average remaining lease term for all operating leases is 2.34 and 3.21 years, respectively.

Maturities of the lease liability for these leases are as follows for the years ending June 30:

2026	\$ 102,843
2027	68,000
2028	<u>48,000</u>
Total lease payments	218,843
Less: present value discount	<u>(10,476)</u>
Total operating lease liability	<u>\$ 208,367</u>

6. IN-KIND SUPPORT

The Organization received the following in-kind support for the year ended June 30:

	<u>2025</u>	<u>2024</u>
Contributed use of space	\$ 351,880	\$ 469,223
Property and equipment		28,404
Professional services		13,083
Food		<u>11,669</u>
Total in-kind support	<u>\$ 351,880</u>	<u>\$ 522,379</u>

The Organization receives contributed use of space and donated property and equipment, services, and food. Contributed use of space is valued at the amount the provider would normally charge for use of the facility. Other donated items are valued at estimated fair value if purchased.

The Organization's policy related to in-kind support is to utilize the assets given to carry out their mission. All donated assets received by the Organization for the years ended June 30, 2025 and 2024, were considered without donor restrictions and able to be used by the Organization as determined by the Board and management.

7. RETIREMENT PLAN

The Organization sponsors a 401(k) profit sharing plan for eligible employees. All employees with 2 months of service are eligible to participate. Employer contributions are discretionary and vest immediately. No contributions were made to the plan by the Organization in the years ended June 30, 2025 and 2024.

8. CONCENTRATIONS

The Organization has two grantors that accounted for 73% and 93% of total grant revenue for the years ended June 30, 2025 and 2024, respectively. As of June 30, 2025 and 2024, grants receivable from one grantor totaled 67% and 64% of grants receivable, respectively.

SUPPLEMENTARY INFORMATION

MEALS ON WHEELS YOLO COUNTY, INC.

SUPPLEMENTARY FORMS REQUIRED BY AREA 4 AGENCY ON AGING AUDITED GRANT PER BUDGET VS. ACTUAL REVENUES AND EXPENSES FISCAL YEAR: 2024-2025

Provider	Meals on Wheels Yolo County	Contract No.	AP-1337-24	Grant Amount	113,639
Street / P.O. Box	PO Box 528	Program	III-C1 Congregate Meals - Traditional	Prepared By	Stephanie Vierra, Admin & HR Director
City / Town / Zip	Woodland, CA 95776	Tel / Fax No.	530-662-7035		

Categories	Approved Program Budget (1)	Contract Fiscal Cycle Final Report YTD (2)	Percentage % (2) / (1) (3)	Comments/Remarks
C O S T S (Expenses)				
1. Personnel Costs <i>(Includes Benefits)</i>				
a. Cash	78,639	157,485	200.3%	
b. In-Kind	10,400	24,900	239.4%	
Total Personnel Costs	89,039	182,385	204.8%	
2. Travel & Training	196	196	100.0%	
3. Equipment <i>(Expendable or Non-Expendable)</i>	-	-		
4. Catered Food <i>(Cash / In-Kind)</i> - Nutrition Only				
a. Cash				
b. In-Kind				
Total Catered Food	-	-		
5. Raw Food <i>(Cash / In-Kind)</i> - Nutrition Only				
a. Cash	4,952	-	0.0%	
b. In-Kind				
Total Raw Food	4,952	-	0.0%	
6. Consultants	-	-		
7. Other Cost				
a. Cash	41,878	38,118	91.0%	
b. In-Kind	212,824	199,357	93.7%	
Total Other Costs	254,702	237,475	93.2%	
8. Indirect Cost	-	-		
9. Total Costs	348,889	420,056	120.4%	
F U N D I N G (Revenues)				
Details	Cash	In-Kind	Remarks	
10. Total Cost <i>(Line 9 / Col. 2)</i>	195,799	224,257	Note: Total Should Equal Line <i>(9) Col. (2)</i>	
11. Less:				
a. Grant Related Income	3,730			
b. NSIP (Nutrition Only)				
c. Non-Match	78,430			
d. Match		224,257		
e. Other				
12. A4AA Payments	113,639			
13. Recap of Funding				
a. Federal	91,833			
b. State	19,840			
c. OTO	1,966			
Total Funding <i>(a+b+c)</i>	113,639		Note: Should Equal Line 12 (Difference please explain).	

Reviewed by CPA/Controller:

Name	
Address:	2880 Gateway Oaks Drive, Suite 100 Sacramento, CA 95833
Tel / Fax	(916) 646-6464 / (916) 929-6836
Contact Person	Matthew Krehe

MEALS ON WHEELS YOLO COUNTY, INC.

SUPPLEMENTARY FORMS REQUIRED BY AREA 4 AGENCY ON AGING AUDITED GRANT PER BUDGET VS. ACTUAL REVENUES AND EXPENSES FISCAL YEAR: 2024-2025

Provider	Meals on Wheels Yolo County	Contract No.	AP-1337-24	Grant Amount	408,807
Street / P.O. Box	PO Box 528	Program	III-C2 Home Delivered Meals	Prepared By	Stephanie Vierra, Admin & HR Director
City / Town / Zip	Woodland, CA 95776	Tel / Fax No.	530-662-7035		

Categories	Approved Program Budget (1)	Contract Fiscal Cycle Final Report YTD (2)	Percentage % (2) / (1) (3)	Comments/Remarks	
C O S T S (Expenses)					
1. Personnel Costs <u>(Includes Benefits)</u>					
a. Cash	1,107,735	1,273,236	114.9%		
b. In-Kind	172,432	238,230	138.2%		
Total Personnel Costs	1,280,167	1,511,466	118.1%		
2. Travel & Training	13,263	6,852	51.7%		
3. Equipment <u>(Expendable or Non-Expendable)</u>	-	-			
4. Catered Food <u>(Cash / In-Kind)</u> - Nutrition Only					
a. Cash					
b. In-Kind					
Total Catered Food	-	-			
5. Raw Food <u>(Cash / In-Kind)</u> - Nutrition Only					
a. Cash	562,500	318,678	56.7%		
b. In-Kind					
Total Raw Food	562,500	318,678	56.7%		
6. Consultants	-	-			
7. Other Cost					
a. Cash	459,801	530,706	115.4%		
b. In-Kind	134,784	134,784	100.0%		
Total Other Costs	594,585	665,490	111.9%		
8. Indirect Cost	-	-			
9. Total Costs	2,450,515	2,502,486	102.1%		
F U N D I N G (Revenues)					
Details	Cash	In-Kind	Remarks		
10. Total Cost <u>(Line 9 / Col. 2)</u>	2,129,472	373,014	Note: Total Should Equal Line <u>(9) Col. (2)</u>		
11. Less:					
a. Grant Related Income	62,774				
b. NSIP (Nutrition Only)					
c. Non-Match	1,657,891				
d. Match		373,014			
e. Other					
12. A4AA Payments	408,807				
13. Recap of Funding					
a. Federal	186,819				
b. State	189,293				
c. OTO	32,695				
Total Funding <u>(a+b+c)</u>	408,807		Note: Should Equal Line 12 (Difference please explain).		

Reviewed by CPA/Controller:

Name	
Address:	2880 Gateway Oaks Drive, Suite 100 Sacramento, CA 95833
Tel / Fax	(916) 646-6464 / (916) 929-6836
Contact Person	Matthew Krehe