

COMMUNITY ACTION PARTNERSHIP OF KERN

**FINANCIAL REPORT
AND THE
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED
FEBRUARY 28, 2018 AND 2017**

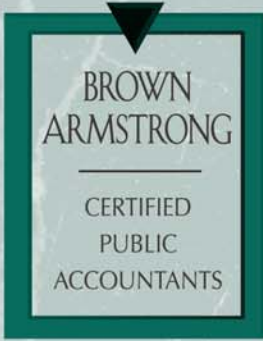


**COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL REPORT
FEBRUARY 28, 2018 AND 2017**

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Kern (a nonprofit organization) (the Organization), which comprise the statements of financial position as of February 28, 2018 and 2017, the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of February 28, 2018 and 2017, 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.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2018, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2018 AND 2017**

	2018	2017
ASSETS		
Current Assets:		
Cash	\$ 3,850,166	\$ 3,333,427
Grants and contracts receivable (Note 2)	3,672,278	3,149,045
Inventory (Note 3)	1,265,045	1,119,850
Prepaid expenses	398,620	364,365
Total current assets	9,186,109	7,966,687
Noncurrent Assets:		
Property and equipment (Note 4)	11,826,611	12,358,392
Total assets	\$ 21,012,720	\$ 20,325,079
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Notes payable (Note 5)	\$ -	\$ 125,000
Current maturities of long-term debt (Note 6)	352,246	373,187
Accounts payable	1,883,875	2,018,909
Accrued expenses	2,599,489	2,755,313
Advances payable	22,808	8,885
Deferred revenue (Note 9)	1,728,320	1,254,630
Total current liabilities	6,586,738	6,535,924
Noncurrent Liabilities:		
Long-term debt, less current maturities (Note 6)	2,429,474	2,781,255
Total liabilities	9,016,212	9,317,179
Net Assets:		
Temporarily restricted (Note 10)	70,439	61,646
Unrestricted	11,926,069	10,946,254
Total net assets	11,996,508	11,007,900
Total liabilities and net assets	\$ 21,012,720	\$ 20,325,079

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	2018		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 50,884,959	\$ -	\$ 50,884,959
State grants	7,255,896	-	7,255,896
Local grants	430,567	32,000	462,567
Public support:			
Contributions in-kind (Note 1)	78,737	-	78,737
Donations:			
Food	14,402,415	-	14,402,415
Cash	11,780	100,606	112,386
Gain on sale of assets	15,441	-	15,441
Other	1,570,786	-	1,570,786
Net assets released from restriction:			
Satisfaction of program restrictions	123,813	(123,813)	-
Total revenue, gains, and other support	<u>74,774,394</u>	<u>8,793</u>	<u>74,783,187</u>
Expenses:			
Program:			
Child care and education	39,203,876	-	39,203,876
Nutrition	22,795,661	-	22,795,661
Energy conservation	4,225,560	-	4,225,560
Community services	1,792,987	-	1,792,987
General and administrative	5,752,850	-	5,752,850
Fundraising	23,645	-	23,645
Total expenses	<u>73,794,579</u>	<u>-</u>	<u>73,794,579</u>
Change in net assets	979,815	8,793	988,608
Net assets, beginning	<u>10,946,254</u>	<u>61,646</u>	<u>11,007,900</u>
Net assets, ending	<u>\$ 11,926,069</u>	<u>\$ 70,439</u>	<u>\$ 11,996,508</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS (Continued)
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	2017		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 51,291,996	\$ -	\$ 51,291,996
State grants	5,477,138	-	5,477,138
Local grants	361,109	60,000	421,109
Public support:			
Contributions in-kind (Note 1)	71,254	-	71,254
Donations:			
Food	15,888,163	-	15,888,163
Cash	8,814	109,054	117,868
Gain on sale/disposition of assets	1,941	-	1,941
Other	1,536,129	-	1,536,129
Net assets released from restriction:			
Satisfaction of program restrictions	234,704	(234,704)	-
	<u>74,871,248</u>	<u>(65,650)</u>	<u>74,805,598</u>
Total revenue, gains, and other support			
Expenses:			
Program:			
Child care and education	37,985,425	-	37,985,425
Nutrition	24,879,634	-	24,879,634
Energy conservation	4,518,189	-	4,518,189
Community services	2,032,032	-	2,032,032
General and administrative	5,181,465	-	5,181,465
Fundraising	28,037	-	28,037
	<u>74,624,782</u>	<u>-</u>	<u>74,624,782</u>
Total expenses			
Change in net assets	246,466	(65,650)	180,816
Net assets, beginning	<u>10,699,788</u>	<u>127,296</u>	<u>10,827,084</u>
Net assets, ending	<u>\$ 10,946,254</u>	<u>\$ 61,646</u>	<u>\$ 11,007,900</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	2018	2017
Cash Flows From Operating Activities		
Change in net assets	\$ 988,608	\$ 180,816
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,156,081	1,116,482
(Gain) loss on sale of assets	7,742	(6,701)
Debt forgiveness grant revenue (Note 6)	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(523,233)	683,382
Inventory	(145,195)	168,576
Prepaid expenses	(34,255)	(79,409)
Increase (decrease) in:		
Accounts payable	(135,034)	162,941
Accrued expenses	(155,824)	(23,281)
Advances payable	13,923	(338,212)
Deferred revenue	473,690	(153,036)
Net cash provided by operating activities	1,581,451	1,646,506
Cash Flows From Investing Activities		
Insurance proceeds from stolen property	-	29,032
Proceeds from sale of assets	15,441	8,641
Purchase of property and equipment	(647,483)	(667,196)
Net cash used in investing activities	(632,042)	(629,523)
Cash Flows From Financing Activities		
Net borrowings (payments) on revolving line of credit	(125,000)	(575,000)
Proceeds from long-term debt	-	2,305,600
Refinance of long-term debt	-	(2,302,324)
Principal payments on long-term borrowings	(307,670)	(238,026)
Net cash used in financing activities	(432,670)	(809,750)
Net increase in cash	516,739	207,233
Cash:		
Beginning	3,333,427	3,126,194
Ending	\$ 3,850,166	\$ 3,333,427
Supplemental Disclosures of Cash Flow Information		
Cash payments for:		
Interest	\$ 107,272	\$ 106,145
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	\$ 78,737	\$ 71,254

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 28, 2018 AND 2017**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Reporting Entity: Community Action Partnership of Kern (the Organization) is the designated Community Action Agency of Kern County. The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs. Major classifications of program expenses are child care, nutrition, energy conservation, and community services.

A summary of the Organization's significant accounting policies follows:

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

Restricted and Unrestricted Revenue and Support: Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restriction.

Federal Grant Awards: Federal grant awards are classified as deferred revenue until expended for the purposes of the grants.

Cash: Cash on deposit as of February 28, 2018 and 2017, included approximately \$4,060,366 and \$3,305,332, respectively, held by a financial institution which exceeded the insurance limits of the Federal Deposit Insurance Corporation. The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2018 and 2017, there was \$625,786 and \$584,243, respectively, in separate bank accounts.

Inventories: Inventories are comprised of food commodities and building weatherization supplies. Supplies are stated at cost, purchased food is stated at lower of cost or market, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing. The donated value of food based on Feeding America was \$14,402,415 and \$15,888,163 as of February 28, 2018 and 2017, respectively.

Property and Equipment: Acquisitions of property and equipment greater than \$5,000 are capitalized and stated at cost. The federal government retains a reversionary interest in property and equipment acquired with federal funds. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

Depreciation for property and equipment was \$1,156,081 and \$1,116,482 for the years ended February 28, 2018 and 2017, respectively.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: The Organization accrues compensated vacation pay for all employees. Sick leave is not payable upon termination, and therefore is not subject to accrual.

Donated Services and Property: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling \$78,737 and \$71,254 are included in the statements of operations for the years ended February 28, 2018 and 2017, respectively, and include donations of supplies and professional volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions of volunteer time by parents participating in the Head Start (HS) and Early Head Start (EHS) programs are not included in the statements of operations because they do not meet the criteria for recognition. They totaled \$6,489,388 and \$7,294,111 for the years ended February 28, 2018 and 2017, respectively. The City of Shafter donated land for the Shafter Youth Center. As of February 28, 2018 and 2017, the value included in property and equipment was \$32,211.

Income Taxes: The Organization is a nonprofit corporation and has been recognized as tax exempt pursuant to Section 501 (c)(3) of the Internal Revenue Code and related State of California code sections.

On March 1, 2009, the Organization adopted the accounting standard on accounting for uncertainty in income taxes, which address the determination of whether tax benefits claimed or expected to be claimed on tax returns should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. Management evaluated the Organization's tax positions and concluded that it had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Functional Allocation of Expenses: The costs of providing the various programs and other activities are summarized on a functional basis in the statements of operations. Management allocates general and administrative costs using the 10% de minimis indirect rate.

Reclassifications: Certain accounts presented in the prior year's data may have been reclassified in order to be consistent with the current year's presentation.

Future Financial Accounting Standards Board (FASB) Accounting Standards: The following is a future accounting pronouncement that will be affecting the Organization:

Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, is effective February 28, 2019. The Organization has not yet evaluated the effect on the financial statements of the new standard but will implement the standard when applicable.

NOTE 2 – GRANTS AND CONTRACTS RECEIVABLE

The grants and contracts receivable at February 28, 2018 and 2017, are:

	<u>2018</u>	<u>2017</u>
Federal funds	\$ 3,180,143	\$ 2,850,781
State funds	389,387	244,702
Local funds	56,946	6,119
Private funds	-	831
Other	45,802	46,612
	<u>\$ 3,672,278</u>	<u>\$ 3,149,045</u>

The Organization expects all receivables to be collected and therefore has not recorded an allowance for doubtful accounts.

NOTE 3 – INVENTORY

Inventory is comprised of the following at February 28, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Weatherization supplies	\$ 174,939	\$ 239,463
Food commodities	1,090,106	880,387
	<u>\$ 1,265,045</u>	<u>\$ 1,119,850</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment as of February 28, 2018 and 2017, is comprised of the following:

	<u>2018</u>	<u>2017</u>
Land	\$ 1,776,669	\$ 1,776,669
Buildings	18,411,487	18,527,193
Renovations	5,949,584	5,636,955
Vehicles	2,946,517	2,982,023
Equipment	1,768,284	1,840,542
	30,852,541	30,763,382
Less accumulated depreciation	<u>19,025,930</u>	<u>18,404,990</u>
	<u>\$ 11,826,611</u>	<u>\$ 12,358,392</u>

The federal government has a reversionary interest in property and equipment at February 28, 2018 and 2017, in the amount of \$25,966,082 and \$25,876,922, respectively, with accumulated depreciation of \$16,677,794 and \$16,479,296, respectively.

NOTE 5 – NOTES PAYABLE

The Organization has a \$1,000,000 revolving credit agreement with a bank, which provides credit through January 15, 2018. As of February 28, 2018 and 2017, \$1,000,000 and \$875,000, respectively, were available to the Organization for additional draws under the agreement. The note bears interest at the daily one month LIBOR rate (0.98333% as of February 28, 2018) plus 3.75% and is unsecured. The outstanding principal balance of this note is due and payable in full on January 15, 2018.

NOTE 6 – PLEDGED ASSETS AND LONG-TERM DEBT

Long-term debt consists of the following as of February 28, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
10 year note payable to a bank in the amount of \$2,305,600, secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%. Final payment due June 1, 2026 ⁽¹⁾ .	\$ 1,997,917	\$ 2,193,814
Note payable to a bank, secured by land and building, due in monthly installments of \$6,903 including interest at 3.98% per annum. This note was refinanced on December 20, 2012, with a 10 year note ⁽²⁾ .	393,491	476,331
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant Loan, ⁽³⁾ secured by deed of trust, due in annual installments of \$65,052 through 2023.	390,312	455,364
Non-interest bearing California Department of Education capital lease, secured by building, due in annual installments totaling \$43,400 through November 1, 2017.	-	28,933
	<u>\$ 2,781,720</u>	<u>\$ 3,154,442</u>

⁽¹⁾ In August 2012, the Organization refinanced this note in the amount of \$2,670,283. The outstanding principal balance of this note bore interest at a fixed rate per annum at a rate of 2.75% above LIBOR in effect on the first day of each fixed rate term. Payments commenced on September 20, 2012, and continued up to and including July 20, 2015. Negotiations were started to refinance and terms were extended. In June 2016, the Organization refinanced this note in the amount of \$2,305,600.

⁽²⁾ In December 2002, the Organization entered into an interest rate swap agreement related to this debt. The swap is utilized to manage interest rate exposure over the period of the interest rate swap and is designated as a highly effective cash flow hedge. The differential to be paid or received on the swap agreement is accrued as interest rates change and is recognized over the life of the agreement. The swap agreement expired in December 2012, and effectively fixed the interest rate at 4.62%. In December 2012, the note was refinanced with the total available funds being \$831,607. The outstanding note bears interest at 3.98% per annum with any unpaid principal due on December 20, 2022.

⁽³⁾ A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2018 and 2017, represent cash drawn on the note, net of debt forgiveness to date.

NOTE 6 – PLEGGED ASSETS AND LONG-TERM DEBT (Continued)

Aggregate maturities of long-term debt as of February 28, 2018, are due in future years as follows:

<u>Year Ending February 28/29,</u>	
2019	\$ 352,246
2020	360,933
2021	370,371
2022	380,032
2023	369,374
Thereafter	<u>948,764</u>
	<u>\$ 2,781,720</u>

Interest expense for the years ended February 28, 2018 and 2017, was \$107,272 and \$106,145, respectively.

NOTE 7 – PENSION PLAN

The Organization has a defined contribution money purchase pension plan, which covers all employees who have been employed for one year or more with at least 1,000 hours worked during the year, and who are at least 21 years of age. The employer's contribution is as follows:

Group "A" – 10% of the Participant's Compensation for that Plan Year. Group "A" is defined as "Executive Director".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Division Director".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group A or B".

Employees become vested 25 percent upon two years of service, 50 percent upon three years of service, 75 percent upon four years of service, and 100 percent upon five years of service. Participants also become 100 percent vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2018 and 2017, was \$1,084,690 and \$1,009,026, respectively.

NOTE 8 – ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. Accrued vacation benefits at February 28, 2018 and 2017, are unfunded. The value of accumulated vacation at February 28, 2018 and 2017, is as follows:

	<u>2018</u>	<u>2017</u>
Early Head Start	\$ 267,191	\$ 316,640
Head Start	189,158	229,346
Indirect Fund	188,570	168,147
Low Income Home Energy Assistance Program	65,634	75,257
Women, Infants, and Children	59,330	61,644
Community Services Block Grant (CSBG)	34,755	41,198
Migrant Alternative Payment	19,183	23,857
211 United Way	-	6,739
First 5 Kern 211	3,104	2,920
County of Kern 211	6,111	2,759
Differential Response	1,446	2,062
First 5 Kern East Kern Family Resource Center	2,768	1,845
CSBG Discretionary	-	686
First 5 Kern Help Me Grow	671	619
Justice Assistance Grant	-	379
Wells Fargo Foundation	53	-
Commodity Supplement Food Program	1,656	-
I&E (Information & Education)	2,651	-
EHS San Joaquin	67,546	-
EHS Child Care Partnership	1,311	-
	<u>\$ 911,138</u>	<u>\$ 934,098</u>

The accrued vacation benefits of \$182,602 for Head Start and \$267,239 for Early Head Start have been funded.

Cash is maintained in separate interest bearing bank accounts. The cash is reserved for this specific purpose and is not combined with the operating cash of the Organization.

NOTE 9 – DEFERRED REVENUE

The grants and contracts deferred at February 28, 2018 and 2017, are as follows:

	<u>2018</u>	<u>2017</u>
Migrant Alternative Payment	\$ 686,530	\$ 362,297
California State Preschool	277,631	203,795
State Drought Food Assistance	131,775	198,988
General Child Care and Development	209,347	191,831
Bakersfield Californian Foundation	53	96,803
Community Services Block Grant	225,201	71,190
Starbucks Foundation	28,625	36,168
Migrant Child Care	39,912	22,986
California Endowment	-	22,716
Migrant Specialized Services	31,068	15,950
Summer Food Service for Children	10,166	10,166
Resnick Foundation	-	9,462
Early Head Start	(121)	-
Head Start	(531)	-
Food Bank	3,750	6,250
So Cal Gas Company	5,000	5,000
Women, Infant and Children (WIC)	(940)	-
Kaiser - FHCC	-	1,028
Wells Fargo Foundation	16,153	-
Dignity Health	24,701	-
Bank of the West	25,000	-
Wonderful Foundation	15,000	-
	<u>\$ 1,728,320</u>	<u>\$ 1,254,630</u>

NOTE 10 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of February 28, 2018 and 2017, are available for the following:

	<u>2018</u>	<u>2017</u>
Friendship House	\$ 656	\$ -
Friendship House - Robotics	2,548	7,754
Friendship House - Advisory Board	21,254	7,939
Food Bank - Backpack Buddy	-	380
Food Bank - Produce Program	15,000	15,000
Youth Centers - First Aid	-	1,500
Blue Shield Wellness Program	19,948	20,747
East Kern Family Resource Center	11,033	8,326
	<u>\$ 70,439</u>	<u>\$ 61,646</u>

NOTE 11 – LEASE COMMITMENTS

The Organization leases various equipment and facilities under noncancellable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2018 and 2017, was \$1,435,704 and \$1,316,881, respectively.

At February 28, 2018, total annual rental commitments are as follows:

<u>Year Ending February 28/29,</u>	
2019	\$ 1,311,866
2020	955,582
2021	485,935
2022	273,443
2023	218,177
Thereafter	<u>460,925</u>
	<u><u>\$ 3,705,928</u></u>

NOTE 12 – CONCENTRATION OF REVENUE

For the years ended February 28, 2018 and 2017, approximately 53% and 59%, respectively, of the Organization's program revenue was received from one grant source. Management believes the grant will be renewed on an ongoing basis.

NOTE 13 – UNRELATED BUSINESS INCOME TAX MATTERS

The Internal Revenue Service (IRS) and certain state taxing authorities are currently revisiting what, if any, products and services provided by nonprofit organizations are subject to unrelated business income tax (UBIT). There is currently very little guidance in the IRS Code on what activities should be subject to UBIT. The IRS has indicated that it is studying the issue and may issue additional guidance. As a result, at this time there is uncertainty regarding whether the Organization should pay income tax on certain types of net taxable income from activities that may be considered by taxing authorities as unrelated to the purpose for which the Organization was granted non-taxable status. The Organization has not filed any tax returns in the past for potential taxable activities. The taxing authorities have the ability to assess taxes, penalties, and interest for any years for which no tax return was filed. In the opinion of management, any liability resulting from taxing authorities imposing income taxes on the net taxable income from activities deemed to be unrelated to the Organization's nontaxable status is not expected to have a material effect on the Organization's financial position or results of operations. The Organization is no longer subject to U.S. federal, state, or local income tax examinations by tax authorities for years before 2012.

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to February 28, 2018, and through November 29, 2018, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, there were no subsequent events that require disclosure.

SUPPLEMENTARY INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
<i>Direct Program</i>				
Early Head Start (EHS)/Head Start - Kern	93.600	09CH9142-04	24,304,979	
EHS Child Care Partnership	93.600	09HP0036-02	523,365	
EHS Child Care Partnership	93.600	09HP0036-03	371,870	
EHS San Joaquin	93.600	09CH010071-03	4,694,847	
EHS San Joaquin	93.600	09CH010071-04	<u>427,116</u>	
				\$ 30,322,177
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
CSBG (Community Services Block Grant)	93.569	17F-2015	1,182,955	
CSBG (Community Services Block Grant)	93.569	18F-5015	260,709	
CSBG Discretionary (EITC)	93.569	16F-5517	<u>11,680</u>	
				1,455,344
Low Income Home Energy Assistance Program	93.568	15B-3013	139,444	
Low Income Home Energy Assistance Program	94.568	16B-4012	(10,458)	
Low Income Home Energy Assistance Program	93.568	17B-3012	3,428,664	
Low Income Home Energy Assistance Program	93.568	18B-4012	<u>799,398</u>	
				4,357,048
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-6049	211,968	
General Child Care and Development	93.596	CCTR-7050	399,430	
California State Preschool	93.596	CSPP-6110	156,984	
California State Preschool	93.596	CSPP-7119	<u>244,279</u>	
				1,012,661
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-6049	97,363	
General Child Care and Development	93.575	CCTR-7050	183,572	
California State Preschool	93.575	CSPP-6110	72,089	
California State Preschool	93.575	CSPP-7119	112,230	
Migrant Alternative Payment	93.575	CMAP-6000	1,809,475	
Migrant Alternative Payment	93.575	CMAP-7000	<u>3,472,248</u>	
				<u>5,746,977</u>
Child Care and Development Block Grant Cluster				6,759,638

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of Homeland Security				
<i>Pass-Through United Way of Kern County Local Board</i>				
Emergency Food and Shelter	97.024	Phase 34	<u>94,750</u>	94,750
U.S. Department of Housing and Urban Development				
<i>County of Kern - Pass-Through Programs</i>				
Community Development Block Grant	14.218	16-202	<u>84,154</u>	84,154
U.S. Department of Housing and Urban Development				
<i>City of Bakersfield - Pass-Through Programs</i>				
Community Development Block Grant	14.218	16-202	<u>132,000</u>	132,000
U.S. Department of Housing and Urban Development				
<i>Pass-Through United Way of Kern County</i>				
HUD Continuum of Care Planning Grant	14.267	N/A	<u>12,000</u>	12,000
U.S. Department of the Treasury				
<i>Direct Program</i>				
Internal Revenue Service	21.009	17VITA0187	<u>110,150</u>	110,150
U.S. Department of Agriculture				
<i>State of California - Pass-Through Programs</i>				
Department of Public Health				
WIC Supplemental Nutrition				
WIC (Women, Infants, and Children)				
Contract 1	10.557	15-10064	2,247,552	
Contract 2	10.557	15-10064	<u>1,573,904</u>	3,821,456
Department of Social Services				
Emergency Food Assistance				
Contract 1	10.568	15-MOU-00118	120,228	
Contract 2	10.568	15-MOU-00118	<u>78,915</u>	199,143
Emergency Food Assistance	10.569	N/A	<u>1,528,117</u>	<u>1,528,117</u>
Emergency Food Assistance Cluster				1,727,260
Supplemental Nutrition Assistance				
Cal Fresh	10.561	16-SUB-00876	8,928	
Cal Fresh	10.561	16-SUB-00876	<u>7,191</u>	16,119
Child and Adult Care Food	10.558	15-1248-OJ	1,408,002	
Child and Adult Care Food	10.558	15-1248-OJ	<u>147,148</u>	1,555,150

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of Agriculture				
<i>State of California - Pass-Through Programs</i>				
Department of Social Services				
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	185,023	
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	<u>71,828</u>	
				256,851
U.S. Department of Energy				
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
Department of Energy				
Weatherization Assistance Program	81.042	16C-6012	<u>119,553</u>	
				119,553
U.S. Department of Justice				
<i>County of Kern - Pass-Through Programs</i>				
Justice Assistance Grant	16.738	417-2015	<u>25,227</u>	
				<u>25,227</u>
U.S. Department of Education				
<i>Department of Education-First 5 California</i>				
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	13,999	
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	<u>12,083</u>	
				<u>26,082</u>
U.S. Department of Health and Human Services				
<i>County of Kern- Department of Public Health</i>				
Hospital Preparedness - Emergency Response		659-2017	<u>10,000</u>	
				<u>10,000</u>
Total Federal Grants				<u><u>\$ 50,884,959</u></u>
STATE:				
State of California - Department of Education				
Migrant Alternative Payment		CMAP-6000	555,429	
Migrant Alternative Payment		CMAP-7000	<u>1,064,626</u>	
				\$ 1,620,055
General Child Care and Development		CCTR-6049	436,225	
General Child Care and Development		CCTR-7050	<u>976,658</u>	
				1,412,883
State Preschool		CSPP-6110	881,853	
State Preschool		CSPP-7119	<u>1,729,558</u>	
				2,611,411
Migrant Child Care		CMIG-6004	87,430	
Migrant Child Care		CMIG-7004	<u>162,029</u>	
				249,459
Migrant Specialized Services		CMSS-6004	28,152	
Migrant Specialized Services		CMSS-7004	<u>30</u>	
				28,182
Quality Rating and Improvement System - Kern Early Stars		N/A	<u>26,146</u>	
				26,146

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
STATE: (Continued)				
State of California - Department of Social Services				
Tax Check-Off/AB2366		N/A	13,918	13,918
Differential Response		N/A	55,477	
Differential Response		N/A	108,178	163,655
State Emergency Food Assistance		N/A	230,750	
State Drought Food Assistance		N/A	163,742	394,492
State of California - Department of Public Health				
Information and Education		16-10206	24,877	
Information and Education		16-10206	51,614	76,491
Office of Emergency Services				
Water Tank Installation		N/A	44,508	44,508
Department of Community Services and Development				
LIWP (Low Income Weatherization Program)		15K-6006	45,607	
LIWP Solar Project		N/A	106,489	
LIWP Single Family		PC06436	25,391	177,487
Department of Corrections and Rehabilitation				
Shafter Youth Center		99 - 011	65,052	
Realignment for Success		236-2017	77,052	142,104
California Children and Families Commission				
2-1-1		2015.2.5	35,893	
2-1-1		2015.2.5	53,499	
E Kern Family Resource Center		2015.2.6	38,714	
E Kern Family Resource Center		2015.2.6	85,757	
Help Me Grow		2017.2.01	19,111	
Help Me Grow		2017.2.01	34,470	
Differential Response		N/A	9,713	
Differential Response		N/A	17,948	295,105
Total State Grants				\$ 7,255,896

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SCHEDULE OF
EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Community Action Partnership of Kern (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) *Compliance Supplement*. The Organization has elected to use the 10% de minimis indirect cost rate in year 2018.

NOTE 2 – NONCASH ASSISTANCE

The Organization received noncash assistance in the form of food commodities, which is included in the amounts reported on the Schedule of Expenditures of Federal and State Awards. Commodities, with a fair value of \$1,528,117 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2018.

NOTE 3 – CLUSTER INFORMATION

Presented in this note are only grants that are clustered under Part 5 of the OMB *Compliance Supplement*.

<u>Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Child Care Development Block Grant Cluster		
Child Care and Development Block Grant	93.575	\$ 5,746,977
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>1,012,661</u>
Total Child Care Development Cluster		6,759,638
Emergency Food Assistance Cluster		
Emergency Food Assistance Program (Administrative Costs)	10.568	199,143
Emergency Food Assistance Program (Food Commodities)	10.569	<u>1,528,117</u>
Total Emergency Food Assistance Center		1,727,260

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 17F - 5015 (CSBG)
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

	<u>Jan. 1, 2017 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Dec. 31, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 850,363	\$ 631,991	\$ 1,482,354	\$ -	\$ 1,482,354
Deferred Grant Revenue	(550,964)	550,964	-	-	-
Total Revenue	<u>\$ 299,399</u>	<u>\$ 1,182,955</u>	<u>\$ 1,482,354</u>	<u>\$ -</u>	<u>\$ 1,482,354</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ 30,090	\$ 79,425	\$ 109,515	\$ 109,515	\$ 105,082
Fringe Benefits	5,478	18,611	24,089	24,089	23,118
Operating Expenses	6,987	4,132	11,119	11,119	11,250
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	73,127	391,791	464,918	464,918	470,191
Total Administrative Costs	115,682	493,959	609,641	609,641	609,641
Program Costs					
Salaries and Wages	124,342	352,611	476,953	476,953	485,644
Fringe Benefits	33,402	119,268	152,670	152,670	155,469
Operating Expenses	25,973	217,117	243,090	243,090	231,600
Total Program Costs	183,717	688,996	872,713	872,713	872,713
Total Expenditures	<u>\$ 299,399</u>	<u>\$ 1,182,955</u>	<u>\$ 1,482,354</u>	<u>\$ 1,482,354</u>	<u>\$ 1,482,354</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 16F – 5517 (CSBG DISCRETIONARY TARGETED INITIATIVE)
YOUTH EMPLOYMENT
FOR THE PERIOD JUNE 30, 2016 THROUGH MAY 31, 2017**

	<u>June 30, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through May 31, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 32,078	\$ -	\$ 32,078	\$ -	\$ 32,078
Deferred Grant Revenue	(11,680)	11,680	-	-	-
Total Revenue	<u>\$ 20,398</u>	<u>\$ 11,680</u>	<u>\$ 32,078</u>	<u>\$ -</u>	<u>\$ 32,078</u>
EXPENDITURES					
Administrative Costs					
Other Costs	\$ 1,792	\$ 1,124	\$ 2,916	\$ 2,916	\$ 2,916
Total Administrative Costs	<u>1,792</u>	<u>1,124</u>	<u>2,916</u>	<u>2,916</u>	<u>2,916</u>
Program Costs					
Salaries and Wages	15,486	8,082	23,568	23,567	23,740
Fringe Benefits	2,372	2,101	4,473	4,474	4,171
Operating Expenses	748	373	1,121	1,121	1,251
Total Program Costs	<u>18,606</u>	<u>10,556</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>
Total Expenditures	<u>\$ 20,398</u>	<u>\$ 11,680</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 16C - 6012 (DOE WAP)
FOR THE PERIOD JULY 1, 2016 THROUGH SEPTEMBER 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Sept. 30, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 181,272	\$ -	\$ 181,272	\$ -	\$ 304,188
Deferred Grant Revenue	(119,553)	119,553	-	-	-
Total Revenue	<u>\$ 61,719</u>	<u>\$ 119,553</u>	<u>\$ 181,272</u>	<u>\$ -</u>	<u>\$ 304,188</u>
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 3,680	\$ 7,127	\$ 10,807	\$ 10,807	\$ 14,426
Total Administrative Costs	<u>3,680</u>	<u>7,127</u>	<u>10,807</u>	<u>10,807</u>	<u>14,426</u>
Program Costs					
Training and Technical Assistance	1,145	1,621	2,766	2,766	3,783
Liability Insurance	923	956	1,879	1,879	2,000
Intake	1,227	118	1,345	1,345	2,600
Outreach	5,627	16	5,643	5,643	6,000
Client Education	300	135	435	435	3,500
Workers' Compensation	-	-	-	-	-
General/Operating Expenditures	44,579	37,153	81,732	81,732	67,900
Direct Program Activities	-	62,869	62,869	62,869	106,444
Health & Safety Activities	-	13,796	13,796	13,796	35,289
Total Program Costs	<u>53,801</u>	<u>116,664</u>	<u>170,465</u>	<u>170,465</u>	<u>227,516</u>
Total Expenditures	<u>\$ 57,481</u>	<u>\$ 123,791</u>	<u>\$ 181,272</u>	<u>\$ 181,272</u>	<u>\$ 241,942</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15B – 3013 (LIHEAP)
FOR THE PERIOD JANUARY 1, 2015 THROUGH JUNE 30, 2017**

	Jan. 1, 2015 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 4,658,326	\$ -	\$ 4,658,326	\$ -	\$ 4,874,124
Deferred Grant Revenue	(83,018)	83,018	-	-	-
Total Revenue	\$ 4,575,308	\$ 83,018	\$ 4,658,326	\$ -	\$ 4,874,124
EXPENDITURES					
Administrative Costs					
Toilet Retrofit Administrative Costs	\$ 992	\$ 374	\$ 1,366	\$ 1,366	\$ 1,406
EHA Assurance	316,655	3,156	319,811	319,811	322,655
EHA Administrative Costs	340,621	5,332	345,953	345,953	493,703
Total Administrative Costs	658,268	8,862	667,130	667,130	817,764
Program Costs					
Toilet Retrofit Support Costs	2,085	647	2,732	2,732	2,812
Toilet Retrofit Program Costs	19,846	7,475	27,321	27,321	28,209
EHA Intake	485,850	-	485,850	485,850	485,931
EHA Outreach	170,213	-	170,213	170,213	185,649
EHA Training and Technical Assistance	4,675	-	4,675	4,675	4,675
EHA HEAP Program Costs	574,989	14,635	589,624	589,624	576,888
EHA General Operating Expenditures	178,009	-	178,009	178,009	150,000
Weatherization Training and Technical Assistance	60,000	-	60,000	60,000	60,000
Weatherization Liability Insurance	16,170	-	16,170	16,170	20,000
Weatherization Intake	46,003	-	46,003	46,003	75,000
Weatherization Outreach	95,889	-	95,889	95,889	113,260
Weatherization Equipment	76,684	-	76,684	76,684	86,000
Weatherization Workers' Compensation	27,987	-	27,987	27,987	40,000
Weatherization General/Operating Expenditures	290,319	-	290,319	290,319	356,809
Weatherization Direct Program Activities	1,868,321	51,399	1,919,720	1,919,720	1,781,943
Total Program Costs	3,917,040	74,156	3,991,196	3,991,196	3,967,176
Total Expenditures	\$ 4,575,308	\$ 83,018	\$ 4,658,326	\$ 4,658,326	\$ 4,784,940

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15K – 6006 (LOW INCOME WEATHERIZATION PROGRAM)
FOR THE PERIOD JANUARY 1, 2015 THROUGH APRIL 30, 2017**

	<u>Jan. 1, 2015 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Apr. 30, 2017</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 678,817	\$ -	\$ 678,817	\$ -	\$ 1,031,955
Deferred Grant Revenue	(56,380)	56,380	-	-	-
Total Revenue	<u>\$ 622,437</u>	<u>\$ 56,380</u>	<u>\$ 678,817</u>	<u>\$ -</u>	<u>\$ 1,031,955</u>
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 36,873	\$ -	\$ 36,873	\$ 36,873	\$ 52,228
Total Administrative Costs	<u>36,873</u>	<u>-</u>	<u>36,873</u>	<u>36,873</u>	<u>52,228</u>
Program Costs					
Training and Technical Assistance	15,952	-	15,952	15,952	20,000
Intake	20,220	-	20,220	20,220	33,787
Outreach	9,707	-	9,707	9,707	33,787
General Overhead Costs	67,065	1,930	68,995	68,995	93,830
Direct Program Activities	472,620	54,450	527,070	527,070	832,323
Total Program Costs	<u>585,564</u>	<u>56,380</u>	<u>641,944</u>	<u>641,944</u>	<u>1,013,727</u>
Total Expenditures	<u>\$ 622,437</u>	<u>\$ 56,380</u>	<u>\$ 678,817</u>	<u>\$ 678,817</u>	<u>\$ 1,065,955</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP - 6110
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 342,129	\$ 229,073	\$ 571,202
State Grant Revenue	1,316,698	881,853	2,198,551
Parent Fees	5,584	5,312	10,896
Total Revenue	1,664,411	1,116,238	2,780,649
EXPENDITURES			
Salaries	1,115,378	738,809	1,854,187
Fringe Benefits	365,598	258,928	624,526
Travel	1,044	-	1,044
Space Costs	-	-	-
Consumable Supplies	-	66	66
Equipment	-	-	-
Consultant/Contract Services	-	2,449	2,449
Other Costs	2,148	43	2,191
Program Costs	-	-	-
Depreciation	28,933	14,467	43,400
Administration Cost	151,310	101,476	252,786
Total Expenditures	1,664,411	1,116,238	2,780,649
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

	<u>Oct. 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Sept. 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 642,739	\$ 708,119	\$ 1,350,858
Total Revenue	<u>642,739</u>	<u>708,119</u>	<u>1,350,858</u>
EXPENDITURES			
Salaries	322,438	323,717	646,155
Fringe Benefits	92,810	111,618	204,428
Travel	12,403	14,097	26,500
Space Costs	37,802	80,335	118,137
Consumable Supplies	50,127	63,957	114,084
Consultant/Contract Services	495	-	495
Other Costs	39,636	39,275	78,911
Program Costs	399,866	389,352	789,218
Depreciation	1,762	-	1,762
Administration Cost	63,781	64,010	127,791
Head Start Subsidy	<u>(378,381)</u>	<u>(378,243)</u>	<u>(756,624)</u>
Total Expenditures	<u>642,739</u>	<u>708,118</u>	<u>1,350,857</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD – SAN JOAQUIN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

	<u>Oct. 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Sept. 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 32,280	\$ 85,496	\$ 117,776
Total Revenue	<u>32,280</u>	<u>85,496</u>	<u>117,776</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	32,280	77,724	110,004
Administration Cost	-	7,772	7,772
Total Expenditures	<u>32,280</u>	<u>85,496</u>	<u>117,776</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT NO. 17F - 5015
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

	<u>Jan. 1, 2017 through Feb. 29, 2017</u>	<u>Mar. 1, 2017 through Dec. 31, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 299,399	\$ 1,182,955	\$ 1,482,354
Private Revenue	-	3,500	3,500
Donation	8	4,764	4,772
Total Revenue	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
EXPENDITURES			
Salaries	154,432	432,036	586,468
Fringe Benefits	38,881	137,878	176,759
Travel	667	23,198	23,865
Space Costs	17,251	135,548	152,799
Consumable Supplies	1,075	17,698	18,773
Equipment	-	-	-
Consultant/Contract Services	258	2,599	2,857
Other Costs	12,571	32,739	45,310
Program Costs	1,145	17,731	18,876
Administration Cost	73,127	391,792	464,919
Total Expenditures	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT DISCRETIONARY
EITC GRANT NO. 16F - 5517
FOR THE PERIOD JUNE 15, 2016 THROUGH MAY 31, 2017**

	<u>June 15, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through May 31, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 20,398	\$ 11,680	\$ 32,078
Total Revenue	<u>20,398</u>	<u>11,680</u>	<u>32,078</u>
EXPENDITURES			
Salaries	15,486	8,082	23,568
Fringe Benefits	2,372	2,101	4,473
Travel	503	141	644
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	245	232	477
Program Costs	-	-	-
Administration Cost	1,792	1,124	2,916
Total Expenditures	<u>20,398</u>	<u>11,680</u>	<u>32,078</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN 211 GRANT NO. 1004 - 2016
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Local Grant Revenue	\$ 46,360	\$ -	\$ 46,360
Total Revenue	46,360	-	46,360
EXPENDITURES			
Salaries	17,070	-	17,070
Fringe Benefits	4,253	-	4,253
Travel	4	-	4
Space Costs	11,957	-	11,957
Consumable Supplies	5,688	-	5,688
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	4,436	-	4,436
Program Costs	-	-	-
Administration Cost	2,952	-	2,952
Total Expenditures	46,360	-	46,360
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN BIOTERRORISM I&R
FOR THE PERIOD OCTOBER 16, 2016 THROUGH APRIL 29, 2017**

	<u>Oct. 16, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through April 29, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 10,000	\$ -	\$ 10,000
Total Revenue	<u>10,000</u>	<u>-</u>	<u>10,000</u>
EXPENDITURES			
Salaries	8,750	-	8,750
Fringe Benefits	1,250	-	1,250
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
 SCHEDULE OF REVENUE AND EXPENDITURES
 COUNTY OF KERN 211 HOSPITAL PREPAREDNESS
 FOR THE PERIOD OCTOBER 24, 2017 THROUGH FEBRUARY 28, 2018**

	<u>Oct. 24, 2017 through Feb. 28, 2018</u>	<u>TOTAL</u>
REVENUE		
Federal Grant Revenue	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total Revenue	<u>10,000</u>	<u>10,000</u>
EXPENDITURES		
Consumable Supplies	<u>10,000</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN - GANG VIOLENCE PREVENTION GRANT NO. 446 - 2015
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Local Grant Revenue	\$ 20,907	\$ 32,198	\$ 53,105
Total Revenue	<u>20,907</u>	<u>32,198</u>	<u>53,105</u>
EXPENDITURES			
Salaries	13,423	20,519	33,942
Fringe Benefits	2,962	3,519	6,481
Travel	69	1,147	1,216
Space Costs	1,223	1,050	2,273
Consumable Supplies	-	1,677	1,677
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,134	850	1,984
Program Costs	195	509	704
Administration Cost	1,901	2,927	4,828
Total Expenditures	<u>20,907</u>	<u>32,198</u>	<u>53,105</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018**

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE								
State Grant Revenue	\$ 105,438	\$ 55,477	\$ 160,915	\$ 108,178	\$ 18,911	\$ 9,713	\$ 28,624	\$ 17,948
Total Revenue	<u>105,438</u>	<u>55,477</u>	<u>160,915</u>	<u>108,178</u>	<u>18,911</u>	<u>9,713</u>	<u>28,624</u>	<u>17,948</u>
EXPENDITURES								
Salaries	62,984	32,452	95,436	66,122	13,826	7,124	20,950	13,139
Fringe Benefits	16,807	5,759	22,566	17,106	3,689	1,872	5,561	3,484
Travel	4,861	2,873	7,734	2,910	-	-	-	-
Space Costs	8,777	4,195	12,972	8,886	-	-	-	-
Consumable Supplies	2,462	(277)	2,185	1,069	-	-	-	-
Equipment	-	-	-	330	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	1,576	5,225	6,801	2,912	-	-	-	-
Program Costs	188	950	1,138	964	-	-	-	-
Administration Cost	7,783	4,300	12,083	7,879	1,396	717	2,113	1,325
Total Expenditures	<u>105,438</u>	<u>55,477</u>	<u>160,915</u>	<u>108,178</u>	<u>18,911</u>	<u>9,713</u>	<u>28,624</u>	<u>17,948</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DEPARTMENT OF ENERGY - WEATHERIZATION (DOE WAP) GRANT NO. 16C-6012
FOR THE PERIOD JULY 1, 2016 THROUGH SEPTEMBER 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Sept. 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 61,719	\$ 119,553	\$ 181,272
Total Revenue	<u>61,719</u>	<u>119,553</u>	<u>181,272</u>
EXPENDITURES			
Salaries	15,037	28,471	43,508
Fringe Benefits	4,327	8,959	13,286
Travel	3,478	3,398	6,876
Space Costs	7,138	7,421	14,559
Consumable Supplies	3,750	4,247	7,997
Equipment	9,952	38,693	48,645
Consultant/Contract Services	8,015	4,283	12,298
Other Costs	6,342	16,953	23,295
Program Costs	-	-	-
Administration Cost	3,680	7,128	10,808
Total Expenditures	<u>61,719</u>	<u>119,553</u>	<u>181,272</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START/HEAD START AWARD NO. 09CH9142/04
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

	<u>EARLY HEAD START BASE</u>	<u>EARLY HEAD START T & TA</u>	<u>HEAD START BASE</u>	<u>HEAD START T & TA</u>	<u>HEAD START CARRYOVER</u>	<u>TOTAL</u>
	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	
REVENUE						
Federal Grant Revenue	\$ 3,901,017	\$ 97,656	\$ 19,652,950	\$ 145,350	\$ 508,006	\$ 24,304,979
Other Revenue	413	-	54,521	-	-	54,934
Donations	-	-	3,724	-	-	3,724
In-Kind	-	-	6,117,314	-	-	6,117,314
Total Revenue	<u>3,901,430</u>	<u>97,656</u>	<u>25,828,509</u>	<u>145,350</u>	<u>508,006</u>	<u>30,480,951</u>
EXPENDITURES						
Salaries	2,034,976	19,375	9,921,667	-	-	11,976,018
Fringe Benefits	672,708	4,538	3,208,158	-	-	3,885,404
Travel	37,856	1,150	143,016	33,722	286,620	502,364
Space Costs	293,711	-	1,913,071	-	-	2,206,782
Consumable Supplies	288,372	5,085	1,027,808	6,342	160,511	1,488,118
Equipment	-	-	-	-	-	-
Consultant/Contract Services	15,110	9,601	109,416	92,036	-	226,163
Other Costs	71,972	49,744	723,219	-	1,018	845,953
Program Costs	130,507	-	562,036	-	-	692,543
Depreciation	5,939	-	388,795	-	-	394,734
Administration Cost	350,279	8,163	1,714,009	13,250	59,857	2,145,558
In-Kind	-	-	6,117,314	-	-	6,117,314
Total Expenditures	<u>3,901,430</u>	<u>97,656</u>	<u>25,828,509</u>	<u>145,350</u>	<u>508,006</u>	<u>30,480,951</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP0036/02
FOR THE PERIOD MARCH 1, 2016 THROUGH AUGUST 31, 2017**

	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T & TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T & TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>TOTAL</u>
	<u>Sept. 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Aug. 31, 2017</u>	<u>Sept. 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Aug. 31, 2017</u>	<u>Sept. 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Aug. 31, 2017</u>	
REVENUE							
Federal Grant Revenue	\$ 338,565	\$ 345,499	\$ 23,397	\$ 36,012	\$ -	\$ 141,853	\$ 885,326
Other Revenue	1	1	-	-	-	-	2
In-Kind	21,073	154,151	-	-	-	-	175,224
Total Revenue	<u>359,639</u>	<u>499,651</u>	<u>23,397</u>	<u>36,012</u>	<u>-</u>	<u>141,853</u>	<u>1,060,552</u>
EXPENDITURES							
Salaries	76,293	51,639	-	-	-	-	127,932
Fringe Benefits	18,097	10,183	-	-	-	-	28,280
Travel	821	923	7,890	2,983	-	-	12,617
Space Costs	1,266	1,271	-	-	-	-	2,537
Consumable Supplies	4,128	15,501	-	2,127	-	88,673	110,429
Equipment	-	-	-	-	-	-	-
Consultant/Contract Services	204,994	231,553	9,025	19,674	-	-	465,246
Other Costs	1,485	2,645	4,359	7,954	-	40,284	56,727
Program Costs	153	78	-	-	-	-	231
Depreciation	564	320	-	-	-	-	884
Administration Cost	30,765	31,387	2,123	3,274	-	12,896	80,445
In-Kind	21,073	154,151	-	-	-	-	175,224
Total Expenditures	<u>359,639</u>	<u>499,651</u>	<u>23,397</u>	<u>36,012</u>	<u>-</u>	<u>141,853</u>	<u>1,060,552</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH010071/03
FOR THE PERIOD FEBRUARY 1, 2017 THROUGH JANUARY 31, 2018**

	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN T & TA	EARLY HEAD START SAN JOAQUIN T & TA	
	Feb. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Jan. 31, 2018	Feb. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Jan. 31, 2018	TOTAL
REVENUE					
Federal Grant Revenue	\$ 385,856	\$ 4,615,674	\$ 2,715	\$ 79,173	\$ 5,083,418
Other Revenue	5	79,013	-	-	79,018
In-Kind	-	808,600	-	-	808,600
Total Revenue	385,861	5,503,287	2,715	79,173	5,971,036
EXPENDITURES					
Salaries	213,030	2,797,514	-	-	3,010,544
Fringe Benefits	64,094	693,414	-	-	757,508
Travel	4,770	39,282	40	14,657	58,749
Space Costs	42,930	409,001	-	-	451,931
Consumable Supplies	12,542	163,612	-	21,185	197,339
Equipment	-	-	-	-	-
Consultant/Contract Services	300	8,692	-	11,242	20,234
Other Costs	8,124	108,031	2,428	24,892	143,475
Program Costs	6,103	64,440	-	-	70,543
Depreciation	-	887	-	-	887
Administration Cost	33,968	409,814	247	7,197	451,226
In-Kind	-	808,600	-	-	808,600
Total Expenditures	385,861	5,503,287	2,715	79,173	5,971,036
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 71,087	\$ 120,228	\$ 191,315
Donations	-	1,500	1,500
Total Revenue	71,087	121,728	192,815
EXPENDITURES			
Salaries	47,955	61,808	109,763
Fringe Benefits	9,787	15,145	24,932
Travel	2,188	4,734	6,922
Space Costs	5,496	17,060	22,556
Consumable Supplies	997	4,588	5,585
Equipment	-	-	-
Consultant/Contract Services	269	1,333	1,602
Other Costs	4,395	17,060	21,455
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	71,087	121,728	192,815
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN 211 AGREEMENT NO. 2015.2.5
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>	<u>July 1, 2017 through Feb. 28, 2018</u>
REVENUE				
State Grant Revenue	\$ 53,244	\$ 35,893	\$ 89,137	\$ 53,499
Total Revenue	<u>53,244</u>	<u>35,893</u>	<u>89,137</u>	<u>53,499</u>
EXPENDITURES				
Salaries	41,254	26,772	68,026	41,236
Fringe Benefits	8,262	6,246	14,508	7,399
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Administration Cost	3,728	2,875	6,603	4,864
Total Expenditures	<u>53,244</u>	<u>35,893</u>	<u>89,137</u>	<u>53,499</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2015.2.6
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE				
State Grant Revenue	\$ 75,952	\$ 38,714	\$ 114,666	\$ 85,757
Total Revenue	75,952	38,714	114,666	85,757
EXPENDITURES				
Salaries	48,299	21,930	70,229	55,556
Fringe Benefits	11,493	4,563	16,056	11,789
Travel	1,568	1,054	2,622	3,525
Space Costs	5,780	2,797	8,577	5,924
Consumable Supplies	1,585	4,171	5,756	696
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,738	1,195	2,933	1,957
Program Costs	-	-	-	-
Administration Cost	5,489	3,004	8,493	6,310
Total Expenditures	75,952	38,714	114,666	85,757
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN – HELP ME GROW
AGREEMENT NO. 2017.2.01
FOR THE PERIOD FEBRUARY 1, 2017 THROUGH FEBRUARY 28, 2018**

	Feb 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE				
State Grant Revenue	\$ 10,124	\$ 19,111	\$ 29,235	\$ 34,470
Total Revenue	10,124	19,111	29,235	34,470
EXPENDITURES				
Salaries	5,520	14,339	19,859	26,040
Fringe Benefits	1,121	3,225	4,346	5,296
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	2,779	86	2,865	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Administration Cost	704	1,461	2,165	3,134
Total Expenditures	10,124	19,111	29,235	34,470
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR - 6049
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 545,568	\$ 309,331	\$ 854,899
State Grant Revenue	769,363	436,225	1,205,588
Parent Fees	10,914	5,660	16,574
Total Revenue	1,325,845	751,216	2,077,061
EXPENDITURES			
Salaries	900,754	518,684	1,419,438
Fringe Benefits	303,263	162,861	466,124
Travel	572	-	572
Space Costs	-	-	-
Consumable Supplies	-	36	36
Equipment	-	-	-
Consultant/Contract Services	725	1,343	2,068
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	120,531	68,292	188,823
Total Expenditures	1,325,845	751,216	2,077,061
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
INFORMATION AND EDUCATION GRANT NO. 16-10206
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 46,490	\$ 24,877	\$ 71,367
Total Revenue	<u>46,490</u>	<u>24,877</u>	<u>71,367</u>
EXPENDITURES			
Salaries	30,754	16,450	47,204
Fringe Benefits	7,089	3,093	10,182
Travel	2,704	716	3,420
Space Costs	-	-	-
Consumable Supplies	-	301	301
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,342	102	1,444
Program Costs	375	1,555	1,930
Administration Cost	4,226	2,660	6,886
Total Expenditures	<u>46,490</u>	<u>24,877</u>	<u>71,367</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
JUSTICE ASSISTANCE GRANT NO. 417-2015
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

	<u>Jan. 1, 2017 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Dec. 31, 2017</u>	<u>TOTAL</u>
REVENUE			
	\$ 11,798	\$ 25,227	\$ 37,025
Federal Grant Revenue			
	<u>11,798</u>	<u>25,227</u>	<u>37,025</u>
Total Revenue			
 EXPENDITURES			
	9,013	19,992	29,005
Salaries	2,409	3,709	6,118
Fringe Benefits	376	1,526	1,902
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
	<u>11,798</u>	<u>25,227</u>	<u>37,025</u>
Total Expenditures			
 REVENUE OVER/(UNDER) EXPENDITURES			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - HEALTHY EATING GRANT NO. 20633829
FOR THE PERIOD OCTOBER 1, 2013 THROUGH FEBRUARY 28, 2018**

	<u>Mar. 1, 2014 through Feb 28, 2015</u>	<u>Mar. 1, 2015 through Feb 29, 2016</u>	<u>Mar. 1, 2016 through Feb 28, 2017</u>	<u>Mar. 1, 2017 through Feb 28, 2018</u>	<u>TOTAL</u>
REVENUE					
Private Revenue	\$ 25,938	\$ 21,603	\$ 12,459	\$ 1,028	\$ 61,028
Total Revenue	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>1,028</u>	<u>61,028</u>
EXPENDITURES					
Salaries	19,212	15,550	2,831	919	38,512
Fringe Benefits	4,322	5,503	452	109	10,386
Travel	1,182	400	-	-	1,582
Space Costs	-	-	-	-	-
Consumable Supplies	517	-	3,687	-	4,204
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	705	150	639	-	1,494
Program Costs	-	-	4,850	-	4,850
Administration Cost	-	-	-	-	-
Total Expenditures	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>1,028</u>	<u>61,028</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - NUTRITION EDUCATION GRANT NO. 20644136
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Private Revenue	\$ 8,972	\$ -	\$ 8,972
Total Revenue	<u>8,972</u>	<u>-</u>	<u>8,972</u>
EXPENDITURES			
Salaries	7,956	-	7,956
Fringe Benefits	1,016	-	1,016
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>8,972</u>	<u>-</u>	<u>8,972</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP - 6000
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 3,601,525	\$ 1,809,475	\$ 5,411,000
State Grant Revenue	563,292	555,429	1,118,721
Parent Fees	140,513	78,464	218,977
Total Revenue	<u>4,305,330</u>	<u>2,443,368</u>	<u>6,748,698</u>
EXPENDITURES			
Salaries	360,600	154,697	515,297
Fringe Benefits	77,066	35,801	112,867
Travel	4,531	5,500	10,031
Space Costs	61,548	24,012	85,560
Consumable Supplies	9,255	3,700	12,955
Equipment	-	-	-
Consultant/Contract Services	2,452	6,087	8,539
Other Costs	44,651	24,234	68,885
Program Costs	3,515,123	2,141,324	5,656,447
Administration Cost	230,104	48,013	278,117
Total Expenditures	<u>4,305,330</u>	<u>2,443,368</u>	<u>6,748,698</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-6004
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
State Grant Revenue	\$ 118,207	\$ 87,430	\$ 205,637
Parent Fees	767	292	1,059
Total Revenue	118,974	87,722	206,696
EXPENDITURES			
Salaries	80,673	59,076	139,749
Fringe Benefits	27,334	20,509	47,843
Travel	67	-	67
Space Costs	-	3	3
Consumable Supplies	-	1	1
Equipment	-	-	-
Consultant/Contract Services	-	158	158
Other Costs	84	-	84
Program Costs	-	-	-
Administration Cost	10,816	7,975	18,791
Total Expenditures	118,974	87,722	206,696
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-6004
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 1,502	\$ 28,152	\$ 29,654
Total Revenue	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	1,502	25,593	27,095
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	2,559	2,559
Total Expenditures	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
STATE TAX CHECK-OFF
FOR THE PERIOD MARCH 1, 2017 THROUGH JUNE 30, 2017**

	<u>Mar. 1, 2017 through June 30, 2017</u>
REVENUE	
State Grant Revenue	\$ 13,918
Total Revenue	<u>13,918</u>
EXPENDITURES	
Salaries	-
Fringe Benefits	-
Travel	-
Space Costs	-
Consumable Supplies	-
Equipment	-
Consultant/Contract Services	-
Other Costs	-
Program Costs	13,918
Administration Cost	-
Total Expenditures	<u>13,918</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 16-SUB-00876
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 6,060	\$ 8,928	\$ 14,988
Total Revenue	6,060	8,928	14,988
EXPENDITURES			
Salaries	4,487	6,483	10,970
Fringe Benefits	1,022	1,633	2,655
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	551	812	1,363
Total Expenditures	6,060	8,928	14,988
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN – REALIGNMENT FOR SUCCESS
GRANT NO. 236 - 2017
FOR THE PERIOD JUNE 1, 2017 THROUGH FEBRUARY 28, 2018**

	<u>June. 1, 2017 through Feb. 28, 2018</u>	<u>TOTAL</u>
REVENUE		
State Grant Revenue	\$ 77,052	\$ 77,052
Total Revenue	<u>77,052</u>	<u>77,052</u>
EXPENDITURES		
Salaries	47,876	47,876
Fringe Benefits	13,869	13,869
Travel	413	413
Space Costs	-	-
Consumable Supplies	1,908	1,908
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	400	400
Program Costs	2,444	2,444
Depreciation	3,137	3,137
Administration Cost	7,005	7,005
In-Kind	-	-
Donated Commodities	-	-
Total Expenditures	<u>77,052</u>	<u>77,052</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
WOMEN, INFANTS, AND CHILDREN (WIC) GRANT NO. 15-10064
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

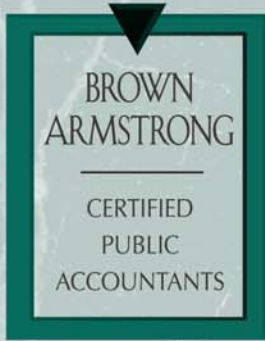
	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,512,006	\$ 2,247,552	\$ 3,759,558
Other Revenue	4,940	-	4,940
Total Revenue	1,516,946	2,247,552	3,764,498
EXPENDITURES			
Salaries	946,280	1,366,758	2,313,038
Fringe Benefits	228,256	337,215	565,471
Travel	11,804	22,552	34,356
Space Costs	126,519	187,309	313,828
Consumable Supplies	17,831	19,311	37,142
Equipment	-	34,729	34,729
Consultant/Contract Services	-	-	-
Other Costs	59,787	84,858	144,645
Program Costs	150	1,761	1,911
Depreciation	3,575	5,005	8,580
Administration Cost	122,744	188,054	310,798
Total Expenditures	1,516,946	2,247,552	3,764,498
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 18,918,580	\$ 3,888,460	\$ 1,700,058	\$ 830,676	\$ 343,871	\$ 3,807	\$ 25,685,452
Fringe Benefits	6,089,490	951,212	483,334	266,094	27,577	509	7,818,216
Consultant/Contract Services	688,803	10,269	702,106	68,928	23,174	-	1,493,280
Travel	322,436	103,760	49,064	28,099	724	-	504,083
Space Cost	2,960,746	531,005	211,587	240,009	3,616	-	3,946,963
Consumable Supplies	1,881,669	271,299	63,106	54,874	197	-	2,271,145
Other Costs	1,150,252	318,017	492,589	97,286	32,488	16,783	2,107,415
Program Costs	6,706,601	739,753	506,675	20,527	-	-	7,973,556
Depreciation	409,107	283,068	17,041	186,494	260,371	-	1,156,081
In-Kind	76,192	-	-	-	-	2,546	78,738
Indirect Expenses	-	-	-	-	5,060,832	-	5,060,832
Donated Commodities	-	15,698,818	-	-	-	-	15,698,818
Total Expenditures	\$ 39,203,876	\$ 22,795,661	\$ 4,225,560	\$ 1,792,987	\$ 5,752,850	\$ 23,645	\$ 73,794,579

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 18,847,577	\$ 3,369,218	\$ 1,780,992	\$ 1,111,074	\$ 120,058	\$ 2,585	\$ 25,231,504
Fringe Benefits	5,911,209	859,961	500,709	257,374	20,776	369	7,550,398
Travel	375,658	111,264	67,400	33,056	1,657	-	589,035
Space Cost	2,917,398	540,735	201,232	224,994	3,683	-	3,888,042
Consumable Supplies	1,468,489	261,116	142,360	52,777	-	-	1,924,742
Consultant/Contract Services	645,675	43,394	263,584	20,504	-	-	973,157
Other Costs	1,192,795	307,505	561,404	114,533	40,758	21,526	2,238,521
Program Costs	6,070,485	334,126	959,856	25,360	-	-	7,389,827
Depreciation	488,442	227,841	40,652	192,360	167,187	-	1,116,482
Administration Cost	-	-	-	-	4,827,346	-	4,827,346
In-Kind	67,697	-	-	-	-	3,557	71,254
Donated Commodities	-	18,824,474	-	-	-	-	18,824,474
Total Expenditures	\$ 37,985,425	\$ 24,879,634	\$ 4,518,189	\$ 2,032,032	\$ 5,181,465	\$ 28,037	\$ 74,624,782



BROWN ARMSTRONG

Certified Public Accountants

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

Board of Directors
Community Action Partnership of Kern

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Kern (the Organization), which comprise the statement of financial position as of February 28, 2018, the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2018.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

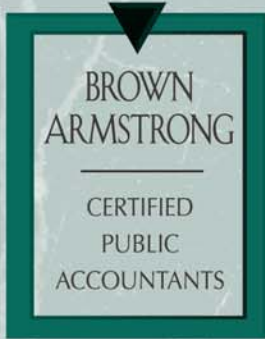
Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
November 29, 2018



BROWN ARMSTRONG

Certified Public Accountants

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

Board of Directors
Community Action Partnership of Kern

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended February 28, 2018. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2018.

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Report on Internal Control Over Compliance

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

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

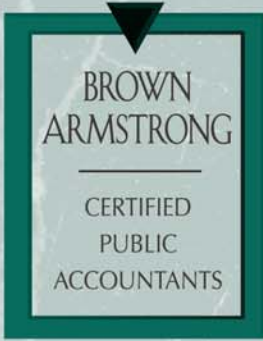
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
November 29, 2018



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR FIRST 5 PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE WITH THE PROGRAM SPECIFIC AUDIT OPTION UNDER THE UNIFORM GUIDANCE

Board of Directors
Community Action Partnership of Kern

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern’s (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the First 5 Kern 211, East Kern Family Resource Center, and Differential Response Programs (the Programs) for the year ended February 28, 2018.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Programs.

Auditor’s Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for the Programs. However, our audit does not provide a legal determination of the Organization’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Programs for the year ended February 28, 2018.

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Report on Internal Control Over Compliance

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

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

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

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
November 29, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance ___ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575/93.596 93.600	Child Care and Development Cluster Head Start
10.568/10.569	Emergency Food Assistance Cluster

Dollar threshold used to distinguish between Type A and B programs: \$1,526,549

Auditee qualified as low-risk auditee? X Yes ___ No

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.