DATE	January 27, 2021
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID: 253 923 962#

Board of Directors Meeting Agenda

Per Governor's Executive Order N-25-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

I. Call to Order

a. Roll Call

Janea Benton	Nila Hogan	Yolanda Ochoa
Jimmie Childress	Michelle Jara-Rangel	Marian Panos
Curtis Floyd	Maritza Jimenez	Guadalupe Perez
Jose Gurrola	Mike Maggard	Fred Plane
Craig Henderson	Jonathan Mullings	Ana Vigil

b. Board Seat Reappointments – ***Action Item***

i. Accepting the reappointment of Nila Hogan as the Head Start Policy Council Representative.

ii. Accepting the reappointment of Supervisor Mike Maggard as the Kern County Board of Supervisors Representative

c. Election of Board Officers – ***Action Item***

i. Acceptance of Slate of Existing Officers / Call for Nominations
- Chair Curtis Floyd
- Vice Chair Fred Plane
- Secretary Nila Hogan
- Treasurer Janea Benton

ii. Voting by Roll Call for the Board Officer Positions

iii. Reading of the Election Results

II. Approval of Agenda

III. Approval of Meeting Minutes

a. Minutes of November 18, 2020 Board of Directors Meeting – ***Action Item (p. 5-9)***

IV. Introduction of Guests / Public Forum

The public may address the Board of Directors on items not on the agenda. Speakers are limited to 3 minutes. If more than one person wishes to address the same topic, the total group time for the topic will be 10 minutes. Please state your name before making your presentation.

V. Special Presentation

a. Presentation by Jeremy Tobias regarding the retirement of Jewelle Scales, President & Board Member of Friendship House Community Center.

b. Introduction of Kayla Wofford-Nelson, Associate Director of Development of the CAPK Foundation by Pritika Ram.

VI. New Business

a. Award of Property & Casualty Insurance Coverage – ***Action Item (p. 10-54)***	Emilio Wagner, Director of Operations John Lasalle, USI
b. Update on COVID-19 Protocol at the M Street Navigation Center – ***Info Item (Verbal Report)***	Sheila Shegos, Director of Community Development
c. Resolution for Revolving Line of Credit with Wells Fargo Bank – ***Action Item (p. 55)***	Tracy Webster, Chief Financial Officer
d. Extension of Families First Coronavirus Response Act (FFCRA) Provisions Through March 31, 2021 – ***Action Item (p. 56-58)***	Tracy Webster, Chief Financial Officer
e. Independent Audit RFP Results – ***Action Item (p. 59-60)***	Tracy Webster, Chief Financial Officer
f. New External Audit Policy – ***Action Item (p. 61-64)***	Tracy Webster, Chief Financial Officer

VII. Committee Reports

a. Executive Committee Report – ***Action Item*** — Jeremy Tobias, Chief Executive Officer

1. Minutes from the December 16, 2020 Meeting ***(p. 65-68)***
2. MCAP Parent & Provider Handbook Update ***(p. 69-102)***
3. Head Start / Early Head Start Budget Revision with Resolution ***(p. 103-105)***
4. Early Head Start San Joaquin Budget Revision with Resolution ***(p. 106-108)***
5. First 5 Agreement: Oasis Family Resource Center ***(p. 109-135)***
6. Sierra Health Foundation Asthma Mitigation Grant, Sub-Contract Agreement: Central California Asthma Corporation (CACC) ***(p. 136-141)***
7. City of Bakersfield Agreement for CARES Act Emergency Solutions Grant 2 (ESG-CV2) Program Services for Coordinated Entry Services (CES) ***(p. 142-176)***
8. Head Start & Early Head Start budget to Actual Reports ***(p. 177-191)***
9. Extension of the Employee Distance Learning Assistance Program ***(p. 192-194)***
10. Independent Audit RFP Results ***(p. 195-196)***

11. Indirect Excess (Deficit) Transfer to Discretionary ***(p. 197)***
12. Financial Statements, November 2020 ***(p. 198-247)***
13. Risk Insurance Market Update ***(Verbal Report)***

b. Personnel Committee Report – ***Action Item*** — Tracy Webster, Chief Financial Officer
   1. Minutes from the January 6, 2021 Meeting ***(p. 248-249)***
   2. Open Enrollment Update ***(p. 250-251)***
   3. Repointing of MCAP Specialists Positions ***(p. 252-260)***

c. Program Review & Evaluation Committee Report – ***Action Item*** — Pritika Ram, Director of Administration
   1. Minutes from the January 13, 2021 Meeting ***(p. 261-263)***
   2. November & December 2020 Program Reports ***(p. 264-291)***
   3. Application Status Reports & Funding Requests ***(p. 292-295)***
   4. November & December 2020 Head Start / State Child Development Enrollment Update & Meals Report ***(p. 296-299)***
   5. Summary of Changes to the 2020-2021 Recruitment & Selection Plan ***(p. 300-302)***
   6. 2021-22 Program Planning Calendar ***(p. 303-307)***
   7. Status Update – Customer Relationship Management (CRM) Platform ***(Verbal Report)***

d. Audit & Pension Committee Report – ***Action Item*** — Tracy Webster, Chief Financial Officer
   1. Minutes from the January 14, 2021 Meeting ***(p. 308-310)***
   2. Pension Plan Update: 2020 Q3 and Year-End Review ***(p. 311-317)***
   3. Brown Armstrong Presentation of the Independent Audit Reports for the Year Ended February 29, 2020 and the Special Purpose Financial Statements for the Year Ended June 30, 2020 ***(p. 318-490)***
   4. 2019 Information Returns and Attorney General Report ***(p. 491-551)***
   5. Independent Audit RFP Results ***(p. 552-553)***
   6. New External Audit Policy ***(p. 554-557)***
   7. WIC Program Single Audit Report Review for Fiscal Year 2018 ***(p. 558-559)***
   8. Compliance Review of the Commodity Supplemental Food Program (CSFP) ***(p. 560-561)***

e. Budget & Finance Committee Report – ***Action Item*** — Tracy Webster, Chief Financial Officer
   1. Minutes from the January 20, 2021 Meeting ***(p. 562-563)***
   2. Head Start / Early Head Start Budget to Actual Reports for December 2020 ***(p. 564-577)***
   3. Annual Budget for Fiscal Year 2021-2022 ***(p. 578-591)***
   4. December 2020 Financial Statements ***(p. 592-641)***

VIII. CAPK Foundation Report

a. CAPK Foundation Report for January 2021 – ***Action Item*** — Pritika Ram, Director of Administration
   1. January 2021 CAPK Foundation Report ***(p. 642)***
   2. Minutes from the November 5, 2020 Meeting ***(p. 643-646)***

IX. Advisory Board Reports

a. Head Start Policy Council Report – ***Action Item*** — Nila Hogan, PC Representative
   1. January 2021 Policy Council Report ***(p. 647)***
   2. November 24, 2020 Policy Council Minutes ***(p. 648-652)***
   3. December 15, 2021 Policy Council Minutes ***(p. 653-657)***

X. Chief Executive Officer Report

a. CEO Report for January 2021 – ***Action Item*** — Jeremy Tobias, Chief Executive Officer
   1. COVID-19 Update
   2. Board of Directors Recruitment for the Low-Income North Kern Sector.

XI. Board Member Comments

XII. Closed Session

XIII. Closed Session Report

XIV. Next Scheduled Meeting

Board of Directors Meeting
12:00 pm
Wednesday, February 24, 2021
5005 Business Park North
Bakersfield, CA 93309

XV. Adjournment

This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, CA and online at www.capk.org by 12:00 pm, January 22, 2021. Paula Daoutis, Administrative Coordinator.

COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS MEETING
Per Governor's Executive Order N-25-20
Meeting was held via Tele-Conference
(213) 204-2374 – Conference ID: 287 455 285#
Microsoft Teams Meeting
Members of the Public invited to join via tele-conference, or in person at
5005 Business Park North | Bakersfield, CA 93309
November 18, 2020

MEETING MINUTES

I. Call to Order

Chairman Curtis Floyd called the meeting to order at 12:03 pm via Tele-Conference with opportunity for the public to join at the Community Action Partnership of Kern Administrative Building, located at 5005 Business Park North, Bakersfield, CA.

a. Roll Call

Roll Call was taken with a quorum present:

Present: Janea Benton, Jimmie Childress, Curtis Floyd, Craig Henderson, Nila Hogan, Michelle Jara-Rangel, Maritza Jimenez, Mike Maggard, Jonathan Mullings, Marian Panos, Fred Plane, Guadalupe Perez, Ana Vigil

Absent: Jose Gurrola, Yolanda Ochoa

Others Present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Fred Hernandez, Director of Youth & Community Services; Traco Matthews, Chief Program Officer; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Sheila Shegos, Director of Community Services; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer

II. Approval of Agenda

Motion was made and seconded to approve the Board of Directors Meeting Agenda for November 18, 2020 as amended to include item VI(c). Carried by unanimous vote. (Benton/Jara-Rangel).

III. Approval of Meeting Minutes

a. Minutes of the October 28, 2020 Board of Directors Meeting.

Motion was made and seconded to approve the minutes of the October 28, 2020 meeting. Carried by unanimous vote. (Panos/Maggard).

IV. Introduction of Guests / Public Forum

No one addressed the Board.

V. Special Presentations

Food Bank Case for Support by Lisa McKay, Senior Community Development Specialist.

Lisa McKay presented a slide show which contained statistical information about the Food Bank and noted the impacts of COVID-19 and the challenges and opportunities. Funding projections for the expansion project were also outlined and a draft copy of the Food Bank Case for Support document was included as additional reference material.

VI. New Business

a. Resolution to Approve the Submission of the Food Waste Prevention and Rescue Grant Program Application to the California Department of Resources Recycling and Recovery – Lisa McKay, Senior Community Development Specialist – ***Action Item***

Lisa McKay presented the above action item for approval with Resolution.

Janea Benton asked if there is additional case for action to provide to the Board and requested additional data, specifically if there is a correlation with population growth, unemployment rates, and asked staff to define the root causes.

Maritza Jimenez relayed concerns from some of the community partners who are asking CAPK to serve the migrant communities during the weekends or provide after work hour opportunities. Pritika Ram said staff will provide the current hours of operation and share with the migrant community and will look into addressing the issues identified. Staff will follow-up with the Board by email.

Motion was made and seconded to approve the staff's recommendation. Carried by unanimous vote (Plane/Henderson).

b. Fresno Head Start & Early Head Start Application for Funding – Jerry Meade, Assistant Director of Head Start: Programs – ***Action Item***

Jerry Meade requested approval for the above action item with Resolution.

The Board engaged in discussion with the staff regarding the grant opportunity for the HS/EHS programs in Fresno County, including what the anticipated oversight will be if awarded, and what it would mean to CAPK to be a regional partnership agency. Jeremy Tobias stated that there is a strong possibility that this grant will be broken up into several grantees. The expectation is that numerous applications will be received from organizations outside of the Community Action network. Jeremy believes that it would be in the best interest of the HS/EHS programs to stay under the umbrella of the CAP Network, and be operated by a Community Action agency.

Motion was made and seconded to approve the staff's recommendation. Carried by unanimous vote (Henderson/Hogan)

c. County of Kern Coronavirus Aid, Relief and Economic Security (CARES) Act Emergency Solutions Grant (ESG) – Sheila Shegos, Director of Community Development – Action Item

Sheila presented the above action item for approval.

Motion was made and seconded to authorize the staff's recommendation. Carried by unanimous vote (Vigil/Perez).

VII. Committee Reports

a. PRE Committee Report – Pritika Ram, Director of Administration – ***Action Item***

i. Minutes from the November 4, 2020 Committee Meeting
ii. WIC Program Presentation
iii. October 2020 Program & Division Reports
iv. Application Status Reports & Funding Requests
v. October Head Start / State Child Development Enrollment Update & Meals Report

Pritika Ram provided a summary report of the items presented at the PRE Committee on November 4, 2020. All action items were approved as submitted.

Motion was made and seconded to approve the PRE Committee Report and all items. Carried by unanimous vote (Benton/Henderson).

b. Audit & Pension Committee Report – Tracy Webster, Chief Financial Officer – ***Action Item***
i. Minutes from the November 5, 2020 Committee Meeting
ii. Q3 Pension Plan Update
iii. 457(b) Plan Adoption
iv. Department of Community Services and Development (CSD) Community Services Block Grant (CSBG) Modified On-Site Monitoring Report - Final

Tracy Webster presented a summary report of the items presented at the Audit & Pension Committee on November 5, 2020. All action items were approved as submitted.

Motion was made and seconded to approve the Audit & Pension Committee Report and all items. Carried by unanimous vote (Panos/Jimenez).

c. Budget & Finance Committee Report – Tracy Webster, Chief Financial Officer – ***Action Item***
i. Minutes from the November 12, 2020 Committee Meeting
ii. Head Start & Early Head Start Budget to Actual Reports
iii. Resolution to Approve the Submission of the 2021 Community Services Block Grant (CSBG) Contract #21F-4015 from the Department of Community Services and Development (CSD)
iv. Food Bank Proposed Reorganization & Job Descriptions
v. Financial Statements, October 2020
vi. Community Resource Project: Energy Upgrade California Program Agreement
vii. Consent Items a-c

Tracy Webster presented the above action items for approval.

Motion was made and seconded to approve the Budget & Finance Committee Report and all items. Carried by unanimous vote (Mullings/Hogan).

VIII. CAPK Foundation Report

a. Community Action Partnership of Kern Foundation Monthly Report: November 2020 – Pritika Ram, Director of Administration – ***Action Item***

Pritika Ram provided an update of the CAPK Foundation's first Board of Directors meeting held on November 5, 2020.

Motion was made and seconded to approve the CAPK Foundation Report. Carried by unanimous vote (Benton/Jimenez)

IX. Advisory Board Reports

a. Head Start Policy Council Report – Nila Hogan, Council Representative – ***Action Item***

Nila Hogan provided the Head Start Policy Council Report for the month of November and provided a summary from the October 27, 2020 meeting minutes.

Motion was made and seconded to approve the Head Start Policy Council Report. Carried by unanimous vote. (Henderson/Panos).

X. Chief Executive Officer Report

a. COVID-19 Update

Jeremy Tobias reported that COVID cases for staff are trending up and all are encouraged to follow the protocols for social distancing and wearing masks. These increases are consistent upon what is happening county wide. We are strengthening communication with staff and will double down on our efforts.

CARES funded programs are continuing. Participation for the Housing for the Harvest program is slow in Kern County and statewide. The Rental Assistance program is going strong and is well received by the community. The Food 2 Door program has gone very well serving over 4,500 seniors enrolled in the program. A total of over 18,000 boxes will have been delivered by the end of December. The Energy program has done well through this timeframe. Our understanding is that utility companies will be ending account payment deferment in April and we are expecting an overflow of applications coming in to request assistance to pay down their bills. CAPK is working with the County of Kern to distribute masks to the public. As of today, 5.7 million masks have been distributed throughout the county by CAPK, and we have been asked to continue our mask distribution efforts.

The COVID-19 capacity limit at the M Street Navigation Center has been bumped up to 60 beds and it is expected to remain at that level for the time being, and we are pleased to report there have been no positive COVID cases at the shelter to date. The program has had success in exiting some of the residents to permanent housing and helping residents to transport them to classes at Bakersfield College. A Thanksgiving meal will be served, and a coat drive is also underway.

b. 2021 Board of Directors and Standing Committee Meeting Calendar.

Jeremy Tobias reported that staff recommends moving the Personnel Committee to a monthly meeting. Overall, it will help streamline agendas and workload for the Budget & Finance Committee. This change is reflected in the attached meeting schedule for 2021.

Motion was made and seconded to approve the Chief Executive Officer's Report and all items. Carried by unanimous vote (Panos/Perez).

XI. Board Member Comments

- Michelle Jara-Rangel said staff is doing a great job in the community and hopes to expand in other communities.
- Maritza Jimenez wished all to have a happy holiday and thanked staff for the great work.
- Mike Maggard urged all to wear masks to protect themselves and family over the holidays.
- Lupe Perez praised staff and thanked them for the hard work during tough times.
- Fred Plane echoed the previous comments and wished all a safe and happy Thanksgiving.
- Curtis Floyd thanked all for the good work and expressed happy holidays wishes to all.

XII. Closed Session

XIII. Closed Session Report

XIV. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, January 27, 2021
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

XV. Adjournment

The meeting adjourned at 1:07 p.m.

MEMORANDUM

To: Board of Directors

From: Emilio G. Wagner, Director of Operations

Date: January 27, 2021

Subject: *Agenda Item VI(a) :* Award of Property and Casualty Insurance Coverage – **Action Item**

Background:

CAPKs Property and Casualty Insurance coverages are scheduled to expire on February 28, 2021. As a result, USI Insurance Services, the current broker, has solicited proposals from insurance carriers on CAPKs behalf to obtain the most cost-effective premiums. The premium for the 2020/2021 year was $304,704.14.

Current Events:

During the Executive Committee meeting held on December 16, 2020 USI projected that there would be a substantial increase in certain lines of coverage of up to potentially 50%++. After soliciting proposals, a premium increase was apparent, resulting in the following changes:

Line of Coverage	2020-2021 Current	2021-2022 Renewal	Difference
Property	$40,660	$42,169	+4%
Inland Marine	$631	$866	+37%
General Liability	$28,850	$30,814	+7%
Professional Liability	$7,038	$7,737	+10%
Abusive Conduct	$3,601	$3,582	-1%
Auto Liability	$101,874.28	$119,404.28	+17%
Umbrella Liability	$27,999	$46,123	+65%
Management Liability Package	$69,678	$213,658	+206%
Crime	$10,448	$10,448	---
Cyber Liability	$13,924.86	$14,493	+4%
Total Estimated Annual Premium:	**$304,704.14**	**$489,294.28**	**+38%**

The Management Liability package could not be renewed through Philadelphia due to loss history, and we were forced to find an alternative by completing an extensive market search. Unfortunately, due to the circumstances, the premium increase is at 206%.

Recommendation:

Staff recommends the Board of Directors authorize the Chief Executive Officer to bind coverage at the proposed increased limits through USI Insurance Services.

Attachment:
Proposal of Insurance

Community Action Partnership of Kern

Property & Casualty Insurance Proposal
March 1, 2021 – March 1, 2022









John LaSalle, Senior Vice President
Tara Hemmingsen, Senior Account Executive

Date Prepared: January 21, 2021

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About USI Insurance Services

USI is one of the largest brokerage and consulting firms in the world, delivering property and casualty, employee benefits, personal risk, program and retirement solutions to large risk management clients, middle market companies, smaller firms and individuals. Headquartered in Valhalla, New York, USI connects together over 6,000 industry leading professionals across more than 150 offices to serve clients' local, national and international needs. USI has become a premier insurance brokerage and consulting firm by leveraging the USI ONE Advantage®, an interactive platform that integrates proprietary and innovative client solutions, networked local resources and expertise, and enterprise-wide collaboration to deliver customized results with positive, bottom line impact. USI attracts best-in-class industry talent with a long history of deep and continuing investment in our local communities. For more information, visit usi.com.

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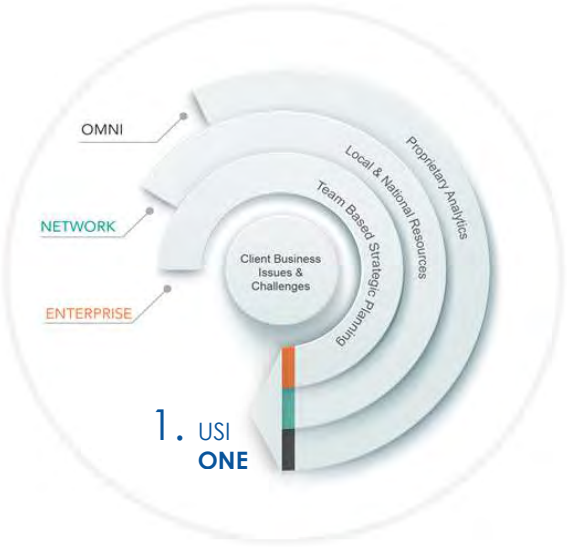
What truly distinguishes USI as a leading middle market insurance brokerage and consulting firm is the USI One Advantage, a game-changing value proposition that delivers clients a robust set of risk management and benefit solutions and exclusive resources with financial impact. USI ONE™ represents **Omni, Network, Enterprise**—the three key elements that create the USI ONE Advantage and set us apart from the competition.



Omni – USI's Proprietary Analytics
Omni, which means "all," is USI's one-of-a-kind solutions platform—real time, interactive, dynamic and evolving, and customized for each client. Built in-house by USI subject matter experts, Omni captures the experience of more than 100,000 clients, thousands of professionals and over 100 years of business activity through our acquired agencies into targeted, actionable solutions.

Network – USI's Local and National Resources
USI has made a very large investment in local resources and technical expertise, with more than 4,400 professionals networked nationally to build strong vertical capabilities and integrated account teams. Our local and regional experts ensure account team availability, hands-on service, and ongoing diligent follow-through so we can deliver on the solutions we customize for our clients.

Enterprise – USI's Team Based Strategic Planning
USI's enterprise planning is a disciplined, focused, analysis centered on our client's issues and challenges. Highly consultative meetings integrate USI's Omni analytics with our broad resource network to build a risk management strategy aligned with client business needs. Our enterprise process is a proven method for identifying, quantifying and minimizing client risk exposures.

The USI ONE Advantage—our **Omni** knowledge engine, with our **Network** of local and national resources, delivered to our clients through our **Enterprise** planning process gives USI fundamentally different solutions, the resources to deliver, and a process to bring superior results to our clients.

Service Team

Sales Executive *Manages your overall account and brings all of USI's resources together for your benefit.*	**John LaSalle** Direct line: 213.337.6338 Email Address: john.lasalle@usi.com
Account Executive *Responsible for completing all technical transactions regarding the delivery and maintenance of insurance and underwriting services.*	**Tara Hemmingsen, CIC** Direct line: 424.390.0029 Cell phone: 657.345.3388 Email address: tara.hemmingsen@usi.com
P&C Claims *Advocates on claims to troubleshoot servicing issues, answer questions about the claims process and assist with optimizing claims outcomes.*	**Jason Miyake** Direct line: 424.390.0038 Email address: jason.miyake@usi.com
Workers Comp Claims *Advocates on claims to troubleshoot servicing issues, answer questions about the claims process and assist with optimizing claims outcomes.*	**Sara Park** Direct line: 818.251.3018 Email address: sara.park@usi.com
Safety & Risk Control Consultant *Conducts site inspections, provides loss control insights, and acts as your advocate in relation to carrier loss control representatives.*	**John Canepa, Jr.** Direct line: 562.221.1408 Email address: john.canepajr@usi.com
Other telephone numbers	Main office: 424-390-0000
Office hours	8 a.m. – 5 p.m. Pacific Standard Time M - F

Marketing Summary

This list represents the carriers that were approached to provide a competitive insurance program for your business.

Coverage	Carrier	Response
Package: Property/GL/Auto/ PL/A&M and Umbrella	Philadelphia – Incumbent	Quoted – See Proposal
	NIAC	Indication – Not competitive with Phly terms and premiums
	NIF Social Services Program	Pending response, not likely to compete with Phly terms and premiums
	Alliance for Non-Profits	Pending response, not likely to compete with Phly terms and premiums
	Church Mutual	Pending response, not likely to compete with Phly terms and premiums
	Great American	Declined – Not competitive with Phly terms and premiums
	Care Providers	Declined - Not competitive with Phly terms and premiums
	Hanover	Declined – Not competitive with Phly terms and premiums – Cannot offer Abuse & Molestation coverage
Management Liability Package & Crime	Philadelphia – Incumbent	Non-Renewed – Unwilling to reconsider non-renewal *Community action programs are now a prohibited class
	Hartford – Incumbent	Quoted Crime Only– See Proposal
	Starr	Decline- Due to high employee count and CA exposure
	Markel	Quoted Primary: EPL- 5M/5M limit, 200K retention D&O- 5M/5M limit, 0/100K/100K retention Fid- 5M/5M limit, 0 retention Premium: $139,999
	Argo	Indicated: EPL- 3M/3M limit, 350K retention D&O- 3M/3M limit, 0/50K/50K retention Fid- 3M/3M limit, 25K retention Premium: $90,000
	Ascot	Indicated: EPL- 2.5M/2.5M limit, 250K retention D&O- 2.5M/2.5M limit, 0/100K/100K retention Fid- 2.5M/2.5M limit, 5K retention Premium: $63,000
	Ironshore	Quoted: EPL- 2.5M/2.5M limit, 250K retention D&O- 2.5M/2.5M limit, 0/150K/150K retention Fid- 2.5M/2.5M limit, 25K retention Premium: $32,181 *Excludes all prior acts *Excludes any Covid 19 related matters

		*Separate 500K retention for class action matters
	RSUI	Our $3M shared Limit will be in the $125K - $150K premium range with $100K D&O and $200K EPL retentions
	AmTrust	Decline- wouldn't offer more than $2M and would be over $100K in premium on a restrictive basis – so not a primary option unless they can't get any others
	Sompo	Decline- Only be able to consider excess here due to nature of operations
	SwissRe	Decline- Can only consider excess due to nature of operations
	Schinnerer/Navigators	Decline- Due to CA location
	Altru	Decline- Due to class of business and services offered by insured
	Hudson	Decline- Given the nature of operations and claims the max limit we can offer would be 2M and terms would include a prior acts exclusion
	CNA	Decline- Due to class of business and services offered by insured
	AWAC	Decline- Due to class of business and services offered by insured
	Berkshire	Decline- Due to class of business and CA location
	Nexus	Decline- Due to size (too large)
	Intact	Decline- Due to size (too large)
	Kinsale	Decline- Due to size (too large)
	Dual	Decline- Due to class of business and services offered by insured
	E-Risk	Decline- Due to size (too large)
	ANV	Decline- Due to claims
	EverestRe	Decline- Due to class of business and services offered by insured
Cyber Liability	NAS/Lloyds/Tokio Marine	Quoted – $24k (not competitive)
	Markel	Quoted - $14,493 (recommended)
	AtBay	Quoted $22k xs of $25k SIR
	CFC/Lloyd's	Quoted $26k xs of $25k SIR
	Corono/Lloyd's	Quoted $20k xs of $25k SIR
	Corvus	Quoted $22k xs of $25k SIR
	Zurich	Decline – Class of Business

Premium Comparison

Line of Coverage	2020-2021 Current	2021-2022 Renewal	Difference
Property	$40,660	$42,169	+4%
Inland Marine	$631	$866	+37%
General Liability	$28,850	$30,814	+7%
Professional Liability	$7,038	$7,737	+10%
Abusive Conduct	$3,601	$3,582	-1%
Auto Liability	$101,874.28	$113,487.72	+11%
Umbrella Liability	$27,999	$42,202	+51%
Management Liability Package	$69,678	$213,658	+206%
Crime	$10,448	$10,448	---
Cyber Liability	$13,924.86	$13,474.86	-3%
Total Estimated Annual Premium:	**$304,704.14**	**$478,438.58**	**+57%**

- Premiums are net of commission and include all taxes, surcharges and mandatory terrorism charges.
- *All mid-term policy change endorsements premiums are included.
- Higher limit options provided for Cyber Liability, see page 35

Note:
In evaluating your exposure to loss, we have been dependent upon information provided by you. If there are other areas that need to be evaluated prior to binding of coverage, please bring these areas to our attention. Should any of your exposures change after coverage is bound, such as your beginning new operation, hiring employees in new states, buying additional property, etc., please let us know so proper coverage(s) can be discussed.

Higher limits may be available. Please contact us if you would like a quote for higher limits.

Exposure & Net Rate Comparison

Line of Coverage	2020-2021 Current	2021-2022 Renewal	Difference
Property			
• Total Insurable Values	$40,003,590	$41,056,590	+3%
Net Rate	$.10	$.10	---
Inland Marine			
• Total Insurable Values	$108,676	$197,500	+82%
Net Rate	$.58	$.44	-24%
General Liability			
• Total Square Footage	307,042	330,962	+8%
Average Net Rate	$.94	$.93	-1%
• Total Student Count	1,544	1,527	-1%
Net Rate	$4.02	$4.05	+1%
• Total Acres	11 Acres	11 Acres	---
Net Rate	$1.00	$1.00	---
Auto Liability			
• Vehicle Count	108 Vehicles	122 Vehicles	+13%
Average Cost Per Unit	$855	$930	+9%
Abusive Conduct			
• Total Student Count	1,544	1,527	-1%

Loss Summary as of 1/21/2021

Property/Inland Marine/General Liability/Auto Liability/Professional Liability/Abusive Conduct

Term	Carrier	# Open Claims	# Closed Claims	# Total Claims	Paid	Reserve	Expense	Recoveries	Total Incurred	Claim Type
2020-2021	Philadelphia	3	16	**19**	$37,594	$13,400	$2,893	$0	**$53,887**	1 Prop 16 Auto 2 GL
2019-2020	Philadelphia	1	30	**31**	$73,352	$15,500	$43,820	-$4,062	**$128,610**	20 Auto 10 Property 1 Cyber
2018-2019	Philadelphia	0	3	**3**	$30,037	$0	$3,275	$0	**$33,312**	3 Property
2017-2018	Philadelphia	0	12	**12**	$61,409	$0	$1,717	-$21,689	**$41,437**	8 Property 3 Auto 1 GL
2016-2017	Berkley	0	9	**9**	$132,167	$0	$8,981	-$2,040	**$139,108**	4 Auto 5 Property
	Totals:	**4**	**70**	**74**	**$334,559**	**$28,900**	**$60,686**	**-$27,790**	**$396,355**	

Employment Practices Liability and Directors & Officers Liability

Term	Carrier	# Open Claims	# Closed Claims	# Total Claims	Paid	Reserve	Expense	Total Incurred
2020-2021	Philadelphia	1	0	**1**	$0	$75,000	$0	**$75,000**
2019-2020	Philadelphia	0	0	**0**	$0	$0	$0	**$0**
2018-2019	Philadelphia	0	3	**3**	$136,647	$0	$0	**$136,647**
2017-2018	Philadelphia	0	0	**0**	$0	$0	$0	**$0**
	Totals:	**1**	**3**	**4**	**$136,647**	**$75,000**	**$0**	**$211,647**

Schedule of Named Insureds

Only the Named Insureds shown above are included in this proposal. If any Named Insureds are not shown above and should be included for coverage, please notify us immediately.

Named Insured
Community Action Partnership of Kern (CAPK)
Community Action Partners
Community Action Partnership of Kern Family Health Center
Community Action Partnership of Kern Food Bank
Corporate Mailing Address
5005 Business Park North, Bakersfield, CA 93309

Schedule of Locations

Only the locations shown above are included in this proposal. If any locations are not shown above and should be included for coverage, please notify us immediately.

Location Schedule as of 12/16/2020							
Phly Loc #	Loc	Building	Address	City	Zip	Division	Use or Program
1	2	1	300 19th St	Bakersfield	93301	CSD	Energy, VITA, 211 Kern
2	3	1	500 E California	Bakersfield	93307	HNS	WICMain
3	4	1	610 Blandy Bldg.	China Lake	93555	HNS	WIC-China Lake
4	5	1	15580 O St	Mojave	93501	HNS	WIC-Mojave
5	8	1	2400 Planz Road	Bakersfield	93304	HS/EHS	Planz
6	9	1	410 E Perkins	McFarland	93250	HS/EHS	McFarland
7	10	1	9124 Catalpa Ave	California City	93505	HS/EHS	California City
8	13	1	2800 Agate St	Bakersfield	93304	HS/EHS	Seibert
9	14	1	452 W Los Angeles Ave	Shafter	93263	HS/EHS	Shafter
10	16	1	1120 S Curry St.	Tehachapi	93561	HS/EHS	Tehachapi
11	17	1	3301 Virginia Ave	Bakersfield	93304	HS/EHS	Virginia
12	18	1	425 E Fairview Road	Bakersfield	93304	HS/EHS	Fairview
13	21	1	8201 Palm Ave.	Lamont	93241	HS/EHS	Lamont
14	23	1	301-315 Stine Road	Bakersfield	93302	HS/EHS	315 Stine
	24	2	301-315 Stine Road	Bakersfield	93302	HS/EHS	305 Stine A
	25	3	301-315 Stine Road	Bakersfield	93302	HS/EHS	305 Stine B
	26	4	301-315 Stine Road	Bakersfield	93302	HS/EHS	315 Stine EHS
	27	5	301-315 Stine Road	Bakersfield	93302	HS/EHS	HB Socialization
15	28	1	14327 S Vineland Road	Bakersfield	93307	HS/EHS	Vineland
16	30	1	1940 Inyo St	Mojave	93501	HS/EHS	Mojave
17	31	1	1835 Cecil Ave	Delano	93215	HS/EHS	Delano Office
	32	2	1835 Cecil Ave	Delano	93215	HS/EHS	Delano-classrooms
	33	3	1835 Cecil Ave	Delano	93215	HS/EHS	Delano-classrooms
	34	4	1835 Cecil Ave	Delano	93215	HS/EHS	Delano-classrooms
	35	5	1835 Cecil Ave	Delano	93215	HS/EHS	Delano-classrooms
18	36	1	2320 Mt Vernon Ave	Bakersfield	93306	HS/EHS	Heritage Park
19	37	1	3000·3003 Sterling Road	Bakersfield	93306	HS/EHS	Sterling Center Office
	38	2	3000-3003 Sterling Road	Bakersfield	93306	HS/EHS	Sterling-Classroom
	39	3	3000-3003 Sterling Road	Bakersfield	93306	HS/EHS	Sterling-Classroom
	40	4	3000-3003 Sterling Road	Bakersfield	93306	HS/EHS	Sterling-Classroom
20	41	1	10300 1/2 San Diego St	Lamont	93241	HS/EHS	San Diego
21	42	1	2424 Cottonwood Road	Bakersfield	93304	YC	Friendship House
22	44	1	455 Euclid Ave	Shafter	93263	YC	Shafter Youth Center
23	45	1	3101 Mall View Road	Bakersfield	93306	HNS	Central Kitchen
24	46	1	3811 River Blvd	Bakersfield	93305	HS/EHS	Martha J. Morgan
25	47	1	7998 Alicante Ave	Lamont	93241	HS/EHS	Alicante
26	48	1	277 E Front St	Buttonwillow	93206	HNS	WIC-Buttonwillow
27	49	1	1600 Poplar Ave	Wasco	93280	HS/EHS	Sunrise Villa
28	50	1	5704 Pioneer Drive	Bakersfield	93306	HS/EHS	Alberta Dillard
29	1	1	5005 Business Park Drive	Bakersfield	93302	HQ	HQ Offices

30	51	1	7000 W Doe Ave	Visalia	93291	HNS	MCAP-Visalia
31	52	1	1807 Feliz Drive	Bakersfield	93307	HNS	Food Bank-Food Warehouse
	53	2	1825 Feliz Drive	Bakersfield	93307	HS/EHS	Pete Para Admin Bldg.
	54	3	1825 Feliz Drive	Bakersfield	93307	HS/EHS	Pete Para (Classroom Bldg. #200)
	55	4	1825 Feliz Drive	Bakersfield	93307	HS/EHS	Pete Para (Classroom Bldg. #300)
	56	5	1825 Feliz Drive #B	Bakersfield	93307	HS/EHS	Warehouse
32	57	1	459 Euclid Avenue	Shafter	93263	HS/EHS	Shafter EHS
33	58	1	230 S Montclair, Suite 103	Bakersfield	93309	HNS	WIC-Southwest
34	59	1	814 North Norma	Ridgecrest	93555	HS/EHS	Oasis
35	61	1	1111 Bush St	Arvin	93203	HS/EHS	Primeros Pases
36	62	1	525 East Yosemite Ave.	Madera	93638	HNS	MCAP-Madera
37	63	1	1410 11th St	Bakersfield	93302	HS/EHS	Cleo Foran
38	64	1	525 Roberts Lane Bldg. C	Oildale	93308	HNS	WIC-Oildale
39	65	1	6019-3&4 Niles	Bakersfield	93302	HNS	WIC-Niles
40	66	1	401 Willow	Bakersfield	93308	HS/EHS	Willow
41	67	1	1913 Feliz Drive	Bakersfield	93307	CAPK	Vacant land
42	68	1	500 South Washington	Bakersfield	93307	CAPK	Vacant Land
43	69	1	108 South Robinson	Tehachapi	932601	HNS	WIC-Tehachapi
44	70	1	11336 Bartlett Ave	Adelanto	92301	HNS	WIC-Adelanto
45	71	1	26904 Nicolas St	Boron	93515	HNS	WIC-Boron
46	72	1	814 North Norma	Ridgecrest	93555	HNS	WIC-Ridgecrest
47	74	1	2101 7th St Bldg. E	Wasco	93280	HNS	WIC-Wasco Medical
48	75	1	650 James St	Shafter	93263	HNS	WIC-Shafter
49	78	1	5055 California Ave #101	Bakersfield	93309	HS/EHS	Homebase Office
	77	2	5055 California Ave #220	Bakersfield	93309	OPS	Operations Office
50	80	1	819 Sixth Avenue	Taft	93268	HS/EHS	Taft
	81	2	819 Sixth Avenue – Bldg. #2	Taft	93269	HS/EHS	Taft
51	82	1	8820 Sheep Creek Road	Phelan	92371	HNS	WJC-Phelan
52	83	1	4600 Panama Lane	Bakersfield	93313	HNS	WIC-Panama
53	85	1	41820 Garstin	Big Bear Lake	92315	HNS	WIC-Big Bear
54	86	1	1900 East California Ave	Bakersfield	93305	HS/EHS	East Cal
55	87	1	90 Farrell Dr Bldg. 5620	Edwards	93524	HNS	WIC-Edwards AFB
56	88	1	Hwy 46 at Lost Hills Blvd	Lost Hills	93249	HNS	WIC-Lost Hills
57	89	1	1500 So Fairfax Rd (Module 1)	Bakersfield	93307	HS/EHS	Fairfax
	90	2	1500 So Fairfax Rd (Module 2)	Bakersfield	93307	HS/EHS	Fairfax
	91	3	1500 So Fairfax Rd (Admin)	Bakersfield	93307	HS/EHS	Fairfax
58	92	1	216 W 7th St	Hanford	93230	HNS	MCAP-Hanford
59	93	1	1815 Van Ness	Fresno	93721	HNS	MCAP-Fresno
60	94	1	3500 Mojave	Mojave	93501	HNS	EKFRC Classroom
61	95	1	1600 E Truxtun Ave	Bakersfield	93305	HNS	WIC-Homeless
62	97	1	16804 Hwy 14	Mojave	93501	HNS	East Kern Family Resource Ctr
63	98	1	347 E Poplar St (historical 11ldg.)	Stockton	95202	SJEHS	Barnett House
64	99	1	115 N Walnut Ave	Manteca	95337	SJEHS	Walnut
65	100	1	425 N California St	Stockton	95202	SJEHS	California Street
66	101	1	23950 S Chrisman Rd	Tracy	95304	SJEHS	Chrisman
67	102	1	545 W Sonora St	Stockton	95203	SJEHS	St Mary's

68	104	1	2584 Felsite Ave	Rosamond	93560	HS/EHS	Rosamond
69	105	1	1314 Oswell St	Bakersfield	93306	HS/EHS	Wesley
70	106	1	1145 N Hunter	Stockton	95203	SJEHS	SJ Admin
71	107	1	2739 Diamond St# B	Rosamond	93560	HNS	WIC-Rosamond
72	108	1	701 S Hutchins St	Lodi	95240	SJEHS	UCCC
73	109	1	1509 N Golden Gate	Stockton	95205	SJEHS	Gian one
74	110	1	2500 S D St	Stockton	95206	SJEHS	Kennedy
75	111	1	236 W 4th Street	Stockton	95206	SJEHS	4th Street
76	112	1	8401 California City Blvd., #8	California City	93505	HNS	WIC-Cal City
77	114	1	1001 Main St	Delano	93215	HNS	WIC-Delano
78	115	1	5351 Olive Drive #200	Bakersfield	93308	HNS	MCAP-Admin Office
79	116	1	1840 Wardrobe Ave	Merced	95341	HNS	MCAP-Merced
80	117	1	2550 E Belle Terrace #501-502	Bakersfield	93304	HNS	Food Bank-Food Warehouse #2
81	118	3	819 Sixth Avenue – Bldg. #3	Taft	93269	HS/EHS	Taft
82	119	1	929 Broadway – Office	Wasco	93280	HS/EHS	Wasco
	120	2	929 Broadway – Classrooms	Wasco	93280	HS/EHS	Wasco
83	76	1	24028 Lake Dr, Suite A	Crestline	92325	HNS	WIC-Crestline
84		1	244 G St. #A	Needles	92363	HNS	WIC Needles
85	122	1	4032 Jewett Ave,	Bakersfield	93301	HS/EHS	HVI & Home Base
85	123	2	4032 Jewett Ave.	Bakersfield	93301	HS/EHS	Warehouse
86	124	1	2323 16th St.	Bakersfield	93301	HNS	Cal Fresh Healthy Living
87	125 & 126	1	2550 E. Belle Terrace Ste 200	Bakersfield	93307	HNS	Food Bank Location #3 & #4
88	127	1	2550 E. Belle Terrace Ste 400	Bakersfield	93307	CDD	Homeless Shelter
89	128	1	2900 M St.	Bakersfield	93307	CDD	Homeless Shelter

Package: Property

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Philadelphia Indemnity Insurance Company**
Admitted	**Yes**
A.M. Best's Rating	**A++ XV**
Property	
Policy Form	Occurrence
Policy Type	Special Form – All Risk
Valuation	Agreed Value
Co-Insurance	100% - Waived by Agreed Value
Limits	
Locations	As Per Schedule of Locations on file
Total Blanket Building Limit	$28,130,066
Total Blanket Business Personal Property Limit	$14,656,970 (Includes Computer & Printer Values)
Business Income/Extra Expense Limit	$1,091,300
Total Insurable Values	**$43,878,336**
Equipment Breakdown Limit – Per Breakdown	$42,787,036 (Building & BPP Values)
Deductibles	
Business Personal Property	$1,000
Equipment Breakdown	$1,000
Business Income	72 hour waiting period; 50% Co-Insurance

Notable Property Sublimits	
Ordinance or Law:	
Coverage A: Undamaged Portion	Included in Building Limit
Coverage B: Demolition Costs	$1,000,000
Coverage C: Increased Cost of Construction	$1,000,000
Debris Removal	$250,000
Distance from Premises	1600 Feet
Vacancy Clause Modification	90 Days

Earthquake Sprinkler Leakage	$30,000
Fine Arts	$50,000
Fire Extinguisher Recharge	$25,000
Garages and Storage Sheds	$5,000
Lease Cancellation Moving Expenses	$5,000
Damage to Property of Home Care Providers	$50,000
Excavations, Landscaping and Other Outdoor Property	$25,000
Mobile Medical Equipment	$15,000
Lost Key Replacement	$10,000
Personal Effects	$50,000
Personal Property in Transit	$100,000
Personal Property at Unspecified Premises	$250,000
Equipment Breakdown Spoilage	$100,000/24 Hours or longer
Money and Securities of Your Residents and Clients	$5,000
New Construction	$500,000/180 Days
Newly Acquired Property	$1,000,000 Blanket Limit for Building and Business Personal Property/180 Days
Extended Business Income	180 Days
Claims Expenses	$10,000
Consequential Damage	$250,000
Computer Virus	$2,500
Accounts Receivable	$250,000
Valuable Papers	$250,000
Crime:	
Money and Securities (Inside)	$5,000; $500 Deductible
Money and Securities (Outside)	$5,000; $500 Deductible
Money Order/Counterfeit Currency	$5,000; $500 Deductible
Kidnap, Ransom, Extortion	$25,000; No Deductible
Inland Marine	
$197,500	Scheduled Equipment – Forklifts
$100,000	Miscellaneous Tools/Equipment
$10,000	Transfer Between Premises
$10,000	Temp within other Premises
$10,000	Permanently located at an employee residence
$1,000	Deductible

Notable Policy Terms, Conditions, Endorsements and Exclusions	
PI-ULTD-002 11/98	Property Coverage Part Declarations
PI-ULTD-003 11/98	Property Coverage Part Extension of Declarations
PI-ULTD-005 05/13	Additional Coverage Summary Declarations
PI-ULTD-006 11/98	Ultimate Cover Program Blanket Limits
CP0090 07/88	Commercial Property Conditions
CP0299 11/85	Cancellation Changes
PI-ULT-007 11/98	Property Coverage Form
PI-ULT-008 11/98	Causes of Loss Form
PI-ULT-009 11/98	Crime Coverage Form
PI-ULT-010 11/98	Business Income with Extra Expense Coverage Form
ULT10COV 11/98	Business Income with Extra Expense Coinsurance Schedule
ULT10PPT 11/98	Business Income with Extra Expense Optional Coverage Schedule
PI-ULT-015 11/98	Agreed Value Endorsement
PI-ULT-016 11/98	Loss Payable Provisions
PI-ULT-023 03/13	Equipment Breakdown Protection Endorsement
PI-ULT-028 11/98	Additional Exclusions
PI-ULT-072 10/10	Limitation on Fungus, Wet Rot, Dry Rot and Bacteria
PI-ULT-83 04/01	Loss of Income due to Workplace Violence
PI-ULT-085 05/16	Cap on Losses from Certified Acts of Terrorism
PI-ULT-088 02/04	Changes – Electronic Data
PI-ULT-142 08/13	Collapse – Exclusion and Additional Coverage Re-Stated
PI-ULT-148 CA-10/16	Equipment Breakdown – Separate Deductible Endorsement
PI-ULT-149 06/15	Increased Ordinance or Law Limits
PI-ULT-173 02/15	Elite Property Enhancement: Human Services
PI-ULT-238 01/19	**Continuous or Repeated Water Damage Exclusion – New Form**
Dec 01/00	Commercial Inland Marine Coverage Part Declaration
Schedule 01/00	Inland Marine Schedule
Scheduled Items 01/00	Inland Marine Scheduled Items Schedule
CM0001 09/04	Commercial Inland Marine Conditions
PI-CIM-032 05/03	Miscellaneous Coverage Form
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Premium Comparison		
	2020-2021	**2021-2022**
Property Premium	$40,660	$42,169
Inland Marine Premium	$631	$866
Terrorism Premium	Included	Included
Total Annual Property Premium	**$41,291**	**$43,035**
Payment Plan	Direct Bill – 25% Down and 9 Equal Monthly Payments	
Subject to Audit	No	
Subjectivities	• Signed SOV	

Items to discuss:
• Building values increased at 4 locations (highlighted above) to meet minimum Marshall & Swift property valuations
• Business Income limit is significantly less than what is shown on BI worksheet. Why the discrepancy? Need to consider increasing the limit.

Package: General Liability

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Philadelphia Indemnity Insurance Company**
Admitted	**Yes**
A.M. Best's Rating	**A++ XV**
General Liability	
Policy Form	Occurrence
General Aggregate	$3,000,000
Products/Completed Ops Aggregate	$3,000,000
Each Occurrence Limit	$1,000,000
Personal & Advertising Injury Limit	$1,000,000
Damage to Premises Rented to You	$1,000,000
Medical Expense Limit	$20,000
Deductible – BI/PD	None
Rating Basis	
Total Square Footage	330,962
Total Student Count	1,527
Total Acres	11
Employee Benefit Liability	
Policy Form	Claims Made
Each Employee	$1,000,000
Aggregate	$3,000,000
Deductible	None
Retroactive Date	6/1/2010
Cyber Security Liability Endorsement	
Policy Form	Claims Made
Aggregate	$100,000 all Loss
Insuring Agreements	
A. Security Event Costs	$100,000 each Security Event
B. Network Security and Privacy Liability Coverage	$100,000 each Claim
C. Employee Privacy Liability Coverage	$100,000 each Claim
D. Customer Notification Expenses Sublimit	$25,000 each Security Event

E. Public Relations Expenses Sublimit	$25,000 each Security Event
Retroactive Date	3/1/2018
Deductible	$1,000 each Claim/Security Event

Premium Comparison		
	2020-2021	**2021-2022**
General Liability Premium	$28,186	$30,021
Employee Benefit Liability Premium	$300	$300
Data Breach Premium	$364	$493
TRIA Premium	Included	Included
Total Annual General Liability	**$28,850**	**$30,814**
Payment Plan	Direct Bill – 25% Down and 9 Equal Monthly Payments	
Subject to Audit	Yes	
Subjectivities	None	

Notable Terms, Conditions Endorsements and Exclusions	
Gen Liab Dec 10/04	Commercial General Liability Coverage Part Declarations
Gen Liab Schedule 01/00	General Liability Schedule
CG0001 04/13	Commercial General Liability Coverage Form
CG2011 04/13	Additional Insured – Managers or Lessors of Premises
CG2018 04/13	Additional Insured – Mortgagee, Assignee or Receiver
CG2026 04/13	Additional Insured – Designated Person or Organization
PI-GI-005 07/12	Additional Insured Primary and Non-Contributory Insurance
CG2116 07/98	Exclusion – Designated Professional Services
CG2147 12/07	Employment Related Practices Exclusion
CG2157 04/13	**Exclusion – Counseling Services – New Form**
CG2167 12/04	Fungi or Bacteria Exclusion
CG2170 01/15	Cap on Losses from Certified Acts of Terrorism
CG2230 07/98	Exclusion – Corporal Punishment
CG2240 01/96	Exclusion – Medical Payments to Children Day Care Centers
CG2245 04/13	Exclusion – Specified Therapeutic or Cosmetic Services
CG2402 12/04	Binding Arbitration
CG3234 01/05	California Changes
PI-GL-001 09/17	Exclusion – Lead Liability
PI-GL-002 CA 02/08	Exclusion – Asbestos Liability
PI-GLD-HS 10/11	General Liability Deluxe Endorsement: Human Services
PI-HS-005 07/04	Exclusion – Professional Liability Coverage
CG2026 04/13	California Department of Public Health Manuscript Endorsement
PI-SAM-006 01/17	Abuse or Molestation Exclusion
PI-SE-001 07/18	Special Events Endorsement
PI-MANU-1 01/00	CA20148 – County of Kern Additional Insured Endorsement
PI-EBL-001D 05/99	Employee Benefits Admin Errors and Omissions Ins Dec
PI-ARB-1 04/03	Binding Arbitration
PI-EBL-001 05/99	Employee Benefits Administration Errors and Omissions Coverage Form

PI-PPL-001 EB 08/03	Prior/Pending Litigation and Known Circumstance Exclusion
PI-CYBE-001 12/15	Cyber Security Liability Endorsement
Why MyPhly 00/0	Why MyPhly?
CSNotice-1 08/18	Making Things Easier – Policyholder Notice
BJP-190-1 12/98	Commercial Lines Policy Jacket
PI-SAMEX-Notice 1	Advisory Notice to Policyhodlers
PI-FEES-NOTICE 11/19	**Notice Late Fee Reinstatement Fee – Updated Edition**
ILN177 09/12	California Premium Refund Disclosure Notice
PP2020 02/20	**Privacy Policy Notice – Updated Edition**
CPD—PIIC 06/14	Common Policy Declarations
Loc Sched 01/00	Location Schedule
Mortgagee 01/00	Mortgagee Schedule
Loss Payee 01/00	Loss Payee Schedule
AI Sched 01/00	Additional Insured Schedule
Named Insured 01/00	Named Insured Schedule
Fee Sched 01/100	Fees and Surcharge Schedule
PI-BELL-1 11/09	Bell Endorsement
PI-CME-1 10/09	Crisis Management Enhancement Endorsement
IL0017 11/98	Common Policy Conditions
IL0021 09/08	Nuclear Energy Liability Exclusion Endorsement
IL0102 05/05	California Changes – Actual Cash Value
IL0103 06/99	California Changes – Actual Cash Value
IL0104 09/07	California Changes
IL0270 09/12	California Changes – Cancellation and Nonrenewal
IL0952 11/15	Cap on Losses from Certified Acts of Terrorism
PI-ACL-001 12/18	**Absolute Cyber Liability and Electronic Exclusion – New Form**
PI-CANXAICH-002 05/11	Cancellation Notice to Scheduled Additional Insured or Cert Holder
PI-TER-DN1 01/15	Disclosure Notice of Terrorism Insurance Coverage Rejection
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Professional Liability and Abusive Conduct

Named Insured	**Community Action Partnership of Kern**	
Policy Term	**March 01, 2021 to March 01, 2022**	
Carrier	**Philadelphia Indemnity Insurance Company**	
Admitted	**Yes**	
A.M. Best's Rating	**A++ XV**	
Professional Liability Coverage		
Policy Form	Occurrence	
Aggregate Limit	$3,000,000	
Each Professional Incident Limit	$1,000,000	
Deductible	None	
Abusive Conduct Coverage		
Policy Form	Occurrence	
Aggregate Limit	$3,000,000	
Each Abusive Conduct Limit	$1,000,000	
Deductible	None	
Insured Definition Includes:	Directors, Employees (including leased or temporary workers) and Volunteers	
Premium Comparison		
	2020-2021	**2021-2022**
Professional Liability Premium	$7,038	$7,737
Abusive Conduct Premium	$3,601	$3,582
Total Annual Professional Liability and A&M Premium	**$10,639**	**$11,319**
Payment Plan	Direct Bill – 25% Down and 9 Equal Monthly Payments	
Subject to Audit	No	
Subjectivities	None	

Notable Policy Terms, Conditions, Endorsements and Exclusions	
PI-HS-003D 07/04	Human Services Org Professional Liability Coverage Part Declarations
PI-ARB-1 04/03	Binding Arbitration
PI-HS-003 07/04	Human Services Organization Professional Liability Coverage Form

PI-HS-024 04/18	Amendment of Exclusion – Prescription/Non-Prescription Drugs
PI-HS-029 02/20	**Exclusion – Adoption and Foster Care Operations – New Form**
PI-SO-008D 01/17	**Abusive Conduct Policy Declaration – Updated Form**
PI-ARB-1 04/03	Binding Arbitration
PI-SO-008 05/19	**Abusive Conduct Liability Coverage Form – Occurrence – Updated Form**
PI-SAM-018 05/19	**Absolute Abuse or Molestation Exclusion – New Form**
PI-SO-013 02/05	Employee Defense Coverage
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Package: Auto Liability

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Philadelphia Indemnity Insurance Company**
Admitted	**Yes**
A.M. Best's Rating	**A++ XV**
Policy Form	Occurrence
Bodily Injury/Property Damage- Each Accident	$1,000,000 Symbol: 1
Hired & Non-Owned Liability	$1,000,000
Hired Car Physical Damage	ACV or Repair or replacement of the vehicle whichever is less
Auto Medical Payments	$5,000 Symbol: 2
Uninsured Motorists Bodily Injury Limit	$1,000,000 Symbol: 2
Underinsured Motorists Bodily Injury Limit	$1,000,000 Symbol: 2
Rental Reimbursement	$100 per day/30 Days
Towing Allowance	$100 per disablement
Employees as Insureds	Yes
Volunteers as Insureds	No
Deductibles	
Comprehensive	$500
Collision	$1,000
Winnebago Comp/Coll	$2,000
Notable Policy Terms, Conditions, Endorsements and Exclusions	
ILN119 10/15	California Auto Body Repair Consumer Bill of Rights
CADS03 03/10	Business Auto Declarations
AUTO SCHED 01/00	Business Auto Schedule
HIRED/BORROWED SCHED 07/06	Schedule of Hired or Borrowed Covered Auto
CA001 03/10	Business Auto Coverage Form
CA0143 05/07	California Changes

CA0305 02/97	California Changes – Waiver of Collision Deductible – Applied to all vehicles except for the Winnebago
CA0424 04/06	California Auto Medical Payments Coverage
CA2016 10/01	Mobile Homes Contents Coverage - $5k
CA2048 02/99	Designated Insured Endorsement
CA2154 09/09	California Uninsured Motorists Coverage – Bodily Injury
CA9928 03/10	Stated Amount Insurance
CA9933 02/99	Employees as Insureds
CA9944 12/93	Loss Payable Clause
PI-AUT-001 01/16	Cap on Losses from Certified Acts of Terrorism
PI-CA-001 09/15	Commercial Automobile Elite Endorsement
PI-MANU-1 0100	County of Kern CA2048 Additional Insured Endorsement
PI-MANU-1 0100	Waiver of Subrogation CA 04 44 10 13
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Premium Comparison		
	2020-2021	**2021-2022**
Rating Basis – Per Schedule on File	108 Vehicles	122 Vehicles
Average Premium per Unit	$855	$930
Premium at Inception	**$92,362.08**	**$113,487.72**
Mid-Term Change Endorsements	$9,512.20	N/A
Total Annual Auto Liability Premium	**$101,874.28**	**$113,487.72**
Payment Plan	Direct Bill – 25% Down and 9 Equal Monthly Payments	
Subject to Audit	No	

Subjectivities:

- Non-Owned and Hired Liability is provided. Employees/volunteers using their personal auto in the business of the insured must provide evidence of auto insurance, equal to or in excess of state minimum. Evidence of insurance will be kept on file by the insured.
- **Auto Coverage - Insured is required to utilize PHLYTrac GPS devices provided thru Philadelphia Insurance**. This service is **100 percent complimentary**. PHLYTrac GPS is a proven system that installs in minutes and helps businesses monitor and address dangerous driving. Businesses get real-time insights on driver behavior, allowing for safe corrections that lower the risk of driver-related accidents. The program includes live maps, driver scorecards, a fleet management dashboard with vehicle health.

1. Current approved vehicle list of all motorized vehicles, excel format.
2. Shipping address(es) (if more than one, number of GPS units to ship to each address).
3. Current approved driver list (first name/last name/DOB/State/license number), excel format.
4. Fleet contact (if not yourself) - first name, last name, email address, and phone number.
5. A copy of the insured's fleet management policy.

Umbrella Liability

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Philadelphia Indemnity Insurance Company**
Admitted	**Yes**
A.M. Best's Rating	**A++ XV**
Policy Form	Occurrence
Each Occurrence Limit	$10,000,000
General Aggregate Limit	$10,000,000
Bodily Injury by Disease	$10,000,000
Products Completed Operations Aggregate	$10,000,000
Abusive Conduct Aggregate	$6,000,000
Self-Insured Retention – Each Occurrence	$10,000

Underlying Coverages		
Proposed Coverage	**Effective Date**	**Limits**
General Liability (Occurrence)	03/01/2021- 03/01/2022	$1,000,000 – Per Occurrence $1,000,000 – Personal & Advertising Injury Limit $3,000,000 – Products Completed Operations Aggregate $3,000,000 – General Aggregate
Employee Benefits Liability (Claims Made)	03/01/2021- 03/01/2022	$1,000,000 Each Claim Limit $1,000,000 Aggregate Limit Retroactive Date: 06/01/2010
Automobile Liability (Occurrence)	03/01/2021- 03/01/2022	$1,000,000 Each Accident/Combined Single Limit
Professional Liability (Occurrence)	03/01/2021- 03/01/2022	$1,000,000 Each Claim Limit $3,000,000 Aggregate Limit
Abusive Conduct (Occurrence)	03/01/2021- 03/01/2022	$1,000,000 Each Claim Limit $3,000,000 Aggregate Limit

Employers Liability	7/31/2020-7/31/2021	$1,000,000 Bodily Injury by Accident $1,000,000 Bodily Injury by Disease – Policy Limit $1,000,000 Bodily Injury by Disease – Each Employee

Notable Policy Terms, Conditions, Endorsements and Exclusions	
PI-CXL-002 05/19	**Commercial Umbrella Liability Ins Policy Declarations – Updated Edition**
PI-CXLNOTICE3 02/20	**Advisory Notice to Policyholders Commercial Umbrella Liability – New Form**
PI-CXL-001 03/14	Commercial Umbrella Liability Insurance Policy
PI-CXL-003 05/16	Professional Liability Follow Form Endorsement
PI-CXL-004 01/19	**Directors and Officers Liability Exclusion – Updated Edition**
PI-CXL-006 05/16	**Employers Liability (Stop Gap) Exclusion – Updated Edition**
PI-CXL-009 01/19	**Automobile Liability Follow Form Endorsement – Updated Edition**
PI-CXL-014 09/12	Subsidence Exclusion
PI-CXL-026 03/14	Specified Underlying Claims Made Coverage Endorsement
PI-CXL-029 05/16	Employee Benefits Liability Follow Form Endorsement
PI-CXL-032 09/12	Fungi or Bacteria Exclusion
PI-CXL-039 01/15	Cap on Losses from Certified Acts of Terrorism
PI-CXL-041 05/16	General Liability Follow Form Endorsement
PI-CXL-105 05/19	**Abusive Conduct Liability Coverage Form - $6,000,000 Aggregate – Each "Abusive Conduct" Limit – Updated Form**
PI-SAM-NOTICE 1 05/19	**Advisory Notice to Policyholders Abusive Conduct Liability – New Form**
PI-CXL-047 10/14	Medical Professional Liability Exclusion
PI-CXL-054 09/12	Non-Owned Watercraft Amendment
PI-CXL-075 03/14	Lead Liability Exclusion
PI-CXL-088 03/14	Access or Disclosure of Confidential Info w/ Exception
PI-CXL-099 01/16	Recording and Distribution of Material or Information
PI-CXL-100 05/16	Absolute Cyber Security Liability Exclusion
PI-CXL-111 01/19	**Limit of Insurance Excl Clause Minimum Limit Requirement – New Form**
PI-CXL-113 01/08	**Per Location/Per Project Aggregate Limit of Insurance Exclusion – New Form**
PI-CSL-117 01/19	**Silica or Silica-Related Dust Exclusion – New Form**
PI-HS-029 02/20	**Exclusion – Adoption and Foster Care Operations – New Form**
PI-CXL-CA1 01/12	California Changes – Cancellation and Nonrenewal
PI-CXL-CA2 09/12	California Changes
PI-UMTER-DN 01/15	Disclosure Notice of Terrorism Ins Coverage Rejection Opt
MPHLY 0000	Why MyPhly?
BJP-190-1 12/98	Commercial Lines Policy Jacket
PI-FEES-NOTICE 1 11/19	**Notice Late Fee Reinstatement Fee – Updated Edition**
ILN177 09/12	California Premium Refund Disclosure Notice

PP2015 06/15	Privacy Policy Notice
PI-CANC-CA1 10/13	California Cancellation Amendment

Excluded coverage or other coverages sought may be available: please discuss with USI.

Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.

Premium Comparison

	2020-2021	2021-2022
Total Annual Umbrella Premium	**$27,999**	**$42,202**
Payment Plan	Direct Bill – 25% Down and 9 Equal Monthly Payments	
Subject to Audit	No	
Subjectivities	None	

Management Liability Summary

Premium Comparison		
	2020-2021	**2021-2022**
Directors & Officers $5M Premium	$14,780	$123,057
Employment Practices Liability $5M Premium	$45,465	
Fiduciary Liability $3M Premium	$9,433	
$5M x $5M D&O, EPL & Fiduciary Premium	N/A	$88,601.00
$2M x $8M Fiduciary Premium	N/A	$2,000
Total Annual Management Liability Program Premium	**$69,678**	**$213,658**
Payment Plan	Agency Bill – Payment Due in Full	
Subject to Audit	No	
Subjectivities	1. **Travelers Applications, completed & signed** 2. **Details on all claims and what the insured has done to prevent in the future**	

- Terms are for a 5M/5M shared EPL/D&O limit and a 3M separate Fiduciary limit (Travelers could only offer up to 3M due to the size of the insured)
- The retentions remain as expiring.
- Travelers is unable to include the 1M of additional defense the insured had on the expiring policy but did match the 1M of additional Side-A on the D&O
- The P&P dates will be matched at binding.
- Travelers does not have an endorsement that's comparable to the Bell Endorsement Philly includes on their policies.
- The Travelers terms are on a duty to defend form while the Philly policy was on an optional duty to defend form.
- Travelers includes the same 80/20 hammer clause that Philly included.
- Travelers was able to include 100K of W&H while Philly did not offer this coverage.
- Travelers does not offer aggregate retentions which Philly did have on their policies.

Primary $5M D&O & EPL and $3M Fiduciary

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Travelers Casualty and Surety Company of America**
Admitted	**Yes**
A.M. Best's Rating	**A++ XV**
Directors & Officers Liability Coverage (Shared Limit)	
Policy Form	Claims Made
Policy Aggregate	$5,000,000
Each Claim	$5,000,000
Additional Side A Limit	$1,000,000
Defense Costs	Inside the Limit
Additional Defense Cost Limit	N/A
Retention – Each Claim	$50,000
Aggregate Retention	N/A
Prior & Pending Date	3/1/2017
Employment Practices Liability Coverage (Shared Limit)	
Policy Form	Claims Made
Policy Aggregate	$5,000,000
Each Claim	$5,000,000
Defense Costs	Inside the Limit
Additional Defense Cost Limit	N/A
Wage & Hour Defense Limit	$100,000
Immigration Claim Limit	$100,000
Retention – Each Claim	$75,000
Aggregate Retention	N/A
Prior & Pending Date	3/1/2017
Fiduciary Liability Coverage – (Separate Limit)	
Policy Form	Claims Made
Policy Aggregate	$3,000,000
Each Claim	$3,000,000
Defense Costs	Inside the Limit
Additional Defense Cost Limit	N/A
Retention – Each Claim	None
Prior & Pending Date	3/1/2017

Travelers - Notable Policy Terms, Conditions, Endorsements and Exclusions	
Directors & Officers Liability and Employment Practices Liability and Fiduciary Liability Policy Forms	
ACF-2001-0119	Modular Declarations Page
EPL-3001-0109	Employment Practices Liability Policy
FRI-3001-0109	Fiduciary Liability Policy
NDO-3001-0109	Non Profit Organization Directors and Officers Liability Policy
ACF-4031-0211	California Punitive Damages Amendatory Endorsement
ACF-7006-0511	Removal of Short-Rate Cancellation Endorsement
ACF-7007-0811	Cross-Coverage Notice Endorsement
AFE-19029-0719	Cap On Losses From Certified Acts Of Terrorism Endorsement
AFE-19030-0920	Federal Terrorism Risk Insurance Act Disclosure Endorsement
EPL-10004-0111	Amend Prior and Pending Exclusion Endorsement
EPL-19007-0712	Section 510 of Erisa Endorsement
EPL-19020-0712	Employment-Related Disparagement and False Imprisonment Endorsement
EPL-19046-0615	Third Party Wrongful Act Coverage Endorsement
EPL-19047-0316	Wage and Hour Law and Wrongful Employment Practice Endorsement
EPL-19050-0316	Workplace Violence Expenses Endorsement
EPL-19057-0517	Amend Wrongful Employment Practice Definition Endorsement
EPL-19058-0517	Amend Wrongful Act Definition Endorsement
EPL-19059-0517	Amend Definition Of Employee Endorsement
EPL-19060-0517	Amend Definition Of Workplace Harassment Endorsement
EPL-19063-0319	Immigration Claims Endorsement
EPL-7062-0109	Employment Network and Information Security Offense Coverage Endorsement
EPL-7110-0109	Outside Entity To Include Any Non-Profit Entity Endorsement
FRI-19030-0712	Delete Workplace Misconduct Exclusion Endorsement
FRI-19065-1112	Amend Section III. Exclusion B.1. - Final Non-Appealable Adjudication in Any Proceeding
FRI-19083-0713	Other Than A Proceeding Initiated by the Company Endorsement
FRI-19084-1013	Delete Pollution Exclusion Endorsement
FRI-19086-0414	Settlor Act Claims Endorsement - Amend Definition of Insured Person to Include Foreign
FRI-19090-0714	PPACA, Section 502(c), Section 507, and Section 4975 Civil Money Penalties Endorsement - $250k Sublimits
FRI-19093-1015	Benefit Determination Appeals and Preliminary Investigations Endorsement
FRI-19097-0616	Managed Care Claims Coverage with Reduced Limit Endorsement
FRI-19115-0617	State Inconsistency Endorsement

LIA-10001-0610	Settlement Condition Endorsement
LIA-19002-1111	Advancement of the Retention Endorsement
LIA-19030-0712	Non-Rescindability and Non-Imputation Endorsement
LIA-19097-0315	Global Coverage Compliance Endorsement
LIA-19109-0415	Amend Change of Control and Extended Reporting Period Conditions Endorsement
LIA-19137-0517	Automatic Coverage for All Formed Subsidiaries and Acquired Subsidiaries with Assets
LIA-3001-0109	Liability Coverage Terms and Conditions
LIA-5004-1107	California Cancellation and Nonrenewal Endorsement
LIA-7021-0109	Scheduled Broad Professional Services Exclusion Endorsement
LIA-7023-0109	Specific Claimant Exclusion Endorsement - Virginia Sierra; Eloise Coleman; Veronica Lugo; Christina Ruiz
LIA-7097-0109	Amend Number of Days for Electing Extended Reporting Period Endorsement – 90 Days
LIA-7115-0911	Amend Definition of Subsidiary Endorsement
LIA-7116-0109	Amend Insured's Duties In Event of a Claim Condition Endorsement -- Replace Executive - CEO, CFO, HR Manager, Risk Manager, General Counsel or the functional equivalents thereof;
NDO-19001-0512	Amend Definition of Outside Entity Endorsement
NDO-19005-0216	Extradition Coverage Endorsement
NDO-19006-1112	Bankruptcy And Whistlerblower Carvebacks Endorsement
NDO-19009-0713	Amend Section III. Exclusions B. 1. Final Non-Appealable in Any Proceeding Other Than A Proceeding Initiated By The Company
NDO-19016-0517	Amend Definition of Insured Person to Include Advisory Board Members Endorsement
NDO-19017-0517	Amend Loss Definition To Include Coverage Carvebacks For Liquidated Damages Under The Family Medical Leave Act And Civil Penalties Under The Foreign Corrupt Practices Act Endorsement
NDO-7003-0109	Absolute Bodily Injury Exclusion Endorsement
NDO-7009-0109	Addition of Medical, Psychological, and Counseling Professional Service Exclusion Endorsement
NDO-7012-0819	Addition Of Sexual Misconduct And Child Abuse Exclusion With Sexual And Workplace Harassment Carveback Endorsement
NDO-7017-0109	Crisis Management Coverage Endorsement - $500k Sublimit
NDO-7017-DOL-0110	Crisis Management Coverage Endorsement
NDO-7019-0109	Supplemental Personal Indemnification Coverage Endorsement
NDO-7050-0109	Network and Information Security Offense Coverage With Additional Expense Limit of Liability for Crisis Management Event Expenses
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Excess Liability $5M x $5M

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Markel American Insurance Company**
Admitted	**Yes**
A.M. Best's Rating	**A XV**
Policy Form	Occurrence
Each Occurrence Limit	$5,000,000
Aggregate Limit	$5,000,000

Underlying Coverages

Proposed Coverage	Effective Date	Limits
Management Liability Package (Occurrence)	03/01/2021-03/01/2022	$5,000,000 – Directors & Officers Aggregate $5,000,000 – Employment Practices Aggregate $3,000,000 – Fiduciary Liability Aggregate

Notable Policy Terms, Conditions, Endorsements and Exclusions	
MJIL 1000 06 10	Policy Jacket
MPIL 1007 01 20	Privacy Notice
MPIL 1042-CA 03 12	California Short Rate Cancellation Penalty Disclosure
MPIL 1083 04 15	US Treasury Dept's Office Of Foreign Assets Control ("OFAC") Notice
MPML 1003 01 15	Policyholder Disclosure Notice Of Certified Acts of Terrorism
MPMX 1000 02 20	Notices to Insurer
MDMX 1001 01 16	Excess Management Liability Insurance Policy Declarations
MDIL 1001 08 10	Forms Schedule
MMX 1000 05 10	Excess Management Liability Insurance Policy
MIL 1214 09 17	Trade Or Economic Sanctions
MML MANUSCRIPT-1	Specific matter
MMX 1207 01 15	Certified Acts of Terrorism Coverage
MMX 1208 05 10	Reliance Upon Other Insurer's Application
MMX 1211 01 16	Underlying Limit Endorsement
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Excess Fiduciary $2M x $8M

Named Insured	**Community Action Partnership of Kern**
Policy Term	**March 01, 2021 to March 01, 2022**
Carrier	**Scottsdale Indemnity Company**
Admitted	**Yes**
A.M. Best's Rating	**A+ XV**
Policy Form	Occurrence
Each Occurrence Limit	$2,000,000
Aggregate Limit	$2,000,000

Underlying Coverages

Proposed Coverage	Effective Date	Limits
Management Liability Package & Excess Liability (Occurrence)	03/01/2021-03/01/2022	$8,000,000 – Per Occurrence $8,000,000 – General Aggregate

Notable Policy Terms, Conditions, Endorsements and Exclusions	
XMI-D-1 08/07	Declarations
NOTX0015CA (02/00)	California Policyholder Notice
XMI-P-1 (08/07)	Excess Insurance Policy
XMI-68 (03/08)	Excess Policy - Known Wrongful Acts Exclusion
XMI-183 (05/12)	Excess Policy - Modify the Definition of Followed Policy
XMI-78 (09/10)	Excess Policy - Non-Follow Form and Exhaustion/Reduction of Underlying Limits
XMI-59 (02/08)	Excess Policy - Prior or Pending Litigation Exclusion
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Crime

Named Insured	**Community Action Partnership of Kern**	
Policy Term	**March 01, 2021 to March 01, 2022**	
Carrier	**Hartford - Twin City Fire Insurance Company**	
Admitted	**Yes**	
A.M. Best's Rating	**A+ XV**	
Policy Form	Occurrence	
Insuring Agreements	**Limit of Insurance**	**Deductible – Each Claim**
1.) Employee Theft	$3,100,000	$15,500
2.) Forgery or Alteration Including Credit Cards	$3,100,000	$15,500
Money, Securities and Other Property:		
3.) Inside the Premises	$3,100,000	$15,500
4.) Outside the Premises	$3,100,000	$15,500
5.) Computer and Funds Transfer	$3,100,000	$15,500
6.) Money Orders and Counterfeit	$50,000	None
7.) Computer Systems Restoration	$25,000	$1,000
8.) Identity Recovery Expenses Reimbursement	$25,000	$250
9.) Deception Fraud Sublimit	$15,000	$5,000
10.) Theft of Clients Property of Premises	Not Covered	Not Covered
11.) Investigative Expense Sublimit	$25,000	N/A
Premium Comparison		
	2020-2021	**2021-2022**
Total Annual Crime Premium	**$10,448**	**$10,448**
Payment Plan	Agency Bill – Payment Due in Full	
Subject to Audit	No	
Subjectivities	• Completed and Signed Supplemental Application	

Notable Policy Terms, Conditions, Endorsements and Exclusions	
PP00H90200	Private Choice Premier Policy Non-Profit Organization Declarations
PP00H60100	Private Choice Premier Policy Crime Coverage Part Declarations

PP00H90301	Private Choice Premier Policy Non-Profit Common Terms and Conditions
PP00H60000	Crime Coverage Part Policy Form
PP00H64800	Exclude Specified Property – Fine Arts
PP00H67200	Telephone and Toll Fraud Coverage Endorsement
HR04H00300	California Cancellation and Nonrenewal Endorsement
PP00H10700	Amend Cancellation Provision 20 Days Notice Unearned Premium Pro Rata
EL04R11101	Important Information to Policyholders
HR00H09300	Producer Compensation Notice
HG00H12900	U.S. Department of the Treasury, Office of Foreign Assets Control "OFAC"
Excluded coverage or other coverages sought may be available: please discuss with USI.	
Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sublimits that will govern in the event of a loss.	

Cyber Liability

Named Insured	**Community Action Partnership of Kern**	
Policy Term	**March 01, 2021 to March 01, 2022**	
Carrier	**Markel – Evanston Insurance Company**	
Admitted	**Non-Admitted**	
A.M. Best's Rating	**A XV**	
	Expiring	**Renewal**
Third Party Liability Insuring Agreements		
Policy Form	Claims Made & Reported	Claims Made & Reported
Maximum Policy Aggregate	**$2,000,000**	**$2,000,000**
Multimedia Liability	$2,000,000	$2,000,000
Security and Privacy Liability	$2,000,000	$2,000,000
Privacy Regulatory Defense and Penalties	$2,000,000	$2,000,000
PCI DSS Liability	$2,000,000	$2,000,000
TCPA Defense	$50,000	$50,000
Bodily Injury Liability Sublimit	$250,000	$250,000
First Party Liability Insuring Agreements		
Contingent Cyber Bus. Interruption	$1,000,000	$1,000,000
Post Breach Remediation Costs	$25,000	$25,000
System Failure	$2,000,000	$1,000,000
Contingent System Failure	$1,000,000	$1,000,000
Cyber Extortion	$1,000,000	$1,000,000
Social Engineering Loss sublimit	$500,000	$250,000
Unauthorized Access	$500,000	Full Limits
Bricking Loss Sublimit with Betterment Coverage	$2,000,000	$2,000,000
Retentions/Deductibles/Other Coverage Terms		
Each Claim	**Expiring**	**Renewal**
Multimedia Liability	$25,000	$10,000
Security and Privacy Liability	$25,000	$10,000
Privacy Regulatory Defense and Penalties	$25,000	$10,000
PCI DSS Liability	$25,000	$10,000
TCPA Defense	$25,000	$10,000

Breach Event Costs	$25,000	$10,000
Post Breach Remediation Costs	$25,000	$10,000
System Failure: Data Recovery	$25,000	$10,000
Aggregate Retention	$75,000	N/A
Retroactive Dates	None – Unknown Prior Acts are Covered	None – Unknown Prior Acts are Covered

Markel - Scheduled Policy Forms, Endorsements and Exclusions	
MEDB 5700 12 18	Markel eRisk Hub
MJIL 1000 08 10	Policy Jacket
MPIL 1007 01 20	Privacy Notice
MPIL 1039-CA 01 20	California Surplus Lines Notice (D-2)
MPIL 1083 04 15	U.S. Treasury Department's Office Of Foreign Assets Control (OFAC) Advisory Notice To
MPIL 1116 02 20	Policyholders
MDCY 5000 09 19	Notice To Policyholders Claim Reporting
MDIL 1001 08 11	Markel Cyber 360 Insurance Policy Declarations
MECY 0001 03 20	Forms Schedule
MECY 5221 09 19	Markel Cyber 360 Insurance Policy
MECY 5306 09 19	Cap On Losses From Certified Acts Of Terrorism
MEIL 1200-CA 01 20	Nuclear Energy Liability Exclusion Endorsement (Broad Form)
MIL 1214 09 17	Service Of Suit - California
MPL-TERR-1 01 15	Trade Or Economic Sanctions

Excluded coverage or other coverages sought may be available.

Other exclusions and policy limitations may apply. Please refer to the actual policies for specific terms, conditions, limitations, exclusions and sub-limits that will govern in the event of a loss.

Premium Comparison		
	2020-2021	**2021-2022**
Total Annual Policy Premium	$14,873	$14,493
USI Commission Rebate	$-1,784.76	$-1,739.16
Carrier Policy Fee	$100.00	$0
Wholesaler Fee	$250.00	$250.00
Surplus Lines Tax	$449.19	$434.79
Surplus Lines Stamp Fee	$37.43	$36.23
Total Annual Policy Premium	**$13,924.86**	**$13,474.86**

Option #2:	**$3M Aggregate Limit, $15K Retention**	**$14,997 + t/f's**
Option #3:	**$5M Aggregate Limit $25k Retention**	**$26,595 + t/f's**
Subject to Audit	No	
Payment Terms	Agency Bill – Payment Due in Full	
Subjectivities		
• Signed application, dated with 45 days of the effective date. • Signed Surplus Lines D-1 Form		

Client Authorization to Bind Coverage

TO: USI Insurance Services
21250 Hawthorne Blvd
Torrance, CA, 90503

RE: Community Action Partnership of Kern – P&C Insurance Proposal
Term: 3/1/2021-3/1/2022

This proposal contains proprietary confidential information concerning USI Insurance Services ("USI") and our Clients. It may not be distributed or reproduced without the express prior written consent of USI. No disclosure concerning this proposal shall be made without the express prior written consent of USI.

The intent of this proposal is to provide a highlight of the coverage offered in our insurance program and is not meant to be all-inclusive. Read your actual polices for complete details including terms, conditions, limitations, and exclusions.

Exposure information, including but not limited to property values, auto schedules, payroll, and revenues, used in the proposal were those presented by you and should be carefully reviewed and/or appraised for adequacy.

I hereby acknowledge that, upon the renewal of the coverage described herein, unless I otherwise direct USI or USI otherwise notifies me, USI intends to renew my coverage with the insurer that, at the time of such renewal, underwrites my coverage and thus USI will not solicit any quotes or proposals from insurers on my behalf in connection with such renewal.

I have read and understand the terms and conditions of this proposal and the compensation USI may receive in connection with USI's services described in this proposal. All questions and concerns I had regarding any of the terms outlined above have been discussed and addressed with USI.

Please check one:

- ❑ After careful review of your proposal dated (1/21/2021), we have decided to accept your proposal as presented.
- ❑ After careful review of your proposal dated (1/21/2021), we have decided to accept your proposal with the following changes:

_____

_____

Policy delivery (please check all that apply):

- ❑ Electronically via email

Please have binders and your invoice prepared for the agreed-upon coverage.

Client signature	Name	Date
Company	Title	

Coverages to Consider

In evaluating your exposures to loss, we have been dependent upon information provided by you. If there are other areas that need to be evaluated prior to binding of coverage, please bring these areas to our attention.

Specifically, we ask that you review the following items:

Higher limits:

In today's litigious society, many businesses have found it necessary to increase the limits of liability to ensure they are adequate to protect their assets in the event of a loss. Higher limits of liability may be available. Please carefully review the limits to ensure your level of comfort with the limits.

Cyber liability/ Network security:

- Inadvertent transmission of a computer virus, Trojan horse, key logger, etc.
- Sending an email that crashes another party's network
- Failure to prevent unauthorized access to computer systems by a third party or an unauthorized employee
- Disclosure of or misuse of confidential information
- Allegations of infringement of copyright, trademark, trade name, title, or slogan
- Allegations of defamation as a result of emails, web content, blog, or forum postings

Privacy liability: Covers liability of the company arising out of the unintentional and unauthorized disclosure or loss of non-public personal information or confidential corporation information in any format. This provides protection against a violation of any privacy regulations including the HITECH Act, HIPAA, GLBA, and Massachusetts 201 CMR 17 or the failure to comply with the company's own privacy policies.

Internet liability: Damages arising when your internet service provider goes down or is hacked.

Web content liability: Damages and defense costs arising from claims of libel, copyright or trademark infringement, or defamation; damages to a website by a hacker or disgruntled employee

Electronic communications: Damages and defense costs arising as a result of electronic communications, such as breach of confidence or infringement of any right to privacy, intellectual property rights, or any statutory duty (Example: some states now require notification to those affected by a loss of private information and provision of credit monitoring services at your cost).

Intangible assets: Damages to code, data, etc.

Network extortion threat and reward payments: Reimburses the company for any extortion expense and reward paid by the company as a direct result of network extortion threat.

USI Disclosures

Direct Bill DISCLOSURE: The Insurance Company operates independently for the financing of your insurance premium. Your agreement to finance this premium is directly with the insurance company and not USI Insurance Services.

If payment is not received by the due date, the insurance company could cancel your insurance policy(s) for non-payment of premium. The insurance company has the right to honor the cancellation date and **NOT** offer reinstatement or rewrite the insurance coverage.

We are not in a position to make monthly reminders or verify that your payment was received. Please take the necessary action to avoid possible cancellation of your insurance policy(s) which you are paying directly to the insurance company.

Information Concerning Our Fees: As a licensed insurance producer, USI is authorized to confer with or advise our clients and prospective clients concerning substantive benefits, terms or conditions of insurance contracts, to sell insurance and to obtain insurance coverages for our clients. You have agreed to pay compensation to USI, for the placement of insurance, pursuant to a written agreement. We may also receive from insurers and insurance intermediaries (which may include USI affiliated companies) additional compensation (monetary and non-monetary) based in whole or in part on the insurance contract we sell, which is contingent on volume of business and/or profitability of insurance contracts we supply to them and/or other factors pursuant to agreements we may have with them relating to all or part of the business we place with those insurers or through those intermediaries. Some of these agreements with insurers and/or intermediaries include financial incentives for USI to grow its business or otherwise strengthen the distribution relationship with the insurer or intermediary. Such agreements may be in effect with one or more of the insurers with whom your insurance is placed, or with the insurance intermediary we use to place your insurance. You may obtain information about the nature and source of such compensation expected to be received by us, and, if applicable, compensation expected to be received on any alternative quotes pertinent to your placement upon your request.

Reviewing Client Contracts DISCLOSURE: As a service to our clients, upon their request, USI will review those portions of your contract regarding the insurance and indemnity requirements as they relate to your insurance program and provide comments and/or recommendations based upon such review. This service should not be taken as legal advice and it does not replace the need for review by the insured's own legal counsel.

USI Privacy Notice

Our Privacy Promise to You

USI provides this notice to you, our customer, so that you will know what we will do with the personal information, personal financial and health information (collectively referred to as the "protected information") that we may receive from you directly or receive from your health care provider or receive from another source that you have authorized to send us your protected information. We at USI are concerned about your privacy and assure you that we will do what is required of us to safeguard your protected information.

What types of information will we be collecting?

USI collects information from you required both for our business and pursuant to regulatory requirements. Without it, we cannot provide our products and services for you. We will be collected protected information about you from:

- Applications or other forms, such as name, address, Social Security number, assets and income, employment status and dependent information;
- Your transactions with us or your transactions with others, such as account activity, payment history, and products and services purchased;
- Consumer reporting agencies, such as credit relationships and credit history. These agencies may retain their reports and share them with others who use their services;
- Other individuals, businesses and agencies, such as medical and demographic information; and
- Visitors to our websites, such as information from on-line forms, site visitorship data and on-line information collection devices, commonly called "cookies."

What will we do with your protected information?

The information USI gathers is shared within our company to help us maximize the services we can provide to our customers. We will only disclose your protected information as is necessary for us to provide the insurance products and services you expect from us. USI does not sell your protected information to third parties, nor does it sell or share customer lists.

We may also disclose all of the information described above to third parties with which we contract for services. In addition, we may disclose your protected information to medical care institutions or medical professionals, insurance regulatory authorities, law enforcement or other government authorities, or to affiliated or nonaffiliated third parties as is reasonably necessary to conduct our business or as otherwise permitted by law.

Our Security Procedures

At USI, we have put in place the highest measures to ensure the security and confidentiality of customer information. We will handle the protected information we receive by restricting access to the protected information about you to those employees and agents of ours who need to know that information to provide you with our products or services or to otherwise conduct our business, including actuarial or research studies. Our computer database has multiple levels of security to protect against threats or hazards to the integrity of customer records, and to protect against unauthorized access to records that may harm or inconvenience our customers. We maintain physical, electronic, and procedural safeguards that comply with federal and state regulations to safeguard all of your protected information.

Our Legal Use of Information

We retain the right to use ideas, concepts, know-how, or techniques contained in any nonpublic personal information you provide to us for our own purposes, including developing and marketing products and services.

Your Right to Review Your Records

You have the right to review the protected information about you relating to any insurance or annuity product issued by us that we could reasonably locate and retrieve. You may also request that we correct, amend or delete any inaccurate information by writing to us at the above address.

Insurance Carrier Ratings

As a service to our clients, USI is furnishing an assessment by a financial rating service of the insurance companies included in our proposal. We are including the legends used by this service.

All ratings are subject to periodic review, therefore, it is important to obtain updated ratings from each service. Should you desire further information concerning the financial statements of any of the insurance companies being proposed, so that you can make your own assessment of the financial strength of the companies being offered, it is available from USI at your request.

USI has made no attempt to determine independently the financial capacity of the insurance companies that we are including in our proposal as we believe the nationally recognized services are better equipped to comment.

A. M. BEST RATINGS

A++ & A+	Superior	**D**	Poor
A & A-	Excellent	**E**	Under Regulatory Supervision
B++ & B+	Good	**F**	In Liquidation
B & B-	Fair	**S**	Rating Suspended
C++ & C+	Marginal	**NR**	Not Rated

FINANCIAL SIZE CATEGORY
(In $ Thousands)

Class I	Less than		1,000
Class II	1,000	to	2,000
Class III	2,000	to	5,000
Class IV	5,000	to	10,000
Class V	10,000	to	25,000
Class VI	25,000	to	50,000
Class VII	50,000	to	100,000
Class VIII	100,000	to	250,000
Class IX	250,000	to	500,000
Class X	500,000	to	750,000
Class XI	750,000	to	1,000,000
Class XII	1,000,000	to	1,250,000
Class XIII	1,250,000	to	1,500,000
Class XIV	1,500,000	to	2,000,000
Class XV	2,000,000	to	or greater

RATING "NOT ASSIGNED" CLASSIFICATIONS

NR-1 Insufficient Data

NR-2 Insufficient Size and/or Operating Experience

NR-3 Rating Procedure Inapplicable

NR-4 Company Request

NR-5 Not Formally Followed

USI Insurance Services, LLC
21250 Hawthorne Blvd.,
Ste. 380
Torrance, CA 90503
Direct: (424) 392-000

Notice of Surplus Lines Placement

January 21, 2021

Community Action Partnership of Kern

To whom it may concern,

We have offered you insurance coverage with Evanston Insurance Company. We want you to know that these are surplus lines insurers, and that they do meet the financial strength requirements that we usually require of insurers with whom we place our customer's risks.

We exercise caution in placing insurance with a surplus lines insurer, because in the event this insurer becomes insolvent, the provisions of the state insurance guaranty associations **will not** apply. The state insurance guaranty associations provide for the payment of certain covered claims (up to a certain dollar amount) when a carrier becomes insolvent, but this protection is **not** available for surplus lines insurers.

Evanston Insurance Company is rated A XV by AM Best, an independent insurer-rating organization that evaluates the financial strength of insurers. Insurers are not required to obtain a rating, and ratings are not a guarantee of an insurer's financial status. Some insurers who became insolvent have previously had high ratings; however, ratings are a tool that helps us make an objective evaluation of an insurer.

We want you to have this information so you can make an informed decision about whether to have your insurance placed with Evanston Insurance Company. If you should have any questions regarding this surplus lines placement, please contact me directly.

Thank you for your careful consideration of this matter.

Very truly yours,

John LaSalle, Senior Vice President

USI Insurance Services, LLC

MEMORANDUM

To: Board of Directors

From: Tracy Webster, Chief Financial Officer

Date: January 27, 2021

Subject: *Agenda Item VI(c):* Resolution for Revolving Line of Credit with Wells Fargo Bank – **Action Item**

The following resolution is being presented to the Community Action Partnership of Kern ("CAPK") Board of Directors for approval. To maintain healthy flow of funds for the agency, it necessary at times to obtain a line of credit to supplement variances in cash flow. As a mission-driven organization, CAPK may elect to execute a revolving line of credit to assist in continuing to develop and implement innovative programs to meet the needs of the community.

As such, CAPK has recently modified the current line of credit limit for 2021 to $1,500,000 using a variable maximum model to align with the agency's historic cash flow needs and reduce the cost of bank fees. This modification to the line of credit will be renewable from year to year.

Recommendation:
Staff recommends the Board of Directors approve the abovementioned Resolution for Revolving Line of Credit with Wells Fargo Bank with the modification to $1,500,000.

Attachments:
Resolution # 2021-01
Fifth Amendment to Credit Agreement
Revolving Line of Credit Note
Corporate Resolutions and Certificate of Incumbency Borrower

MEMORANDUM

To: Executive Committee

From: Lisa McGranahan, Director of Human Resources

Tracy Webster, Chief Financial Officer

Date: January 27, 2021

Subject: *Agenda Item VI(d)*: Extension of Families First Coronavirus Response Act (FFCRA) Provisions through March 31, 2021 - **Action Item**

As of January 1, 2021, employers are no longer mandated to provide 80 hours of paid Emergency Paid Sick Leave (EPSL) or 12 weeks of Emergency Family Medical Leave Act (EFMLA) for school closure leave. As part of the 2021 appropriations bill, additional COVID-19 relief was signed into law. As a result, employers may voluntarily elect to extend the provisions of EPSL and EFMLA through March 31, 2021. In response to the growing COVID-19 infections in the community and amongst the employee population, management is recommending that CAPK elect to voluntarily extend the provisions of the Families First Coronavirus Response Act (FFCRA) through March 31, 2021.

Organizations under 500 employees are permitted to extend the provisions of FFCRA and receive a payroll tax credit. However, CAPK is a larger organization with close to 925 employees. Therefore, the benefit of the tax credit would not benefit the agency.

However, EPSL and EFMLA has been utilized by staff members who have become COVID positive or who are required to quarantine due to COVID exposure. As of January 20, 2021, the agency has experienced 192 employee infections and recorded 805 quarantines and/or tests due to exposures or symptoms. The extension of the 80 hours with EPSL allows for income protection for staff members who either become infected or must quarantine.

Absence due to illness or exposure beyond the 80 EPSL hours must be taken care of by one or more of the following:

- CAPK sick leave
- CAPK vacation leave (employee option/CAPK cannot require)
- Mandatory Paid Sick Leave (MPSL)
- State Disability Insurance (CAPK required to make up any differential)
- Paid Family Leave (CAPK required to make up any differential)
- Worker's Compensation, if applicable (CAPK required to make up differential)
- 3205 (c)(10)(c) leave

Recommendation:

Staff recommends the extension of the provisions of FFCRA retroactive to January 1, 2021, through March 31, 2021.

Attachment:

Extension of Families First Coronavirus Response Act (FFCRA) provisions through March 31, 2021 Policy

Helping People. . . Changing Lives.

ADMINISTRATIVE POLICY AND PROCEDURE

TITLE:	Extension of Families First Coronavirus Response Act (FFCRA) provisions through March 31, 2021
APPROVED:	January 27, 2021
APPLIES TO:	Community Action Partnership of Kern Employees

POLICY:

As of January 1, 2021, employers are no longer mandated to provide 80 hours of paid Emergency Paid Sick Leave (EPSL) or 12 weeks of Emergency Family Medical Leave Act (EFMLA) for school closure leave. As part of the 2021 appropriations bill, additional COVID-19 relief was signed into law. As a result, employers may voluntarily elect to extend the provisions of EPSL and EFMLA through March 31, 2021. In response to the growing COVID-19 infections in the community and amongst the employee population, CAPK elects to voluntarily extend the provisions of the Families First Coronavirus Response Act (FFCRA) through March 31, 2021.

AFFECTED DEPARTMENTS:

This policy may be applied to all eligible CAPK employees for the period of retroactive to January 1, 2021 and through March 31, 2021.

GUIDELINES:

Employees who have begun EPSL or EFMLA in 2020 will be allowed to continue and conclude those leaves in 2021.

Both EPSL and EFMLA will be offered to eligible employees through March 31, 2021. Any paid EPSL and EFMLA time will be limited to the original balances at the beginning of the COVID-19 crisis.

MEMORANDUM

To: Board of Directors

From: Tracy Webster, Chief Financial Officer

Date: January 27, 2021

Subject: *Agenda Item VI(e)*: Independent Audit RFP Results - **Action Item**

Per the direction of the Audit and Pension Committee, CAPK staff issued a Request for Proposal (RFP) for independent audit services for the period of 2020-21 through 2024-25. Brown Armstrong, CPA, has been the auditing firm for CAPK since 2011, and has consistently delivered timely audited financial statements to the Board of Directors and funding agencies. The staff and Board of Directors of CAPK takes great pride in the transparent fiscal practices deployed throughout the agency. Therefore, the selection of an independent audit firm is critical.

CAPK Procurement solicited proposals from 95 reputable audit firms. Six valid and complete responses were received. Brown Armstrong elected to rescind their RFP response. A committee consisting of Lorraine Casillas, Director of Finance, Emilio Wagner, Director of Operations, and Tracy Webster, Chief Financial Officer, reviewed and scored the RFP responses based on the following weighted criteria:

Category	Score
Prior experience auditing a community action agency and/or non-profit agency of similar size, scope & complexity	20
Prior experience auditing programs similar to those at CAPK financed by Federal, State of California, county and local government funds	15
Prior experience auditing Defined Contribution Pension Plans	5
Auditor's organization, size, structure and capacity	15
Staff qualifications and relevant experience	15
Auditor's approach to the engagement	10
All-inclusive, not-to-exceed fees	20
TOTAL	**100**

Additionally, the committee reviewed the recent Peer Review available through AICPA (American Institute of CPA's) for each firm. The overall scores for the responding firms were as follows:

Audit Firm	Score	Rank
Daniells Phillips Vaughn and Bock	97.20	1
Pun Group	93.42	2
CLA (ClintonLarsonAllen), LLP	68.68	3
Harshwal & Company, LLP	63.00	4
Squarmilner	53.93	5

The committee recommends Daniells Phillips Vaughn and Bock as the independent audit firm for 2020-21 through 2024-25.

This recommendation was presented to the Audit and Pension Committee on January 14, 2021. The Audit and Pension Committee requested that this item be brought to the Board of Directors for review and approval.

Recommendation:

Staff recommends that the Board of Directors approve the execution of a contract with Daniells Phillips Vaughn and Bock as the independent audit firm for CAPK for 2020-21 through 2024-25.

MEMORANDUM

To: Board of Directors

From: Tracy Webster, Chief Financial Officer

Date: January 27, 2021

Subject: *Agenda Item VI(f)*: New External Audit Policy - **Action Item**

The following proposed policy is being presented to the Board of Directors for consideration. Per the direction of the Executive Committee and the Audit & Pension Committee, the Finance Department drafted the External Audit Policy that outlines the guidelines within which an external audit provides objective and independent assurance to the agency and the Board of Directors. The External Audit Policy outlines the responsibilities, policy, process, and rotation of the audit firm.

As stated in the External Audit Policy, the importance of implementing this audit policy is to establish the rotation of the audit firm to maintain integrity of the processes as well as layout the agency's policy and procedure.

This Policy was presented to the Audit and Pension Committee on January 14, 2021. The Audit and Pension Committee recommended that this Policy be reviewed by the Board of Directors.

Recommendation:
Staff recommends that the Board of Directors approve the newly developed External Audit Policy.

Attachment:
External Audit Policy

POLICY AND PROCEDURE

TITLE:	External Audit Policy
APPROVED:	[Enter Date of Board Approval]
APPLIES TO:	Community Action Partnership of Kern

POLICY:

It is the policy that Community Action Partnership of Kern (CAPK) will undergo an annual Independent Audit from a qualified CPA audit firm of fiscal and administrative management to ensure that funds and resources are used and reported in accordance with appropriate methods prescribed by law, Generally Accepted Accounting Principles, and state and local rules and regulations. Audits ensure compliance with Federal and State regulations, confirm appropriate application of accounting rules and principles, verify existence of adequate internal controls and attest whether financial statements are relevant, accurate, complete and fairly represent the position and performance of the agency to interested parties.

SCOPE:

This policy applies to all eligible CAPK departments and units.

DEFINITIONS:

Audit: independent and object appraisal to examine or review the fair presentation of financial statements, economy and efficiency of operations, effectiveness of achieving program results, compliance with laws and regulations, and/or the detection of fraudulent activities. Audits include reviews, site visits, and desk audits.

Audit Firm: an auditor not employed by CAPK; external auditors represent certified public accounting firms.

Request for Proposal: an invitation for service providers to submit a proposal to perform audit activities for a specific fiscal period or an entity. The request for proposal (RFP) process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

RESPONSIBILITIES:

The Audit and Pension Committee is responsible for appointing the external auditor, subject to confirmation by the Board of Directors.

The Audit and Pension Committee is responsible for implementing a selection process and making a recommendation to the Board of Directors based on their assessment of the responses received from potential external auditors. Further, the Audit and Pension Committee is also responsible for the removal of an auditor, the scope of the external audit, engagement terms, and the remuneration of the auditor.

AUDITOR ENGAGEMENT PROCESS:

1. Request for Proposal (RFP) - A formal RFP process shall be used to seek qualified accounting firms for independent audit services. Content of the RFP shall include, but not limited to, the following:
    a. Preface and Invitation - a description of the agency operations and the range of audit services sought, together with a request to submit engagement proposal.
    b. Qualifications - The RFP is to contain a statement identifying the minimum qualifications required from proposing firms and shall require the accounting firms to list by name and experience the audit team members to be assigned to the engagement.
    c. References - Proposers are to provide a list of contacts with any current and/or former nonprofits organizations they have performed financial audits.
    d. Compensation. The RFP is to request information on the method and basis of compensation for services

SELECTION OF EXTERNAL AUDITORS:

The agency, through the Board of Directors, will conduct a formal process to select a qualified audit firm. Audit firms are evaluated in accordance with criteria, as appropriate from time to time on the following:

1. Professional standing and reputation
2. Ability to provide quality and efficient audit services, including audit approach and methodology
3. Relevant experience
4. Independence of the audit firm
5. Global resources, including relevant industry with Community Action agencies and technical experience
6. Cost

AUDIT PLAN:

Upon completion of the annual audit, CAPK will require from the auditors a closing report, a statement of independence, and an audit opinion. The final closing report will be presented to the Audit and Pension Committee and to the Board of Directors for review and discussion.

ROTATION OF EXTERNAL AUDIT FIRM:

It is the responsibility of the Audit and Pension Committee to make recommendations to the Board of Directors on the rotation of external audit firms. It is CAPK's policy to review and rotate the existing external audit firm. Any contracted audit firm may not supply audit services for more than seven (7) consecutive years. Whenever a rotation of the audit firm occurs, the past firm may not be reappointed before two years have lapsed since their previous appointment ceased.

The Audit and Pension Committee will monitor the rotation of audit firms and the appointment and independence of replacement firms.

If CAPK experiences a material change in Executive leadership, the Audit and Pension Committee may elect to extend the relationship with the independent audit firm beyond the seven (7) year maximum period, but in no case shall the extension be for a period of more than one (1) year in order to maintain organizational continuity. In this extraordinary case, a contracted audit firm may supply audit services for no more than eight (8) consecutive years.

COMMUNITY ACTION PARTNERSHIP of KERN
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE MEETING
Per Governor's Executive Order N-25-20
Meeting was held via Tele-Conference
(213) 204-2374 – Conference ID: 365 153 875#
December 16, 2020
12:00 pm

MINUTES

1. Call to Order

Committee Chair Curtis Floyd called the meeting to order at 12:02 pm via Tele-Conference and with staff located at the Community Action Partnership of Kern administrative building, 5005 Business Park North, Bakersfield.

2. Roll Call

Roll call was taken with a quorum present:

Present: Curtis Floyd, Fred Plane, Nila Hogan, Janea Benton, Yolanda Ochoa, Guadalupe Perez

Absent: None

Others Present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Fred Hernandez, Director of Youth & Community Services; Traco Matthews, Chief Program Officer; Lisa McGranahan, Director of Head Start; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Sheila Shegos, Director of Community Development; Emilio Wagner, Director of Operations; and Tracy Webster, Chief Financial Officer

3. Approval of Agenda

Motion was made and seconded to approve the Executive Committee Agenda for December 16, 2020. Carried by unanimous vote (Hogan/Plane).

4. Public Forum

No one addressed the committee.

5. New Business

a. MCAP Parent & Provider Handbook Update – Susana Magana, MCAP Program Manager – ***Action Item***

Susana Magana presented the action item for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Plane/Hogan).

b. Head Start / Early Head Start Kern Budget Revision with Resolution – Jerry Meade, Assistant Director of Head Start: Program – ***Action Item***

Jerry Meade presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation with Resolution. Carried by unanimous vote (Benton/Plane).

c. Early Head Start San Joaquin Budget Revision with Resolution – Jerry Meade, Assistant Director of Head Start: Program – ***Action Item***

Jerry Meade presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation with Resolution. Carried by unanimous vote (Benton/Hogan).

d. First 5 Agreement: Oasis Family Resource Center – Fred Hernandez, Director of Youth & Community Services – ***Action Item***

Fred Hernandez presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Plane/Benton).

e. Sierra Health Foundation Asthma Mitigation Grant, Sub-Contract Agreement: Central California Asthma Corporation (CACC) – Sheila Shegos, Director of Community Development – ***Action Item***

Sheila Shegos presented the above action item for approval.

Janea Benton asked how CAPK will benefit from this subcontract agreement. Sheila Shegos explained that the subcontractor is needed to provide direct support. 2-1-1 will support calls and referrals and CAPK's 2-1-1 program will serve as a model across the state. CAPK will receive under $100,000 for 2-1-1 services and administrative costs.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Ochoa/Hogan).

f. City of Bakersfield Agreement for Emergency Solutions Grant 2 (ESG-CV2) Program Services for Coordinated Entry Services (CES) – Sheila Shegos, Director of Community Development – ***Action Item***

Sheila Shegos presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Benton/Plane).

g. Head Start & Early Head Start Budget to Actual Reports – Heather McCarley, Finance Manager – ***Info Item***
   i. Kern Head Start Budget to Actual for the Period Ended November 30, 2020
   ii. Kern Early Head Start Budget to Actual for the Period Ended November 30, 2020
   iii. San Joaquin Early Head Start Budget to Actual for the Period Ended November 30, 2020
   iv. Early Head Start Child Care Partnerships & Expansion Budget to Actual for the Period Ended November 30, 2020

   Heather McCarley presented the above info item.

h. Extension of the Employee Distance Learning Assistance Program – Tracy Webster, Chief Financial Officer – ***Action Item***

   Tracy Webster presented the above action item for approval.

   Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Benton/Hogan).

i. Independent Audit RFP Results – Tracy Webster, Chief Financial Officer – ***Action Item***

   Tracy Webster presented the above action item for approval.

   Curtis Floyd asked if CAPK has a set policy stating the number of years an audit firm can be awarded a contract. Jeremy Tobias said that there is no written policy, but staff is suggesting we consider it a best practice and suggested that a policy should be addressed in the Audit & Pension Committee. Curtis Floyd polled the Committee Members, and all agreed that this item should be referred back to the Audit & Pension Committee in January 2021.

   Mr. Xin from Brown Armstrong asked to address the Board. Mr. Xin suggested that an audit firm could rotate partners rather than change audit firms.

   Motion was made and seconded to refer Item 5i to the Audit & Pension Committee for review of the RFP results, and to recommend a formal policy regarding the length of time an audit firm can be awarded a contract. Carried by unanimous vote (Ochoa/Pane).

j. Indirect Excess (Deficit) Transfer to Discretionary – Tracy Webster, Chief Financial Officer – ***Action Item***

   Tracy Webster presented the above action item for approval.

   Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Benton/Plane).

k. Financial Statements, November 2020 – Tracy Webster, Chief Financial Officer – ***Action Item***

   Tracy Webster presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Hogan/Ochoa).

l. Risk Insurance Market Update – Emilio Wagner, Director of Operations – ***Info Item***

Emilio Wagner advised the Committee that the rates in the marketplace for Risk Insurance have increased substantially. Emilio invited John LaSalle from USI to address the committee and to offer input and provide some advance notice of the trends within the insurance marketplace. Increases are not reflective of CAPK claims, but rather the losses in the marketplace due to recent large natural disasters. USI has collected market input and will provide this information to the full Board in January 2021.

USI foresees the biggest challenge to be the Directors & Officers Liability Insurance. Philadelphia Insurance will no longer offer this option and it is expected that CAPK will pay a substantially higher rate for this coverage.

6. Committee Member Comments

- Janea Benton wished all a Merry Christmas and is grateful to staff for hard work.
- Fred Plane wished all a Merry Christmas and extended gratitude to the Head Start staff for their efforts on the Fresno County Head Start application.
- Yolanda Ochoa wished all a Merry Christmas.
- Nila Hogan wished all Happy Holidays.
- Curtis Floyd said Merry Christmas and he appreciates the hard work from staff.
- Jeremy Tobias thanked the Board for their support and guidance in 2020.

7. Closed Session

8. Closed Session Report

9. Next Scheduled Meeting

Executive Committee
Wednesday, July 21, 2021
12:00 noon
5005 Business Park North
Bakersfield, CA 93309

10. Adjournment

The meeting adjourned at 1:02 pm

MEMORANDUM

To: Executive Committee

From: Susana Magana, Program Manager

Date: December 16, 2020

Subject: *Agenda Item 5a:* MCAP Parent & Provider Handbook Update – **Action Item**

CAPK's contract with the California Department of Education (CDE), requires a Board approved handbook of policies and procedures. In November 2020, CAPK Migrant Childcare Alternative Payment (MCAP) Program staff updated Section1: Eligibility and Need on page 4-5 to include clarifying language regarding the migrant waiver approval in consideration of our current declared state of emergency. The program has authority to define our migrant waiver policy & procedure and does not require CDE approval.

The migrant eligibility requirement is the main requirement for the MCAP program. The program's definition of "migrant" is that the entire family migrates for purposes of following agriculture work at least 75 miles from their current residence, for at least 30 days, every 12 months. The program currently offers a migrant waiver to migrant families that encounter obstacles outside of their control, where it is not possible to migrate during the term of their certificate.

Currently, the program approves waivers for medical or family emergency. Family emergency includes natural disasters, state of emergency, weather, and other family issues. The handbook at this time indicates that migrant waivers cannot be used back to back to meet the migrant requirement and that families enrolled with a Declaration of Intent to migrate are not eligible for a migrant waiver.

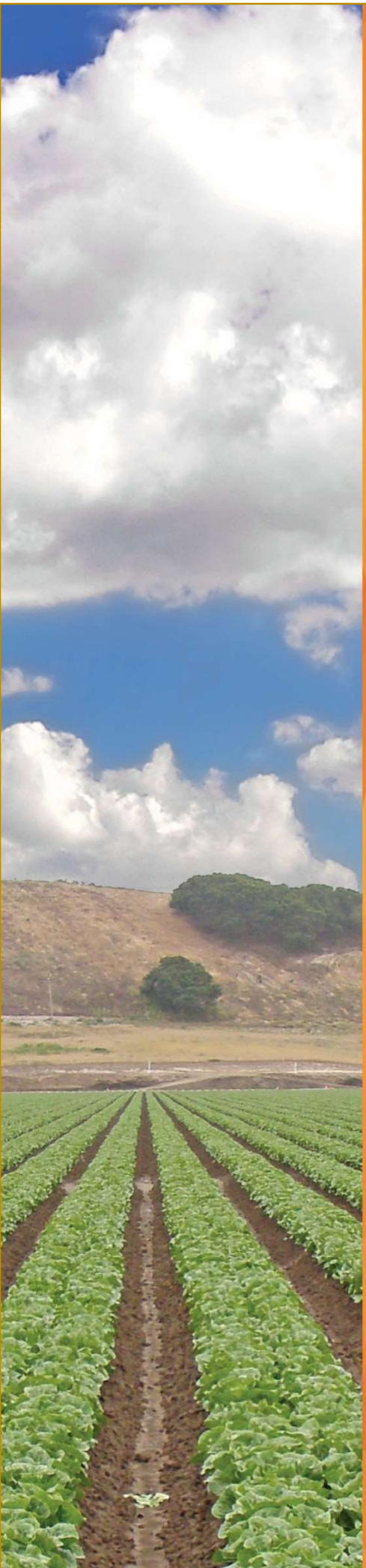
The Covid-19 pandemic has disrupted the migration patterns for many families from March 2020 forward. MCAP families rely on migrating to seasonal migrant housing facilities. Due to the recommendations of state officials, many of these housing facilities were not operational this year, hence families were unable to migrate, therefore continuing to work in their current location.

The next step will be the approval of the clarifying language that includes an exception to allow waivers to be approved back to back and approve waivers for families that were enrolled with a Declaration of Intent to migrate. The migrant waiver exception will allow current MCAP families to be recertified and continue uninterrupted childcare services for another certificate year. This will be in line with Goal #4 of addressing the needs of our program's target population.

Without this waiver exception, approximately 100 families/300 children will be terminated in the next two months and will no longer have childcare services. Terminating 300 children would not only be detrimental to the migrant community, but it would also negatively impact CAPK by not expending approximately $1.1 million dollars in provider payments and not earning our FY 20-21 contract.

Recommendation:
Staff recommends approval of the updated MCAP Family and Provider Handbook.

Attachment:
MCAP Family and Provider Handbook



Community Action Partnership of Kern

Migrant Childcare

Childcare that migrates with you.

Parent & Provider Handbook

Welcome

Dear Parents and Providers,

Welcome to the Migrant Childcare Alternative Payment Program (MCAP)! The MCAP Program is funded by the California Department of Education to provide free or low-cost childcare options to migrant families. MCAP was specifically created to be a continuous childcare subsidy for low-income migrant families

Our Program has six entry county offices throughout the Central Valley. The entry counties are located in Kern, Tulare, Kings, Fresno, Madera and Merced. Once your family is enrolled in any of these counties, your family can migrate anywhere in California and you can continue to receive childcare services. So, in other words, as you migrate following agricultural work, your services migrate with you. Our program is the only Migrant Alternative Payment Program in the entire State!

The vision of our Program is that all children may have the benefit of a learning environment offered by quality childcare providers and for you to feel comfortable going to work, seeking employment, engaging in vocational training, etc., knowing that your children are safe.

As parents, you will have complete parental choice in selecting the childcare option that best fits the needs of your family. Those options include a licensed center, a licensed family childcare home or a license-exempt provider. We appreciate all our participating childcare providers and we thank them for rendering services to our migrant community.

The mission of MCAP is to help provide the children of migrant agriculturally working families a safe, nurturing, and educationally growing environment. MCAP staff will assist you by providing comprehensive case management that includes, providing you with information on other programs and/or resources available within the community.

This Parent and Provider Handbook is filled with information on the MCAP program's structure, including the participation requirements for both parents and childcare providers. Thank you in advance for taking the time to review the handbook. If you have any questions concerning the MCAP requirements or policies, please contact us. We will be happy to assist you!

Sincerely,

The MCAP Team

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Contact Information

Main Program Office
Kern County
5351 Olive Dr. Suite 200
Bakersfield, CA 93309

Mailing Address
Migrant AP Child Care Program
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

Satellite offices:

Kings County
216 W. 7th Street
Hanford, CA 93230
Phone: 559-385-2502
Fax: 559-664-3305
Mail: PO Box 1101
Hanford, CA 93232

Fresno County
1815 Van Ness Avenue
Fresno, CA 93721
Phone: 559-334-3629
Fax: 559-664-3304

Madera County
525 E. Yosemite Avenue
Madera, CA 93638
Phone: 559-385-2503
Fax: 559-664-3302

Tulare County
7000 Doe Avenue
Building 200, Suite C, Door 7
Visalia, CA 93291
Phone: 559-474-8902
Fax: 559-664-3311

Merced County
1850 Wardrobe Avenue
Merced, CA 95341
Phone: 209-259-6556
Fax: 209-780-4041
By Appointment Only



Toll Free number: 1-800-259-8866

SECTION 1- ELIGIBILITY & NEED

The following are the eligibility and need requirements:

A) ***Agricultural worker***

At least fifty percent (50%) of the family's total income must be from fishing, agriculture or agriculturally related work such as crop harvesting, bee keeping, packing facilities, poultry farms, dairy farms, livestock farms and farm maintenance.

Migrant Family - The Program was uniquely designed to meet the childcare needs of migrant families. The purpose of the Program is to provide enrolled families continuous childcare services, as they migrate throughout California. Migrant families can apply in any of the Program's six (6) entry counties which are: Kern, Tulare, Fresno, Kings, Madera and Merced.

For the purposes of meeting the migrant requirement for this program, the entire family (mother, father and all children) must migrate one or more times every 12 months for agriculture work purposes. Once the family arrives at a new location, they must establish a temporary residence. The temporary residence requirement is a cumulative 30 calendar days or more. The distance of one residence to another must be a cumulative 75 miles or more. The family must provide verifiable documentation to demonstrate that the family migrated to follow agriculture work. The verifiable documentation must also demonstrate that the family's migration is financially reasonable to support the family.

Migrant families that have a documented established migration pattern that overlaps with their recertification timeframe will be allowed to re-apply for services immediately after their certificate ends without the need to establish a 30 day or more temporary residence in the entry county.

Migrant Waiver

The Program understands that migrant families may encounter obstacles outside of their control, where it is not possible to migrate during their current certificate. The program will approve a waiver request for the following reasons:

- Medical (pregnancy, active worker comp case, other health issues, etc.)
- Family emergency (natural disasters, state of emergency, weather, transportation, family issues, etc.)

A family that was recertified with a migrant waiver cannot be recertified with a migrant waiver back to back; unless a state of emergency has been declared and the program has childcare slots available. If the family has not migrated for the purposes of agricultural work within the 12 months of their current certificate, the family will not be eligible to be recertified for another year. A family with a migrant waiver must have verifiable documentation confirming that the family has met the migrant requirement by the time of their next recertification.

Intent to Migrate Declaration
Migrant families not currently enrolled in the program, that have not migrated within the previous 12 months, but have the intent to migrate for agricultural work purposes within the upcoming 12 months, may qualify for one certification period if all other eligibility and need requirements are met and the program has childcare slots available.

If the family has not migrated for the purposes of agricultural work within the first 12 months of their certificate, the family will be issued a termination, but can use services until the end of their current certificate. Families enrolled with an intent to migrate declaration are not eligible for the migrant waiver; unless a state of emergency has been declared and the program has childcare slots available. Families enrolled with an Intent to Migrate Declaration that are terminated for failure to meet the migrant requirement at the time of their recertification, will be able re-apply for services in another entry county, but must establish a documented residence of 30 days or more in the new entry county before re-applying. Family must provide verifiable documentation to demonstrate that the family meets all the eligibility and need requirements.

Please recognize that traveling for leisure, such as vacations, visiting family for the holidays out of state/ out of the country, or any unverifiable migration, etc. will not count towards the migrant requirement. Daily or weekly commuting from the family's residence to different worksites or migrating without the entire family will not count towards meeting the migrant requirement.

B) ***Income***
The family monthly income must not exceed the income eligibility guidelines. The last 12 months of income will be calculated for eligibility.

C) ***Need***
Families should have at least one of the following needs:

- Employment
- Seeking Employment
- Incapacitation
- Vocational Training
- Homeless/Seeking Permanent Housing

D) ***Children***
Have children between 0 and 12 years old. Children with exceptional needs may be served from birth to 21 years of age if all the eligibility requirements are met.

The family's eligibility & need is determined by the Family Services Specialist based on the verifiable documentation submitted by the family. The Family Services Specialist is

required to request and collect verifiable documentation to support that the family is truly eligible for services.

Verifiable documentation are documents that the program staff can independently verify. Verifiable documentation includes, but is not limited to payroll check stubs, payroll print outs, unemployment checks, Passport to Services issued by county offices, rental or lease agreements, utility bills, invoices, receipts, school records, bank statements, childcare contracts, childcare attendance logs, income taxes, etc. The program staff cannot determine eligibility with unverifiable documentation. Unverifiable documentation includes, but is not limited to personal letters, notarized documents, documents with incomplete or contradictory information, self-declarations for need or migrant proof, etc.

Verifiable documentation is also required for every type of need to determine the number of childcare hours. Changes in certified hours of care must be approved in advance by the Family Services Specialist.

The documentation submitted by the family must support that the family is an income eligible, migrant and an agriculturally working family. Once a family is enrolled in the Program the family will be authorized for a 14-month certificate. The hours and days authorized will remain the same for the entire certificate unless the family submits a Voluntary Change Request form. Families are highly encouraged to report changes regularly to maintain their file current and to obtain all the possible resources available to them.

SECTION 2- ADMISSIONS PRIORITY

First Priority is for families whose children are receiving child protective services or children who are at risk of being neglected, abused or exploited.

Second Priority is for all children and families who are not within the first priority for admission. In the second priority the lowest family income will be admitted first. When two (2) or more families have the same income, the family that has a child with special or exceptional needs shall be admitted first. If there is no family of the same priority with a child with special needs, the same priority family that has been on the waiting list for the longest shall be admitted first.

Displaced Families

If MCAP has the need to terminate families due to insufficient funding or the inability to operate because of reasons beyond the control of the program, including earthquakes, floods or fire; the families shall be displaced in the reverse order of enrollment priority.

SECTION 3- WAITING LIST

The MCAP Program maintains a waiting list to fill slots, as they become available. This system is designed to calculate a rank number for the family based on guidelines derived from the California Department of Education, Early Education and Support Division (EESD). Calculations are based on income and family size information. When slots are

not available, eligible families will remain on the waiting list until slots becomes available. Each enrollment county has its own waiting list.

SECTION 4- REQUIREMENTS FOR CHILD CARE NEED

Employment

- Statement of wages / Check stubs
- A written statement from the employer (Employment Verification Form)
- Documented telephone verification between the Family Services Specialist and the employer
- If the parent is self-employed, he/she may provide other documentation of income such as a letter from the source of the income or copies of tax returns or statements of estimated income for tax purposes

Seeking employment

Families will need to complete a written declaration signed under penalty of perjury stating the plan to secure, change, or increase employment. The parent will also identify a general description of when the services will be needed.

Child Protective Services (CPS)

Parent must submit a dated verifiable CPS referral. The referral must not be older than six (6) months to the date of application for services (CD 9600). The referral must include:

- Name, telephone number and signature of the person making the referral
- The referral must indicate the need and probable duration for childcare
- Family will be eligible to receive services up to three (3) months, unless the family becomes eligible under the Program's requirements or the referring social services agency recertifies the family's referral for continued services.

Vocational Training

- Completed form EESD 9605 by the school or organization where the training or education will be received. The registrar (or his/her designee) must verify the training plan.
- The form must include the dates that training will begin and end, anticipated completion date and the parent's vocational goal.
- Submit a class schedule that include the courses that the parent is currently enrolled in and the days and times of the courses.
- Submit transcripts, report card or adequate progress report as required by the Family Services Specialist each quarter, semester, or training period as applicable.
- Continuation of services will be contingent upon making adequate progress.
- This shall be limited to six (6) years from the date when services began or twenty-four (24) semester units after the attainment of a bachelor's degree, whichever comes first.

Incapacitation

Submit form CD 9606 which includes:

- A description of the nature of incapacitation
- The probable duration of the incapacitation
- A statement signed by a legal qualified health professional that the parent(s) incapacitation prevents caring for the child
- The number of childcare hours needed each day because of the incapacitation
- The name, address, telephone number and signature of the legally qualified health professional rendering the opinion
- Authorized childcare services cannot exceed fifty (50) hours per week.

Child's Special or Exceptional Needs

- A copy of the portion of the active individual family service plan (IFSP) or the individual education program (IEP) that includes a description of the child's special needs
- A statement signed by a legally qualified professional that the child requires the special attention of adults in a child care setting.
- The name, address, license number, telephone number and signature of the legally qualified professional who is rendering the opinion.
- The probable duration of the special need
- The number of childcare hours needed each day

Family Size

Parents must provide supporting documentation regarding the number of children in the family; this may include a birth certificate, adoption or foster records, or any other reliable document that demonstrates the parent child relationship or legal guardianship.

Single parent household applicants must fill out Section 5 of the CD9600. This section is a self-declaration of their single parent status.

SECTION 5- NOTICE OF ACTION (NOA)

Notice of Action (NOA) - Application for services

This NOA is a written notice that informs the family of the approval or denial of their application.

Notice of Action (NOA) – Recipient of Services

This NOA informs the family of their recertification, termination or change to the family's current benefit level.

Distribution of Notice of Action (NOA)

The NOA will be processed no later than 10 days after the parent notifies the program of a change and provides the Voluntary Change Form, along with applicable supporting documents. The Program may hand deliver or mail the NOA to the family. If the Program hand delivers the NOA to the family, the action becomes effective 14 calendar days after receiving the NOA. If the Program mails the NOA the action shall become effective 19 days after the mailing of the NOA, or when the notification period exceeds the required 19 days, as specified by the NOA.

1. Notice of Action (Complete Either 1.A. or 1.B.)

1.A. Application for Services

☐ Services Approved to Begin: _____ Date

☐ Services Denied

If appealed, appeal is due by: _____ Date

(Note: Appeal Instructions are on reverse side.)

1.B. Recipient of Services

☐ Change in Service

☐ Termination of Service

☐ Termination of Service for Delinquent Fees

Effective Date of Action: _____

If appealed, date appeal is due by: _____

2. Distribution of Notice

☐ Notice Given to Parent/Caretaker

Recipient's Initials: _____

Notice Mailed:

☐ First Class

☐ Other: _____

Date Notice Given or Mailed:

Tracking No.

3. Parent/Caretaker Information

Parent/Caretaker A | Address

Parent/Caretaker B | City | Zip | Telephone

4. Approved Child Care Services (Complete all information for each child approved for services.)

Name(s) of Child(ren) Receiving Services	Program Code		Enter Approved Hours of Enrollment						
			Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.
		School							
		Vacation							
		School							
		Vacation							
		School							
		Vacation							
		School							
		Vacation							

Monthly Family Fee | Part-time $ | Full-time $

5. Basis for Family Eligibility for Services

☐ Recipient of Child Protective Services

☐ Current Aid Recipient

☐ Child(ren) Identified as At Risk of Being Abused, Neglected, or Exploited

☐ Income Eligible (Reference Family Fee Schedule or Income Ceiling for Admission to State Preschool Programs.)

☐ Homeless

6. Basis for Family Need for Services

(This section does not apply to State Preschool Programs [CSPP])

☐ Recipient of Child Protective Services

☐ Child(ren) Identified as At Risk of Being Abused, Neglected, or Exploited

☐ Seeking Permanent Housing

☐ Engaged in Vocational Training/Education

☐ Employed or Seeking Employment

☐ Incapacitated Parent(s)

7. Reason for Action*: State the specific reason(s) services were denied, changed, or terminated.*

8. Agency Name _____

9. Name/Title of Agency Representative _____

10. Signature of Agency Representative _____

NOA Example

Appeal Information: If you do not agree with the agency's action as stated in the Notice of Action, you may appeal the intended action. To protect your appeal rights, you must follow the instructions described in each step listed below. If you do not respond by the required due dates or fail to submit the required appeal information with your appeal request, your appeal may be considered abandoned.

STEP 1: Complete the following appeal information to request a local hearing:

Name of Parent/Caretaker		Telephone No.
Address	City	Zip
In this section, please explain why you disagree with the agency's action.		
Check Box If an Interpreter is Needed at the Local Hearing: ☐	Signature of Person Requesting a Local Hearing	Date

STEP 2: Mail or deliver your local hearing request within 14 days of receipt of this notice to:

This section must be completed by the agency before the notice is served	
A. Agency Name	
B. Agency Address	
C. City/State/Zip	
D. Name of Agency Contact	
E. Agency Telephone	

STEP 3: Within ten (10) calendar days following the agency's receipt of your appeal request, the agency will notify you of the time and place of the hearing. You or your authorized representative are required to attend the hearing. If you or your representative do not attend the hearing, you abandon your rights to an appeal, and the action of the agency will be implemented.

STEP 4: Within ten (10) calendar days following the hearing, the agency shall mail or deliver to you a written decision.

STEP 5: **If you disagree with the written decision of the agency, you have 14 calendar days in which to appeal to the Early Education and Support Division (EESD). Your appeal to the EESD must include the following documents and information: (1) a written statement specifying the reasons you believe the agency's decision was incorrect, (2) a copy of the agency's decision letter, and (3) a copy of both sides of this notice. You may either fax your appeal to 916-323-6853, or mail your appeal to the following address:**

California Department of Education
Early Education and Support Division
1430 N Street, Suite 3410
Sacramento, CA 95814-5901
Attn: Appeals Coordinator
Phone: 916-322-6233

STEP 6: Within 30 calendar days after the receipt of your appeal, the EESD will issue a written decision to you and the agency. *If your appeal is denied, the agency will stop providing child care and development services immediately upon receipt of CDE's decision letter.*

SECTION 6- FEES

Families, that have been assessed a family fee, will have either a flat monthly full-time fee or part-time fee based on the hours of care certified for the month. Families with a certified need of less than 130 hours per month will be assessed a part-time fee and families with a certified need of 130 hours or more per month will be assessed a full-time fee. When a change to the family fee is determined, the family will be informed by a Notice of Action (NOA). The fee assessed is not adjusted due to any changes that occur during the month, nor is it based on actual attendance.

The family fee is effective immediately upon the authorization of services based on initial enrollment, return from a Temporary Suspension of Services (TSS), or continuing services in a new county due to migration.

The family fee will only be updated when child care benefit level certification changes from full time to part time. The family fee is effective the 1st of the following month. When the family has been assessed a part time fee, but their child care benefit has now increased to full time care, the family fee will remain at the part time rate.

Failure to pay family fee

Should a family refuse to pay the family fee, the family will be terminated from the Program. The family will be unable to enroll in the Program until the family fee is paid.

Co-Payments

If a parent chooses a provider with a usual and customary rate exceeding the applicable Regional Market Rate, the program will only reimburse the provider up to what the State allows for the certified hours of care. The difference between the reimbursable amount and the provider rate is the co-payment and it is an arrangement between the family and the provider.

SECTION 7- ATTENDANCE

The Migrant Childcare Program is committed to demonstrating the highest standards of monitoring attendance to promote and provide the family with childcare stability. Excused absences are unlimited per fiscal year, per child. Excused absences include:

- Illness and/or quarantine of the child/parent, and related appointments.
- Court of law required time spent with a parent or other relative. Court order copy must be included in the file.
- Family emergency, which include death of a family member, funeral of family member, car issues, or natural disaster

Unexcused absences are not to exceed thirty (30) per fiscal year, per child. Once a child reaches thirty (30) unexcused absences, the Program will no longer reimburse any additional unexcused absences. Unexcused absences are anything that is not defined to be an excused absence.

The family is allowed ten (10) Best Interest Days per fiscal year per child. For CPS serviced children or children at risk of abuse, neglect, exploitation; they are allowed unlimited Best Interest Days. Best interest days are defined as helping to promote the physical, mental, and social growth of children. Examples include, but are not limited to educational field trips, family visits, and family or community functions. Best interest days cannot be used for absences due to a provider non-operation day.
Child absences of (5) consecutive days must reported by the family to the Family Services Specialist. Providers are also required to report to their Subsidize Reimbursement Specialist when a family / child does not attend care for five (5) consecutive days. Reimbursement will only be processed when a child is certified for care. Parent or Provider misuse of authorized hours may be grounds for termination from the program.

Abandonment of Care

After the 5th consecutive absence without reporting, the schedules will be closed, and 3 documented attempts will be made to contact the family. The family will be terminated for abandonment of services, if the program is not able to contact the family.

SECTION 8- CHILD CARE LIMITATIONS

School Age children

Reimbursable hours of care do not include the scheduled instructional minutes of a public educational program available to a school age child or a private school in which the child is enrolled and attending. School age children need to be enrolled in school by law.
All children 4 years or older will be assessed two schedules; a regular schedule for when the child is attending school and a vacation schedule. For those 4-5year old children not yet enrolled in kindergarten, the vacation schedule will be used for reimbursement until they begin school.

Reimbursable hours of care do not include any other time a child receives services at another facility or through another facility or program.

SECTION 9- ATTENDANCE LOGS

The Attendance Log is a record that must be completed DAILY as the child arrives at, or leaves from, the child care provider's facility for the days and times of authorized care. The Attendance Log must be completed in pen ink. Parents /Guardians or other authorized adults are required to verify the child's attendance on a daily basis, by documenting the actual times in and out of the child care facility.
Children must not have times filled in on a day when no care is provided. If a child is absent, parents must document the reason on the attendance log the next day the child attends care. Parents must document the reason and identify the member in the family

that caused the absence. For confidentiality, if the reason for the absence is due to illness do not detail the reason(s) or condition(s) of sickness or illness.
For school-age children with split schedules, the Provider must indicate on the attendance log the actual times leaving for and arriving from school.
School age children require four (4) daily entries on the attendance log: arriving at the provider's home from parent's home, then leaving for school, returning to the provider care after school, then leaving for home. Parents and Providers are required to enter the actual time on their portion of the Attendance Log.

The following must be completed at the end of each month:

- Parent & Child Care Provider signatures and date on the bottom of the Attendance Logs verifying that the log is a true and accurate report of attendance
- Non-operational days should be noted by the Provider and should indicate whether the provider is requesting payment for that non-operational day
- If an error is made, draw a line over the error, make the correction and initial next to the correction

Do NOT

- Do not use whiteout to cover up signatures, times, mistakes.
- Do not scribble and/or cover up mistakes, just draw a line over the mistake and write your initials

Attendance Logs Sample

A. Date
B. Child's Time in
C. Child's Time Out for School
D. Child's Time in from School
E. Child's Time Out
F. Reason for Absence
G. For Office Use
H. Provider Signature and Date
I. Parent Signature and Date

A	B	C	D	E	F	G
Date	Time In	Out for School	In from School	Time Out	Absence Reason	For office use
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
Under Penalty of perjury, the above is a true and accurate report of attendance for this child for the month indicated.						
Provider Signature _____ Date _____ Parent Signature _____ Date _____						
	H				I	

SECTION 10- TEMPORARY SUSPENSION OF SERVICES - TSS

A Temporary Suspension of Services (TSS) may be granted when the family needs a temporary break in childcare. During the family's authorized TSS the childcare slots for the family are reserved for the family. A TSS may be requested for reasons such as:

- Medical reasons
- Personal reasons
- Migration for purposes of working in agriculture, specifically outside of California

A TSS can be granted for 1 to 14 weeks. A TSS will not be granted during the last two months of the family's certificate. Providers will not be reimbursed while the family is on TSS. The family will need to contact their Family Services Specialist prior to the expiration of the TSS to received authorization to begin childcare services again and not be terminated for abandonment of services.

SECTION 11- VOLUNTARY REPORTING CHANGES POLICY

Families are highly encouraged to report any change that effects the family. The reason for reporting is to ensure that the program can provide all the resources and options the family has available. The program does not have the authority to decrease the benefit level authorized, without a Voluntary Changes Request Form. The change requested by the parent will be process within 10 days of the parent submitting the Voluntary Change Request form and the supporting documentation.
Examples of changes that parents may want to voluntarily report include:

Family Changes or Changes in Service

Family size change	New provider choice
Marriage, divorce, or separation	More or less childcare hours or days needed
Birth of a new child	Incapacitation
Child started attending school	Request for TSS

The program understands that migrant agriculture working families can have changes to their need from day to day. Due to the nature of agricultural employment, seeking employment, and migrating, it is important that families communicate all changes within five calendar (5) days. Families should communicate changes to their specialist, so they can provide the family with resources and review the family's options. The Program reviews each child's monthly attendance logs for inconsistencies between the certified need and the actual usage of care. An inconsistent use of care is defined as causing a change in the family's fee (Full Time to Part Time Monthly and vice versa) and/or the reimbursement benefit level (Full Time to Part Time and vice versa). If the review of the

attendance Log demonstrates either of these inconsistencies, the family's certified need will be reviewed. The review includes contacting the family to offer resources and discuss their childcare options. The review may result in a change in child care certification and issuance of an NOA.

SECTION 12- CHILDCARE OPTIONS

All types of providers are welcome to participate in the MCAP program, as long as they meet and follow certain requirements. Parents have full parental choice to select the type of care for their children and MCAP has the right to approve or disapprove participation to any provider.

Parents have the right to change their child care provider choice for any reason, at any time. Families are responsible to obtain authorization for services with the new selected provider prior to the first day of service. MCAP will only reimburse preauthorized services. If a family switches provider and begins services with a new provider before receiving authorization from the program, the family will be responsible to pay the provider for the services used.

Licensed Family Child Care Homes and Child Care Centers are regulated by the State of California, Community Care Licensing Division (CCLD). We encourage you to call CCLD to get more information regarding your selected childcare provider or visit the CCLD website at: https://secure.dss.ca.gov/CareFacilitySearch/home/index

FRESNO REGIONAL OFFICE
770 East Shaw Avenue, Suite 300, MS 29-01
Fresno, CA 93710
1 -559- 243-4588 FAX 1 -559- 243-8070

The Fresno Regional office serves the following counties: Fresno, Kern, Kings, Madera, Mariposa, Merced, Stanislaus, & Tulare.

If you are receiving child care services outside of these counties, contact your specialist to obtain the appropriate phone number to your CCLD office.

Licensed Childcare Center, Nursery School or Preschool

Provides physical, social, developmental, and educational activities for groups of children of different ages outside of their homes. Center-based childcare Providers are licensed by the California State Department of Social Services, Community Care Licensing Division. State Regulations specify staff educational requirements, teacher/child ratio, as well as State Health and Safety Standards for the protection of children. All staff must submit information to the California Department of Social Services for an FBI and

criminal background clearance. Public or private agencies, churches or other groups can operate these types of childcare centers.

Licensed Family Childcare Home

Provides care for eight to fourteen (8-14) children in the Provider's own home. Family childcare home providers are licensed by the California State Department of Social Services, Community Care Licensing Division. Compliance with State Health and Safety Regulations is required of both the Provider and the Provider's home. The Provider and all other adults age 18 or older in their home must submit information to the California Department of Social Services for an FBI and criminal background clearance.

License-Exempt Provider – Relative

Only grandparents, aunts, and uncles may provide this type of childcare. Childcare is provided in the Provider's home. The Provider's home cannot be the child's place of residence (see In-Home Care). There are no State Health and Safety Regulations for this form of childcare.

License-Exempt Provider – TrustLine

In order to receive a subsidy, a license-exempt child care provider who is not the grandparent, aunt, or uncle of the child must be TrustLine registered. Providers who are required to be TrustLine registered and who are not, cannot be reimbursed for services. In situations where there is an "immediate need," regulations will allow the parent to select a "provisional child care provider." However, the provisional child care provider must first complete a TrustLine application and submit fingerprints and then be TrustLine registered within 30 calendar days in order to be eligible for reimbursement.
In accordance with the California Code of Regulations, Title 5, Section 18227 (c), to be eligible for reimbursement, an individual exempt from licensure must be:

- An aunt, uncle, or grandparent of the child receiving services;
- A registered TrustLine provider; or
- A provisional child care provider who becomes TrustLine registered within 30 days.

For providers who are not TrustLine registered within 30 calendar days, no reimbursement will be processed for those 30 days. Once TrustLine registration is received, reimbursement will be processed from that date going forward. For example, should TrustLine registration be completed on calendar day 31, reimbursement will be processed from that day on.

In-Home Care

Childcare provided in the child's own home by an adult relative, friend, neighbor, or babysitter or other care Provider. When the parent selects this option of care, the parent assumes the responsibility of being the Provider's employer and MUST follow legal, tax reporting and other employer-related requirements. The MCAP Program requires a minimum of 3 children to be enrolled with the In-Home Care Providers for full time childcare in order for this option to be selected. Reimbursement will be issued to parent and the parent is responsible to pay their employee; the In-Home Care Provider.

SECTION 13- PROVIDER PARTICIPATION RULES

A. Providers must operate on a non-discriminatory basis regardless of sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, mental disability or physical disability.
B. Parents and MCAP will have unlimited access to their child(ren) during the Provider's hours of service.
C. Providers will be reimbursed only for the child(ren) currently enrolled in MCAP for which they are providing services and have received authorization to do so.
D. Providers are independent contractors, and as such, reimbursements are not reported by MCAP for unemployment and/or tax purposes; as an independent contractor, a Provider bears the responsibility for all their own business-related functions.
E. MCAP staff must be notified within five calendar (5) days of any change affecting the Provider. Such changes may be in the hours or days of attendance, voluntary drops, or abandonment of services. Any changes made without MCAP's authorization must be resolved between the parent and Provider.
F. Childcare Providers must maintain the strictest level of confidentiality of all families and children subsidized by the MCAP Program. The names, circumstances, or eligibility status of certified families shall not be made known to anyone without the written consent of the parents.
G. Provider's must maintain their facility in a manner which meets all legal, health, and safety requirements set forth by the State Department of Social Services, Licensing Division, and other regulatory agencies.
H. Provider's must maintain copies of attendance records, parent fee receipts, emergency information, and any other documentation necessary to support claims for reimbursement or to ensure that the health and safety needs of children under the Provider's care are met.
I. Maintain telephone services at the place where child care services are provided.

J. If for any reason the provider becomes unable or unwilling to fulfill the family's certified need, the provider shall give the parents a notice and inform the program.
K. TrustLine Providers must meet and remain in compliance with all health and safety requirements stipulated by State, County, Municipal, and regulatory agencies.
L. Licensed providers that are moving their place of business are required to inform the program and families at least two weeks prior to the move to allow the families to select an alternate provider. In addition, in order to begin services at the new location, the new location must be licensed by Community Care Licensing. A preliminary visit or summary is not an authorization to begin caring for children for the Program.
M. New Providers will submit a contract when approved to render services to Program children.
N. Licensed childcare providers must provide MCAP with a copy of their child care license.
O. Additional expenses such as termination fees/ two (2) week notices, transportation fees, food/meals, diapers, etc. are not reimbursed by the Program. Families and Providers should come to agreements on these expenses.
P. 1099's will be mailed to Providers by January 31st for any reimbursement paid out in the previous year- January thru December. No taxes are deducted from reimbursements. It is the provider's responsibility to report earnings to the IRS, California Franchise Tax Board and to pay any applicable income taxes.
Q. For Providers, program personnel will only be able to discuss child care information relating to the business with the individuals registered as the owner or center director.

SECTION 14- NECESSARY DOCUMENTS FOR PROVIDER PARTICIPATION

License –Family Childcare Home/ Licensed Center

A. The name, address and telephone number of the childcare service provider
B. Copy of provider's identification card/driver's license
C. Copy of provider's tax identification card or letter
D. Copy of the facility Childcare License that shows authorized capacity
E. Form W-9
F. Copy of provider's own contract including:
    - The age group (s) served by the provider

- A statement of the usual and customary services provided and the corresponding fees

License-Exempt TrustLine

A. Name, address and telephone number of the childcare service provider
B. Date of Birth
C. Copy of provider's identification/driver's license
D. Copy of provider's tax identification card or letter
E. TrustLine Cleared Status
F. Copy of TrustLine application and Registry Criminal Record Statement
G. Copy of Request for Live Scan Services for Subsidized TrustLine Registry Applicants
H. Health and Safety Self-Certification
I. Form W-9
J. Copy of provider's own contract including:
    - A statement of the usual and customary services provided and the corresponding fees

License-Exempt Relative

A. Name, address and telephone number of the childcare service provider
B. Date of Birth
C. Copy of provider's identification/driver's license
D. Copy of provider's tax identification card or letter.
E. Health and Safety Self-Certification.
F. Declaration of Exemption from TrustLine
G. Form W-9
H. Copy of provider's own contract including:
    - A statement of the usual and customary services provided and the corresponding fees

In-Home Provider

A. In-Home Provider Request Form
B. Name, Address, and telephone number
C. Copy of the Provider's and Parent's identification card/driver's license
D. Copy of Parent's tax identification card or letter
E. Form W-9
F. Copy of provider's own contract including:
    - A statement of the usual and customary services provided and the corresponding fees.

Authorization to Work in the U.S.
Providers who have been issued a social security card that has the phrase, “VALID FOR WORK ONLY WITH DHS AUTHORIZATION” or “VALID FOR WORK ONLY WITH INS AUTHORIZATION” must also provide a copy of the current authorization to work in the United States.

Provider Participation in the QRIS

The Quality Rating Improvement System (QRIS) is a set of ratings graduated by level of quality and used to assess early learning and care programs/providers. Each month the Program reports to the State how many providers are participating in the QRIS. Availability of a QRIS system is subject to each county. Not all counties have a QRIS system. The reimbursement specialist can provide more information on QRIS system.

Provider Accreditation

Each month the Program is required to submit data regarding the number of participating providers who have earned accreditation through the National Association for Family Childcare. Providers can obtain information on accreditation by contacting the Program or by visiting the National Association for Family Childcare website at http://www.nafcc.org/Accreditation

Submission of New/Updated Child Care Provider Contracts

The Program will only process changes to a Provider’s contract during the month of June, to be effective for services rendered on July 1st and after. New Provider’s will be asked for their contract at the time they begin services. The contract must include:

- Provider/facility name, address, phone number
- Licensed facility # (if applicable)
- The age group (s) served by the provider
- A statement of the usual and customary services provided and the corresponding fees
- The contract effective date

SECTION 15- PROVIDER REIMBURSEMENTS

Provider must submit Attendance Logs and Statement of Services/invoice for each child served. Attendance Logs must be completed, signed, and dated in ink at the bottom of the form with full signature by the Parent and Provider. The Statement of Services/invoice must be sent to the MCAP Bakersfield Office and include the following:

A. Provider and/or Business Name
B. Contact information
C. Service month and year
D. First and last name of the family
E. First and last name of the child
F. Age of the child
G. Number of units
H. Type of unit (Hour, Day, Week, Month, etc.)
I. Rate per unit (Dollar and Cents amounts)
J. Grand total you are invoicing the family

For the Provider's convenience, the Statement of Services is located behind the pre-printed attendance logs**.** Providers can use this to invoice the program or use their own invoice that includes all the required information listed above.

Statement of Services

# of Units	*Type of Unit	**Rate per Unit	Total

*Type of Unit: Hour, day, week, month etc.

**Rate per Unit: dollar and cents amount

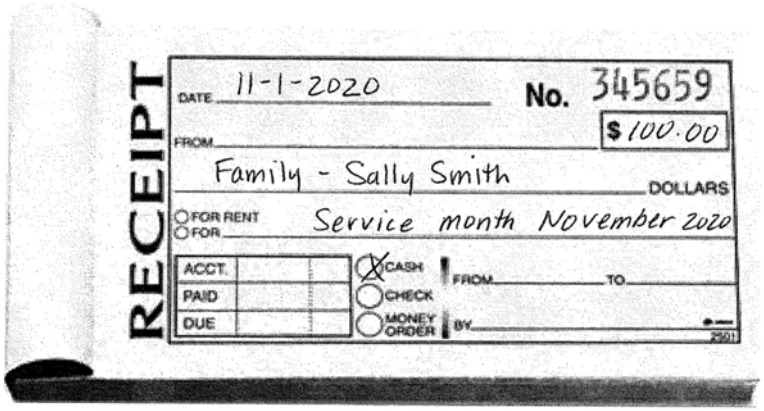
Grand Total/Suma Total $_____

The Calendar of Attendance Logs & Reimbursement deadlines are as follows: Attendance Logs, Statement of Service/Invoice and family fee receipts must be received at the Bakersfield MCAP Office within first five (5) calendar days following the month of service. Reimbursements are processed during the current month and checks will be mailed to providers on or before the 30th day following the month of service. For example, for services provided in the month of February. If all reimbursement documentation is received on time within the first five (5) calendar days in March, the reimbursement is processed in March and the check is mailed by March 30th. Unforeseen circumstances and/or holiday closures may delay reimbursements.

Reimbursement requests received after the fifth (5) calendar day are considered late. If possible, these reimbursement requests will still be processed with the timely requests. If program is not able to process during the current reimbursement cycle, the reimbursement request will be held to process with the next reimbursement cycle. Attendance Logs and Statement of Services over two (2) months old following the service month may be denied for reimbursement. All reimbursement checks should be cashed the same month they are received.

Reimbursement requests must be processed during the current fiscal year, July 1st thru June 30th. As a result, all reimbursement requests for the service months of May and June must be processed no later than July 30th. All reimbursement requests received after July 30th for the previous fiscal year will be denied.

A copy of the pre-numbered family fee receipt is due at the same time the attendance log and statement of services/invoice is due. Failure to submit the family fee receipt with the reimbursement request results in delays in the reimbursement cycle. Family Fee receipts must include the date, the name of the family, amount paid and service month.
Below is an example a family fee receipt:



Reimbursement Amount

The Statement of Services will be reviewed with the authorized Child Care Certificate hours of care and the Attendance Logs. Providers will be reimbursed the amount requested on the Statement of Services or invoice, up to that which is allowed by the State. Child care reimbursements are based on the Regional Market Rate and California Code of Regulations, Title V Education Regulations, Chapter 19, Subchapter 2.5 Utilization of the Regional Market Rate Ceiling.
Title V can be viewed at:

http://government.westlaw.com/linkedslice/default.asp?SP=CCR-1000

The Regional Market Rate information can be viewed at the California Department of Education website, Early Education and Support Division (EESD) at

http://www3.cde.ca.gov/rcscc/

Change in Maximum Reimbursement Benefit Level

For children who enter a new rate category due to their age, the new Maximum Benefit Level will be effective the service month after the child's birth date. Child will only change reimbursement rate categories when the child turns two (2) or six (6) years old.

Section 16- Important information for Provider

A. The Provider is an independent contractor, therefore not an employee nor an agent of MCAP. As an independent contractor, and not an employee, Provider is not eligible for employments benefit through MCAP (sick leave, social security, disability or health insurance, unemployment, worker's compensation).
B. MCAP does not pay for hours or days of service in excess of those specified in the Provider Notice of Action and Childcare Certificate.
C. MCAP does not pay for or accept "Postage Due" when Provider fails to place sufficient postage on correspondence. Such mail is left unclaimed at the Post Office. No special consideration is given for late attendance log due to insufficient postage.
D. MCAP is not responsible for any "Personal Injury or Property Damage" caused by clients or children subsidized by MCAP for services.
E. Parents have "Parental Choice" and as such they may choose to request a change childcare Providers for any reason. If a family changes provider and begins services with a new provider before receiving authorization from the program, the family will be responsible to pay the provider for the services used.

F. MCAP can only reimburse two providers for the same child on the same time and day of services when the primary provider is using non-operational day. When a primary provider is using a non-operational day, a secondary provider can be authorized to render services. This change must be preapproved by the Program.
G. MCAP can only reimburse a provider for a total of ten (10) non-operational days per fiscal year. To be eligible for reimbursement of non-operational days, a family must be certified for care and payment for non-operational days must be noted in the provider's contract.
H. Non-operational days are days when a provider childcare facility is closed. In the case of an unplanned or emergency closure, it is the provider's responsibility to notify the MCAP Program and family immediately. The MCAP Program will work with the families to authorize an alternative provider in the absence of the provider.
I. MCAP will refer suspected fraudulent activity to the appropriate authorities.
J. Any improper reimbursements made to the Provider by MCAP, must be reimbursed to MCAP immediately upon discovery.

Section- 17 Provider Suspension / Termination

Temporary Suspension

MCAP will suspend the provider's participation for the following reasons:

A. Non-compliance with applicable laws, regulations, policies, or requirements after 3 documented warnings.
B. Refusal to cooperate with MCAP, County, or State officials investigating a complaint.
C. Inaccessibility of Provider to MCAP staff or Parents, either by telephone or site visit during regular business hours and/or during certified hours of childcare provision without an acceptable explanation.
D. During an ongoing investigation by either the Program, Community Care Licensing, or other authorities.

Suspension due to program non-compliance will be in effect for the remainder of the current fiscal year. Suspension due to an on-going investigation will be in effect until the investigation is complete and provider is cleared to participate again.

Immediate Termination

The following documented actions shall result in immediate termination of Provider in the Program.

A. Proven fraud or conspiracy to defraud MCAP (i.e. submitting false, misleading, incorrect Attendance logs for childcare reimbursement, or other legal documents).
B. Threats or bodily harm to any MCAP Program staff, parent or child.
C. Bribery or attempted bribery of MCAP staff or other authorities.
D. Substantiated abuse and/or molestation of children.
E. Failure to report suspected child abuse or molestation.
F. The Provider's operation is creating an imminent danger to the health, welfare, or safety of a child.

Providers that are terminated for these reasons will never again be eligible to participate in the Program.

Section 18- Program Policies

Customer Service & Complaint Policy

In the interest of best serving our families and child care providers, the Program Service Policy allows for any issues to be communicated. For any questions, concerns or disagreements with the programs customer service parents and providers should contact the Bakersfield Main office at 1-800-259-8866. Families can contact the Family Services Coordinator and providers can contact the Subsidized Reimbursement Coordinator.

In accordance with the California Department of Education, Early Education and Support Division (EESD), as associated with the California Code of Regulations, Title 5 - section 4650 (a-2), the MCAP Program has adopted and implemented the Uniform Complaint Policy.

If you believe a California State or federal law, and/or statute, has been violated please send your complaint, including the following information:

- Your Name, Address, and Telephone Number
- Agency Name, Address, and Telephone Number
- The cited law or statute that you believe has been violated

To the address provided below:

California Department of Education
Early Education and Support Division (EESD)
1430 N Street, Suite 3410
Sacramento, CA 95814
Attn: Uniform Complaint Coordinator

Fraud Prevention Policy

Fraud is defined by the State of California in the Penal Code 484 in various sections; it is punishable by monetary fines as well as jail time. The Migrant Childcare Program is committed to demonstrating the highest standard of fiscal accountability and therefore to the prevention and detection of fraud. With consideration of the definition provided in the Penal Code, and in reference to child care, development, and educational programs for children, the Program defines fraud as:

Fraud is an intentional act of a parent and/or child care provider that leads to receipt of child care services by an ineligible parent, or an improper or excessive reimbursement to a

provider. Such acts can include providing false information, failure to provide full information, submission of a false or misleading document, failure to provide a requested document or full documentation, submission of a provider Statement of Services with false information or otherwise improperly obtain a reimbursement from the agency or assets of the agency.

The Migrant Childcare Program will investigate all suspected intent to commit fraud.

Any documentation or act that is found to be fraudulent will result in immediate termination for the family and/or child care provider. No reimbursement will be processed for all fraud.

If the initial investigation finds evidence of potentially fraudulent behavior, the evidence will be forwarded to the appropriate Law Enforcement Authorities for further investigation, and the District Attorney's Office for prosecution to the fullest extent of the Law.

Non-Discrimination Policy

MCAP is available to all who qualify on a non-discriminatory basis and gives equal treatment in, and access to service to all families regardless of gender identity, sexual orientation, ethnic group identification, race, ancestry, national origin, religion, mental and/or physical disability.

Mandated Child Abuse Reporting

As mandated reporters MCAP staff and providers must prioritize the protection of all children. If there is reasonable suspicion or knowledge of abuse, providers are mandated reporters and the law requires a report be filed to the local authorities.

Adult Conduct Policy

Parents will be responsible for the safety and conduct of their children while doing business with the Program. Any parent, parent representative or provider who displays any one of the following behaviors may be prohibited from participating in the MCAP Program:

A. Harassment, verbal or physical abuse of any child or adult in MCAP offices or any sponsored event.
B. Possession or consumption of or under the influence of alcoholic beverages or illegal drugs, smoking, etc.

Program Violations Policy

Violating any policies within the handbook such as but not limited to: Reporting a change in need within five calendar (5) days, Attendance log procedures, Rules for Participation, etc. will result in a review with the family or child care provider. The program will review with the family or provider the Program's Handbook to ensure understanding and compliance of all rules and procedures. If a family or provider continues to be out of compliance, then the program will complete and document a review of the specific violation. The Program will proceed with documenting each violation with a warning and after three (3) documented warnings, the family or provider will be terminated from the program. Providers that are terminated due to the violations policy will not be eligible to participate for the duration of the Program Fiscal Year. The provider will once again be eligible to participate in the Program when a new program Fiscal Year begins and are requested again by an eligible family.

Confidentiality of Records

For the MCAP Program, the use of or disclosure of all information pertaining to the child and his/her family shall be restricted to purposes directly connected with the administration of the program. The Program shall permit the review of the basic data file by the child's parent(s) or parent's authorized representative, upon request. The date and time of the file review will be determined by the program.

Receipt of Parent and Provider Handbook

I have read and understand the Program requirements. I hereby agree to comply with all the program requirements, procedures, and reporting responsibilities. I understand that all of the information requested of me is used for determining my eligibility and/or participation in the MCAP Program, so that I may receive or be reimbursed for childcare services paid for by the United States Government and the State of California. I understand that my failure to provide truthful and correct information may result my prosecution for fraud. If after the investigation, I am found guilty of fraud I may be required to pay back any monies reimbursed to me or on my behalf and be subject to other civil penalties, including but not limited to fines and/or imprisonment. By signing below, I affirm under penalty of perjury, that all of the information I have provided to participate in the MCAP Program, is true and correct to the best of my knowledge.

Name (Please Print) _____

Please Circle one: Parent Provider

_____

Signature Date

_____

Program Representative Date

Provider Only:

I certify that I have registered with the local Resource and Referral Department and I have submitted a contract sheet with my rates, discounts, and/or educational polices.

_____

Provider Signature Date

Draft SM 11/2020



Main Program Office

5351 Olive Drive, Suite 200
Bakersfield, CA 93308
Phone 1-800-259-8866
Fax 661-396-1746

Community Action Partnership of Kern
Main Office & Mailing Address
5005 Business Park North
Bakersfield, CA 93309
661-336-5236

MEMORANDUM

To: Executive Committee



From: Jerry Meade, Assistant Director - Programs

Date: December 16, 2020

Subject: *Agenda Item 5b:* Head Start and Early Head Start Kern Budget Revision – **Action Item**

As we approach the end of our fiscal year, the Head Start and State Child Development Division, through ongoing monitoring and review of the budget to actuals, decide to reallocate any potential savings within the budget to other projects. Program staff in partnership with the Finance Division have identified savings in the Head Start / Early Head Start Kern grant savings in the personnel and fringe categories. We attribute this to three factors: 1) staff vacancies, 2) budgeted positions intentionally not filled pending construction projects; and 3) CDE revenue exceeding projections. It is the intent of program to obtain approval form the Executive Committee to submit a Budget Revision to the Office of Head Start. Within this budget revision, staff are proposing to reallocate savings from the personnel and fringe categories to the construction category. The additional funds will augment the rising construction costs associated with the four projects already approved by the Office of Head Start. These projects include the previously approved EHS expansions at Harvey L Hall, Martha J Morgan, Pete Parra, and Sterling. Once the budget revision is approved by the Office of Head Start, all four projects will be fully funded through completion. The table below identifies the changes proposed in the budget

	Head Start BASE OPERATING			Early Head Start BASE OPERATING		
CATEGORY	**ORIGINAL**	**NEW**	**CHANGE**	**ORIGINAL**	**NEW**	**CHANGE**
Personnel	9,124,281	7,244,281	(1,900,000)	4,567,232	4,167,232	(400,000)
Fringe Benefits	3,229,933	2,729,933	(500,000)	1,588,096	1,038,096	(550,000)
Travel	0		0	0	0	0
Equipment	0		0	0	0	0
Supplies	592,203	592,203	0	433,822	283,822	(150,000)
Contractual	112,749	112,749	0	64,349	64,349	0
Facilities/Construction	191,358	2,951,358	2,400,000	610,874	1,710,874	1,100,000
Other	2,974,139	2,974,139	0	849,756	849,756	0
Indirect	1,560,886	1,560,886	0	799,175	799,175	0
TOTAL	**17,785,549**	**17,785,549**	**0**	**8,913,304**	**8,913,304**	**0**

In total, $3,500,000 will be reallocated to the Construction Category. This secures the balance of funding needed to complete the construction projects approved in 2019. These construction projects support CAPK's goal in promoting educational opportunities that enrich the lives of children and their families though our state of art facilities.

Recommendation:
Staff recommends the Executive Committee approve, with resolution, the submission of the Budget Revision for Head Start and Early Head Start Kern (09CH011132) for the 2020-2021 budget period.

Attachment:
Resolution #2020-25

RESOLUTION # 2020-25

A Resolution of the Executive Committee of the Community Action Partnership of Kern Approving the Budget Revision for Head Start / Early Head Start Kern

The Executive Committee of the Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on December 16, 2020, in Bakersfield, California and resolved as follows:

WHEREAS, Community Action Partnership of Kern (CAPK) is a private, non-profit 501(c)(3) corporation established as a result of the Economic Opportunity Act of 1964, and is the federally designated community action agency serving the low-income, elderly and disadvantaged residents of Kern County; and

WHEREAS, CAPK is charged with the responsibility of continuing the battle to alleviate poverty in Kern County by developing and implementing creative and innovative programs, and has adopted the philosophical position of "Helping People, Changing Lives' in its quest to assist people in need, and families with minimal or no resources; and

WHEREAS, the Head Start / Early Head Start Kern, Grant #09CH011132, has requested to submit budget revision for the 2020-2021 budget year; and

WHEREAS, this Head Start / Early Head Start Kern budget revision includes the reallocation of savings from the personnel and fringe categories to the construction category; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the Head Start and Early Head Start Kern contract; and

WHEREAS, the CAPK Board of Directors Executive Committee has determined that there is a need for anti-poverty programs and is willing to accept the submission of a budget revision for the Head Start / Early Head Start Kern program; and

NOW, THEREFORE, be it resolved that the CAPK Executive Committee hereby authorizes the Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the submission of the budget revision for Head Start / Early Head Kern, #09CH011132.

APPROVED by a majority vote of the Executive Committee of Community Action Partnership of Kern, this 16th day of December 2020.

Curtis E. Floyd, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Executive Committee



From: Jerry Meade, Assistant Director - Programs

Date: December 16, 2020

Subject: *Agenda Item 5c:* Early Head Start San Joaquin Budget Revision – **Action Item**

As we approach the end of our fiscal year, the Head Start and State Child Development Division, through ongoing monitoring and review of the budget to actuals, decide to reallocate any potential savings within the budget to other projects. Program staff in partnership with the Finance Division have identified savings in the Early Head Start San Joaquin grant in the personnel and fringe categories. We attribute this to staff vacancies experienced throughout 2020. It is the intent of program to obtain approval form the Executive Committee to submit a Budget Revision to the Office of Head Start. Within this budget revision, staff are proposing to reallocate savings from the personnel and fringe categories to the Equipment, Supply, and Other categories. These additional funds will the purchase of a Maintenance Vehicle, Playground Equipment, HVAC Equipment, and other minor renovations and repair needs within the program. These are items that are often deferred during budget preparations. Once the budget revision is approved by the Office of Head Start, equipment items will be purchased, and facility improvements will begin. The table below identifies the changes proposed in the budget revision:

	Early Head Start BASE OPERATING		
CATEGORY	**ORIGINAL**	**NEW**	**CHANGE**
Personnel	3,389,263	3,089,263	(300,000)
Fringe Benefits	964,601	864,601	(100,000)
Travel	0		0
Equipment	0	150,000	150,000
Supplies	105,820	125,820	20,000
Contractual	10,600	10,600	0
Facilities/Construction	0	0	0
Other	540,287	783,923	243,636
Indirect	478,523	464,887	(13,636)
TOTAL	**5,489,094**	**5,489,094**	**0**

In total, $400,000 will be reallocated. This will allow staff to complete these deferred, minor renovation and repair projects as well as purchase needed equipment. These projects support CAPK's goal in promoting educational opportunities that enrich the lives of children and their families though our state of art facilities.

Recommendation
Staff recommends the Executive Committee approves with resolution the submission of the Budget Revision for Early Head Start San Joaquin (09CH011406) for the 2020-2021 budget periods.

Attachment:
Resolution #2020-26

RESOLUTION # 2020-26

A Resolution of the Executive Committee of the Community Action Partnership of Kern Approving the Budget Revision for Early Head Start San Joaquin

The Executive Committee of the Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on December 16, 2020, in Bakersfield, California and resolved as follows:

WHEREAS, Community Action Partnership of Kern (CAPK) is a private, non-profit 501(c)(3) corporation established as a result of the Economic Opportunity Act of 1964, and is the federally designated community action agency serving the low-income, elderly and disadvantaged residents of Kern County; and

WHEREAS, CAPK is charged with the responsibility of continuing the battle to alleviate poverty in Kern County by developing and implementing creative and innovative programs, and has adopted the philosophical position of "Helping People, Changing Lives' in its quest to assist people in need, and families with minimal or no resources; and

WHEREAS, the Early Head Start San Joaquin, Grant #09CH011406, has requested to submit budget revision for the 2020-2021 budget year; and

WHEREAS, this Early Head Start San Joaquin budget revision includes the reallocation of savings from the personnel and fringe categories to equipment, supplies and other categories; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the Early Head Start San Joaquin contract; and

WHEREAS, the CAPK Board of Directors Executive Committee has determined that there is a need for anti-poverty programs and is willing to accept the submission of a budget revision for the Early Head Start San Joaquin program; and

NOW, THEREFORE, be it resolved that the CAPK Executive Committee hereby authorizes the Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the submission of the budget revision for Early Head San Joaquin, #09CH011406.

APPROVED by a majority vote of the Executive Committee of Community Action Partnership of Kern, this 16th day of December 2020.

Curtis E. Floyd, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Executive Committee

From: Freddy Hernandez, Director of Youth & Community Services

Date: December 16, 2020

Subject: *Agenda Item 5d:* First 5 Agreement - Oasis Family Resource Center – **Action Item**

On December 3, 2020, CAPK received a five-year award notice for $775,000 from the Kern County Children and Families Commission, also known as First 5 Kern. The award allows CAPK to offer educational and support services to low-income families in the city of Ridgecrest. The contract period will be January 1, 2021 through June 30, 2025.

This project enables CAPK to implement a Family Resource Center in the current Head Start office located on 814 N. Norma Street. The new Family Resource Center will extend services to low income families in the community of Ridgecrest and provide additional services to the families that currently participate in WIC and Head Start. We will begin the process of hiring staff and preparing the office for its opening day in January 2021.

The project is funded as part of the Proposition 10, California Children and Families Act of 1998, which was established with the goal of creating educational and support services to children prenatal to 5 years old and their families on a local level. The goal of the funding was to help children grow to be healthier, have enhanced language development, increased vocabulary, and be better prepared for kindergarten, education, and life. The work connects to CAPK's mission and Strategic Goal #4, advocating for the low-income community of Kern County. Many of the families living in the East Kern communities often do not receive the same support services that families in Bakersfield do, creating a larger barrier for the sustainability of the family's overall health and education. This program is designed to provide educational and support services to low-income families and help facilitate a better future for children in the community of Ridgecrest.

Recommendation:
Staff recommends that the Executive Committee approves the proposal and authorizes the Chief Executive Officer to execute the contract.

Attachment:
Oasis Family Resource Center Agreement

AGREEMENT
Kern County Children and Families Commission
and
Community Action Partnership of Kern

THIS AGREEMENT is made and entered into this January 1, 2021, by and between the Kern County Children and Families Commission, a legal public entity established in accordance with the California Children and Families Act of 1998 (hereinafter "Commission"), and Community Action Partnership of Kern, (hereinafter "Contractor"), whose principal place of business is Ridgecrest, California. (Whenever Commission and Contractor perform duties or obligations jointly, Commission and Contractor will be referred to as "Parties").

WITNESSETH:

WHEREAS

a. The voters of the State of California have enacted the California Children and Families Act of 1998 (hereinafter "The Act"), codified in Health and Safety Code Section 130100 et seq., also known as Proposition 10; and

b. The Board of Supervisors of Kern County has established, pursuant to The Act and Kern County Ordinance Code 2.100, the Kern County Children and Families Commission; and

c. Commission desires to create and implement a comprehensive, collaborative, and integrated system for the purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age; and

d. Commission is authorized to enter into agreements for professional services pursuant to The Act and the Kern County Ordinance Code; and

e. Contractor is able, qualified and willing to perform services for Commission.

NOW THEREFORE, in consideration of the promises herein stated and intending to be legally bound hereby, the Parties hereto mutually agree as follows:

1. TERM

This Agreement shall be deemed in force as of the date first above written and shall remain in effect until June 30, 2025, unless sooner terminated as hereinafter provided.

2. RESPONSIBILITIES OF CONTRACTOR

Contractor shall provide, to the satisfaction of the Commission, the services described in **Attachment A, Scope of Work-Evaluation Plan**. Contractor agrees to comply with all requirements of the Commission, including policies and procedures now in effect, or yet to be established, for monitoring, reporting, and evaluating Contractor's performance and for payment of Contractor's actual cost of providing the services herein described. The

Commission shall apply policies and procedures developed after the date of this Agreement prospectively from the date of their adoption.

Contractor agrees to provide any information that is reasonably related to the performance of this Agreement required at the time of the execution of this Agreement or at any time during the term of this Agreement.

Contractor agrees to comply with the requirements of and to implement the actions and activities described in **Attachment C, Sustainability Plan**.

3. RESPONSIBILITIES OF COMMISSION

Commission shall have and exercise responsibility for establishing and providing policies and procedures for monitoring, reporting, and evaluating Contractor's performance and for payment of Contractor's compensation.

4. COMPENSATION

Compensation to Contractor shall be based upon actual costs as described in **Attachments B1-B5, Budget Forms**. Commission will reimburse Contractor for all necessary and reasonable expenses incurred in accordance with the Budget Forms for providing the services on behalf of Commission in an aggregate amount not to exceed $775,000 in accordance with **Attachments B1-B5**, which is attached hereto and made a part hereof. No reimbursement will be made for any expense that is determined by the Commission in its sole discretion to be a supplanting of state or local General Fund money. The Commission may withhold funds when the required information is not submitted. Any unexpended funds at the end of the Contractor's fiscal year reverts to the Commission's general fund and are not to be rolled over to the Contractor.

5. REIMBURSEMENT POLICY AND BILLING REQUIREMENTS

Contractor shall submit all Claims for Payment quarterly in a form approved by Commission, and said form shall contain an itemization of all costs and fees broken down quarterly. Contractor shall send each Request for Payment to Commission for review and processing. Commission will make payment to Contractor within forty-five (45) days of receipt and approval of each Request for Payment.

If, during the term of this Agreement, Contractor obtains funding or other income from a source other than the Commission and such funding or other income is in excess of that shown as part of the Budget Forms and such funding or other income relates directly to the program or activity funded pursuant to this Agreement, then Contractor shall so notify the Commission in writing at the next quarterly request for payment. Commission may, at its sole discretion reduce the amount of funding by the amount of unanticipated revenue received by Contractor.

6. REPRESENTATIONS

Contractor makes the following representations, which are agreed to be material to and form a part of the inducement for this Agreement:

a. Contractor has the expertise, support staff and facilities necessary to provide the services described in this Agreement; and

b. Contractor does not have any actual or potential interests adverse to Commission, nor does Contractor represent a person or firm with an interest adverse to Commission with reference to the subject of this Agreement; and

c. Contractor shall diligently provide all required services in a timely and professional manner in accordance with the terms and conditions stated in this Agreement.

7. SUPPLEMENTING EXISTING SERVICE LEVELS AND SUPPLANTING OTHER FUNDING

The Parties to this Agreement have read and understand the provisions of Section 30131.4 of the Revenue and Taxation Code relating to the use of the funds collected pursuant to the California Children and Families Act of 1998. Contractor agrees that all funds shall be expended only for the purposes expressed in the California Children and Families Act, and shall be used only to supplement existing levels of service and not to fund existing levels of service. Contractor further agrees and guarantees that no funds provided by Commission shall be used to supplant state or local General Fund money for any purpose. Any material act of omission or commission causing failure to fully comply with these requirements shall be cause for immediate termination of the Agreement.

8. EVALUATION

a. Services to be provided by Contractor shall be evaluated by Commission on a continuing basis. The evaluation of the services will be based upon the results-based accountability framework described in the Commission's Strategic Plan, which is incorporated by this reference as if set forth in full. Contractor understands and agrees to cooperate fully in the continuing development of the evaluation program and methodology. The continued funding of the services to be provided is expressly understood and agreed to be dependent upon the success of the program. Contractor and Commission will use the methodology stated in **Attachment A, Scope of Work-Evaluation Plan**, to make judgments regarding success. Contractor understands and agrees that any determination regarding the success of the program for purposes of the continuation of funding of the program is solely the responsibility and prerogative of the Commission.

b. Commission shall notify Contractor of deficiencies in writing. Said written notification shall provide a detailed description of the deficiency and a procedure to respond or contest the deficiency. Contractor shall have ten (10) working days from receipt of the

deficiency statement to respond in writing to the Commission. Commission or Commission's designee shall have sole discretion in determining whether Contractor's response sufficiently explains any deficiency. Commission may accept Contractor's explanation in full, in part, and/or direct Contractor to take corrective action. Commission shall notify Contractor in writing of Commission's final decision. Responses by Contractor shall be in accordance with Section 16, Notices. Nothing in this section shall limit or preclude Commission's right to terminate the contract as provided for in Section 9, Termination. Nothing in this Agreement prevents Contractor from seeking judicial review of such a final administrative decision.

9. TERMINATION

Commission may at its election, at any time and without cause ("Termination without Cause"), terminate this Agreement by written notice to Contractor. Said termination shall be deemed effective ten (10) days after personal delivery or fifteen (15) days after mailing by regular U.S. mail, postage prepaid. Should the Commission terminate this Agreement without cause as provided in the foregoing sentence, Commission shall pay Contractor for all satisfactory services rendered by Contractor prior to the effective date of termination in an amount not to exceed the maximum dollar amount indicated in Section 4 herein. Furthermore, either Party may immediately terminate this Agreement should the other Party fail to substantially perform in accordance with the terms and conditions of this Agreement through no fault of the Party initiating the termination. In the event of Termination with Cause, where the Commission has failed to substantially perform, the Commission shall be liable to the Contractor for all satisfactory services rendered by Contractor. Contractor shall not be entitled to any other damages of whatever kind or nature, general, consequential, or punitive. In the event of Termination with Cause where Contractor failed to substantially perform, the Commission shall, in addition to terminating the Contract, have the right to pursue all remedies in law or equity.

10. NON-APPROPRIATION

In addition to termination with cause under Section 9, Commission reserves the right to terminate this Agreement in the event insufficient funds are appropriated or budgeted to the Commission from its funding source under the Act (or any other source of funding for the Commission) for this Agreement in any fiscal year. Notwithstanding any other notice provision in this Agreement, Commission shall give Contractor thirty (30) days written notice of the termination. Said termination shall be deemed given ten (10) days after personal delivery or fifteen (15) days after mailing by regular U.S. mail, postage prepaid. Upon such termination, Commission will be released from any further financial obligation to Contractor, except for services performed prior to the date of termination or any liability due to any default existing at the time this clause is exercised. Should Commission terminate this Agreement as provided herein, Commission shall pay Contractor for all satisfactory services rendered by Contractor prior to the effective date of termination in an amount not to exceed

the maximum dollar amount indicated in Section 4 herein. Contractor shall not be entitled to any other compensation or damages of any kind or nature.

11. ASSIGNMENT

Contractor shall not assign or transfer this Agreement or its obligations hereunder or any part thereof. Contractor shall not assign any monies due or which become due to Contractor under this Agreement without the prior written approval of Commission.

12. NEGATION OF PARTNERSHIP

In the performance of the services under this Agreement, Contractor shall be, and acknowledges that Contractor is in fact and law, an independent contractor and not an agent or employee of Commission. Contractor has and retains the right to exercise full supervision and control over the manner and methods of providing services to Commission under this Agreement. Contractor retains full supervision and control over the employment, direction, compensation and discharge of all persons assisting Contractor in the provision of services under this Agreement. With respect to Contractor's employees, if any, Contractor shall be solely responsible for payment of wages, benefits and other compensation, compliance with all occupational safety, welfare and civil rights laws, tax withholding and payment of employment taxes whether federal, state or local, and compliance with any and all other laws regulating employment.

13. INDEMNIFICATION

Contractor agrees to indemnify, defend and hold harmless Commission and Commission's agents, Commission members, elected and appointed officials and officers, employees, volunteers and authorized representatives from any and all losses, liabilities, charges, damages, claims, liens, causes of action, awards, judgments, costs, and expenses (including, but not limited to, reasonable attorneys' fees of Commission Counsel and counsel retained by Commission, expert fees, costs of staff time, and investigation costs) of whatever kind or nature, which arise out of or are in any way connected with any act or omission of Contractor or Contractor's officers, agents, employees, independent contractors, subcontractors of any tier, or authorized representatives except to the extent caused by the active sole negligence of the Commission, its agents, Commission members, officers, employees, volunteers or authorized representatives. Without limiting the generality of the foregoing, the same shall include injury or death to any person or persons; damage to any property, regardless of where located, including the property of Commission; and any workers' compensation claim or suit arising from or connected with any services performed pursuant to this Agreement on behalf of Contractor by any person or entity.

14. INSURANCE

Contractor, in order to protect Commission and its members, officials, agents, officers, and employees against all claims and liability for death, injury, loss and damage as a result of Contractor's actions in connection with the performance of Contractor's obligations, as required in this Agreement, shall secure and maintain insurance as described below. Contractor shall not perform any work under this Agreement until Contractor has obtained all insurance required under this section and the required certificates of insurance and completed endorsements have been filed with and approved by Commission. Contractor shall pay any deductibles and self-insured retentions under all required insurance policies.

a. Workers' Compensation Insurance Requirement. Contractor shall submit written proof that Contractor is insured against liability for workers' compensation in accordance with the provisions of Section 3700 of the Labor Code. In signing this Agreement, Contractor makes the following certification, required by Section 1861 of the Labor Code:

"I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this Agreement."

Contractor shall require any subcontractors to provide workers' compensation for all of the subcontractors' employees, unless the subcontractors' employees are covered by the insurance afforded by Contractor. If any class of employees engaged in work or services performed under this Agreement is not covered by Labor Code Section 3700, Contractor shall provide and/or require each subcontractor to provide adequate insurance for the coverage of employees not otherwise covered.

b. Liability Insurance Requirements.

1) Contractor shall maintain in full force and effect, at all times during the term of this Agreement, the following insurance:

a) Commercial General Liability Insurance, including, but not limited to, Contractual Liability Insurance (specifically concerning the indemnity provisions of this Agreement), Products-Completed Operations Hazard, Personal Injury (including bodily injury and death), and Property Damage for liability arising out of Contractor's performance of work under this Agreement. Said insurance coverage shall have minimum limits for Bodily Injury and Property Damage liability equal to the policy limits, but not less than Five Hundred Thousand Dollars ($500,000) each occurrence and One Million Dollars ($1,000,000) aggregate.

b) Automobile Liability Insurance against claims of Personal Injury (including bodily injury and death) and Property Damage covering all owned, leased, hired and non-owned vehicles used in the performance of services pursuant to this Agreement with minimum limits for Bodily Injury and Property Damage liability equal to the policy limits, but not less than Five Hundred Thousand Dollars ($500,000) each occurrence and One Million Dollars ($1,000,000) aggregate. Such insurance shall be provided by a business or commercial vehicle policy.

c) Professional Liability Insurance, for liability arising out of, or in connection with, the performance of all required services under this Agreement, with limits equal to the policy limits, but not less than Five Hundred Thousand Dollars ($500,000) per claimant and One Million Dollars ($1,000,000) aggregate.

2) The Commercial General Liability Insurance required in this subparagraph b. shall include an endorsement naming the Commission and Commission members, officials, officers, agents and employees as additional insureds for liability arising out of this Agreement and any operations related thereto.

3) If any of the insurance coverage required under this Agreement is written on a claims-made basis, the insurance policy shall provide an extended reporting period of not less than four (4) years following the termination of this Agreement or completion of Contractor's work specified in this Agreement, whichever is later.

4) Prior to Contractor commencing any of its obligations under this Agreement, evidence of insurance in compliance with the requirements above shall be furnished to Commission by Certificate of Insurance and a copy of the completed endorsement. Receipt of evidence of insurance that does not comply with above requirements shall not constitute a waiver of the insurance requirements set forth above.

c. Cancellation of Insurance. The above-stated insurance coverage required to be maintained by Contractor shall be maintained until the completion of all of Contractor's obligations under this Agreement, and shall not be reduced, modified, or canceled without thirty (30) days prior written notice to Commission. Contractor shall immediately obtain replacement coverage for any insurance policy that is terminated, canceled, non-renewed, or whose policy limits have been exhausted or upon insolvency of the insurer that issued the policy.

d. Company Rating. All insurance shall be issued by a company or companies listed in the current "Best's Key Rating Guide" publication with a minimum of an "A-VII" rating or, in special circumstances, be pre-approved by Commission.

e. Self-Insurance. If Contractor is or becomes during the term of this Agreement, self-insured or a member of a self-insurance pool, Contractor shall provide

coverage equivalent to the insurance coverage and endorsements required above. Commission will not accept such coverage unless Commission determines in its sole discretion and by written acceptance that the coverage proposed to be provided is equivalent to the above-required coverage.

f. Primary Insurance. All insurance afforded by Contractor pursuant to this Agreement shall be primary to and not contributing to any other insurance maintained by Commission.

g. Relief from Liability. Insurance coverage in the minimum amounts set forth herein shall not be construed to relieve Contractor for any liability, whether within, outside, or in excess of such coverage, and regardless of solvency or insolvency of the insurer that issues the coverage; nor shall it preclude Commission from taking such other actions as are available to it under any other provision of this Agreement or otherwise in law.

h. Failure to Maintain Insurance. Failure by Contractor to maintain all such insurance in effect at all times required by this Agreement shall be a material breach of this Agreement by Contractor. Commission, at its sole option, may terminate this Agreement and obtain damages from Contractor resulting from said breach. Alternatively, Commission may purchase such required insurance coverage and without further notice to Contractor, Commission shall deduct from sums due to Contractor any premiums and associated costs advanced or paid by Commission for such insurance. If the balance of monies obligated to Contractor pursuant to this Agreement is insufficient to reimburse Commission for the premiums and any associated costs, Contractor agrees to reimburse Commission for the premiums and pay for all costs associated with the purchase of said insurance. Any failure by Commission to take this alternative action shall not relieve Contractor of its obligation to obtain and maintain the insurance coverage required by this Agreement.

15. NOTICES

Notices to be given by one Party to the other shall be given in writing by personal delivery, by certified mail, return receipt requested, or express delivery service at the addresses specified below. Notices delivered personally shall be deemed received upon receipt; mailed or expressed notices shall be deemed received four (4) days after deposit. A Party may change the address to which notice is to be given by giving notice as provided above.

Notice to Commission shall be addressed as follows:

Roland Maier, Executive Director
Kern County Children and Families Commission
2724 L Street
Bakersfield, CA 93301

Notice to Contractor shall be addressed as follows:

Jeremy T. Tobias, Chief Executive Officer
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

Nothing in this Agreement shall be construed to prevent or render ineffective delivery of notices required or permitted under this Agreement by personal service.

16. SPONSORSHIP AND FUNDING ATTRIBUTION

Contractor shall provide public recognition for the Commission and Proposition 10 funding in all materials produced for the purpose of public education and outreach regarding the program. Materials shall include, but not be limited to brochures; flyers; television, radio and print ads; public service announcements; presentations; telephone hold messages; and outdoor ads. In order to assist in the public recognition of the Commission and Proposition 10 funding, Contractor agrees to the following:

a. Generally, to follow policies and procedures related to public education and outreach as provided by the Commission.

b. When the Program is ready for announcement to the public, the Contractor will contact the Commission's communications officer or other designee to discuss the Program and arrange for publicity and media coverage.

c. All public education and outreach materials produced for the purpose of publicizing the Program will be approved by the Commission before they are disseminated to the public.

d. All materials will include the language "Sponsored by First 5 Kern. Funded by Proposition 10."

e. Where appropriate, Contractor will use the Commission logo in public education and outreach materials. All questions regarding the appropriateness of use will be directed to the Commission.

Where appropriate, the Contractor will allow placement of a commemorative plaque recognizing the Commission and Proposition 10 in making the Program possible.

17. OWNERSHIP AND MAINTENANCE OF DOCUMENTS

All reports, documents and other items (including but not limited to research, scientific, statistical and/or marketing material or data) generated, gathered or otherwise produced in the course of providing services to Commission under this Agreement are and shall remain

the property of Commission, and shall, at the option of the Commission, be returned to Commission upon full completion of all services by Contractor or termination of this Agreement, whichever first occurs. If, however, the Commission does not request the return of any or all of the documents at the conclusion or termination of this Agreement, Contractor shall maintain such documentation for the period, and in the manner, specified in Section 34a. herein below. Additionally, no report, document or other items (including but not limited to research, scientific, statistical and/or marketing material or data) generated, gathered or otherwise produced in the course of providing services to Commission may be released, transferred or published in any fashion whatsoever without the written consent of Commission.

18. CONFLICT OF INTEREST

The Parties to this Agreement have read and understand the provisions of Section 1090, et seq. and Section 87100, et seq. of the Government Code relating to conflict of interest of public officers and employees. Contractor agrees that they are unaware of any financial or economic interest of any public officer or employee of Commission relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement, Commission may immediately terminate this Agreement by giving written notice thereof. Contractor shall comply with the requirements of Government Code Section 87100, et seq. during the term of this Agreement.

19. SOLE AGREEMENT

This document, including all attachments hereto, contains the entire agreement between the Parties relating to the services, rights, obligations and covenants contained herein and assumed by the Parties respectively. No inducements, representations or promises have been made, other than those recited in this Agreement. No oral promise, modification, change or inducement shall be effective or given any force or effect.

20. AUTHORITY TO BIND COMMISSION

It is understood that Contractor, in Contractor's performance of any and all duties under this Agreement, has no authority to bind Commission to any agreements or undertakings.

21. MODIFICATIONS OF AGREEMENT

This Agreement may be modified in writing only, signed by the Parties in interest at the time of the modification.

22. NON-WAIVER

No covenant or condition of this Agreement can be waived except by the written consent of Commission. Forbearance or indulgence by Commission in any regard whatsoever

shall not constitute a waiver of the covenant or condition to be performed by Contractor. Commission shall be entitled to invoke any remedy available to Commission under this Agreement or by law or in equity despite said forbearance or indulgence.

23. CHOICE OF LAW AND VENUE

The Parties hereto agree that the provisions of this Agreement will be construed pursuant to the laws of the State of California. This Agreement has been entered into and is to be performed in the County of Kern. Accordingly, the Parties agree that the venue of any action relating to this Agreement shall be in the County of Kern.

24. CONFIDENTIALITY

No Party to this Agreement shall, without written consent of the other Party, communicate confidential information, designated in writing or identified in this Agreement as such to any third Party and shall protect such information from inadvertent disclosure to any third Party in the same manner that they protect their own confidential information, unless such disclosure is required in response to a validly issued subpoena or other process of law. Upon completion of this Agreement, the provisions of this paragraph shall continue to survive.

25. OPINIONS AND DETERMINATIONS

Where the terms of this Agreement provide for action to be based upon the opinion, judgment, approval, review, discretion, option, or determination of either the Commission or Contractor, such terms are not intended to be and shall not be construed as permitting such opinion, judgment, approval, review, discretion, option, or determination to be arbitrary, capricious, or unreasonable.

26. SEVERABILITY

Should any part, term, portion or provision of this Agreement be decided finally to be in conflict with any law of the United States or the State of California, or otherwise be unenforceable or ineffectual, the validity of the remaining parts, terms, portions, or provisions shall be deemed severable and shall not be affected thereby, provided such remaining portions or provisions can be construed in substance to constitute the agreement which the Parties intended to enter into in the first instance.

27. COMPLIANCE WITH LAW

Contractor shall observe and comply with all applicable county, state and federal laws, ordinances, rules and regulations now in effect or hereafter enacted, each of which are hereby made a part hereof and incorporated herein by this reference as if set forth in full.

28. NON-EMPLOYMENT OF CERTAIN PERSONS

During the term of this Agreement, Contractor shall not have in its employ or service any official, officer, employee, volunteer or other authorized or prospective authorized representative (including all persons as described in Health and Safety Code section 1596.871(b)(1)), whose duties are or will be directly connected to the proposed program or activity if that person has been convicted of any sex crime, drug crime, or crime of violence, including all offenses listed in Welfare and Institutions Code section 15660(a), and any other crime against a minor child or any felony theft, fraud or embezzlement.

29. CAPTIONS AND INTERPRETATION

Paragraph headings in this Agreement are used solely for convenience, and shall be wholly disregarded in the construction of this Agreement. No provision of this Agreement shall be interpreted for or against a Party because that Party or its legal representative drafted such provision, and this Agreement shall be construed as if jointly prepared by the Parties.

30. TIME OF ESSENCE

Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision hereof, and each such provision is hereby made and declared to be a material, necessary and essential part of this Agreement.

31. COUNTERPARTS

This Agreement may be executed simultaneously in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

32. NONDISCRIMINATION

Neither Contractor, nor any officer, agent, employee, servant or subcontractor of Contractor shall discriminate in the treatment or employment of any individual or groups of individuals on the grounds of race, color, religion, national origin, age or sex, either directly, indirectly or through contractual or other arrangements.

33. AUDIT, INSPECTION AND RETENTION OF RECORDS

a. Contractor agrees to maintain and make available to Commission accurate books and records relative to all its activities under this Agreement. Contractor shall permit Commission to audit, examine and make excerpts and transcripts from such records, and to conduct audits or reviews of all Claims for Payment, materials, records or personnel or other data related to all other matters covered by this

Agreement. Contractor shall maintain such data and records in an accessible location and condition for a period of not less than three (3) years from the date of final payment under this Agreement or until after the conclusion of any audit, whichever occurs last. The State of California and/or any federal agency having an interest in the subject of this Agreement shall have the same rights conferred upon the Commission herein. For purposes of this subsection, records shall include personnel records not otherwise subject to disclosure under the California Public Records Act or student records subject to the confidentiality provisions of the California Education Code or the Federal Family Educational Rights and Privacy Act of 1974 as amended or any other records determined to be confidential under any other applicable provision of state or federal law. While state and federal law provide for the confidentiality of certain records, Commission reserves the right to claim or review any record related to Commission funding where Contractor would not be in violation of state of federal law by releasing said record to Commission.

b. Contractor shall keep records that are sufficient to permit the tracing of funds to a level of expenditure adequate to insure that the funds have not been spent unlawfully. Contractor's records shall describe and support the use of funds for the agreed upon program.

c. The method used by Contractor to determine costs must conform to Generally Accepted Government Accounting Standards (G.A.G.A.S).

d. Contractor shall submit an audited program specific financial report prepared by an independent certified public accountant to the Commission no later than six (6) months after the end of the organization's fiscal year. Single audits as performed under OMB A-133 are acceptable with the inclusion of a program specific audit that covers the organization's fiscal year and the expenses incurred under this Agreement. Contractor and the reports submitted by Contractor shall in all ways comply with the Commission's audit policy. If Contractor fails to submit an acceptable audit, the Commission has the authority to withhold funding until an acceptable audit is received by the Commission.

e. A one-time audit extension will be granted for up to forty-five (45) days during the funding cycle July 1, 2020 to June 30, 2025. Repeated requests for extensions may result in the termination of this Agreement.

34. NON-COLLUSION COVENANT

Contractor represents and agrees that it has in no way entered into any contingent fee arrangement with any firm or person concerning the obtaining of this Agreement with Commission. Contractor has received from Commission no incentive, special payments, or considerations not related to the provision of services under this Agreement.

35. NO POLITICAL OR RELIGIOUS ACTIVITY

Commission funds shall be used only for the purposes specified in this agreement and in any attachments hereto. No Commission funds shall be used for any political activity or to further the election or defeat of any candidate for political office. No Commission funds shall be used for purposes of religious worship, instruction, or proselytizing.

36. SIGNATURE AUTHORITY

Each Party represents that they have full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authorized and empowered to enter into this Agreement.

37. CONCURRENT REMEDY

No right or remedy herein conferred on or reserved to Commission is exclusive of any other right or remedy herein or by law or equity provided or permitted, but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing by law or in equity or by statute or otherwise, and may be enforced concurrently therewith or from time to time.

38. EXECUTION

This Agreement is effective upon the date indicated herein above. It is the product of negotiation and all Parties are equally responsible for authorship of this Agreement. Section 1654 of the California Civil Code shall not apply to the interpretation of this Agreement.

IN WITNESS TO WHICH, each Party to this Agreement has signed this Agreement upon the date indicated, and agrees, for itself, its employees, officers, partners and successors, to be fully bound by all terms and conditions of this Agreement.

"Commission"	"Contractor"
_____	_____
Roland Maier, Executive Director Kern County Children and Families Commission	Jeremy T. Tobias, Chief Executive Officer Community Action Partnership of Kern Tax Identification #95-2402760
Date Signed: _____	Date Signed: _____
Approved as to form:	Approved as to content:
_____	_____
Bryan Walters, Deputy County Counsel	Traco Matthews, Chief Program Officer Community Action Partnership of Kern

ATTACHMENT A - SCOPE OF WORK-EVALUATION PLAN

Organization: *Community Action Partnership of Kern*
Program Title: *Oasis Family Resource Center*
Fiscal Years: *01/01/2021 to 06/30/2025*

Program Officer: *Analy Martinez*
Finance Officer: *Charlene McNama*
Research Analyst: *Diana Navarro*

FIRST 5 KERN FOCUS AREA: Parent Education and Support Services

F5 CA Result Area: Improved Family Functioning

F5 CA Service Area: General Family Support

EVALUATION					*PROGRAM*				
Strategic Plan								*Performance Reporting*	
Focus Area	**Objective**	**Result Indicator**	**Service Category**	**Assessment**	**Funding Allocation** *(must total 100%)*	**Assigned Staff**	**Service Description**	***Client Type***	***Annual Target (Unduplicated Count)***
2. Parent Education and Support Services	2.1. Children and their families will be provided with targeted intensive and/or clinical family support services.	2.1.4. Number of parents/guardians who received general case management services, including home visits.	General Case Management (Parents/Guardians); Referrals	Family Stability Rubric (FSR); Administered at intake and every three months thereafter, and at exit.	20%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	1) Parents/guardians will receive comprehensive case management services including home visits, transportation assistance, emergency food, and referrals to community support services to increase stability. Home visits will be conducted at least once per month, based on family needs.	Parents/Guardians	30
2. Parent Education and Support Services	2.1. Children and their families will be provided with targeted intensive and/or clinical family support services.	2.1.7. Number of children who received general case management services, including home visits	General Case Management (Children)	Ages and Stages Questionnaire-3 (ASQ-3); Ages and Stages Questionnaire: Social Emotional-2 (ASQ:SE-2); Administered according to the assessment schedule based on the child's date of birth.	20%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	2) Children will receive comprehensive case management services including home visits, transportation assistance, emergency food and referrals to other community support services to increase stability. Home visits will be conducted at least once per month, based on family needs.	Children	30

ATTACHMENT A - SCOPE OF WORK-EVALUATION PLAN

Organization: *Community Action Partnership of Kern*
Program Title: *Oasis Family Resource Center*
Fiscal Years: *01/01/2021 to 06/30/2025*

Program Officer: *Analy Martinez*
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Research Analyst: *Diana Navarro*

FIRST 5 KERN FOCUS AREA: Parent Education and Support Services

F5 CA Result Area: Improved Family Functioning | ***F5 CA Service Area: General Family Support***

EVALUATION					*PROGRAM*				
Strategic Plan								*Performance Reporting*	
Focus Area	**Objective**	**Result Indicator**	**Service Category**	**Assessment**	**Funding Allocation** *(must total 100%)*	**Assigned Staff**	**Service Description**	***Client Type***	***Annual Target (Unduplicated Count)***
2. Parent Education and Support Services	2.2. Parents/ Guardians will be provided with culturally-relevant parenting education and supportive services.	2.2.1. Number of parents/guardians who received court-mandated parent education.	Parent Education (Court-Mandated)	Adult Adolescent Parenting Inventory (AAPI-2.1); Administered pre and post 12-week court-mandated course.	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	3) Parents/guardians will attend court-mandated parent education classes to increase their knowledge of child development milestones, appropriate parenting skills and/or health related topics. Two 12-week sessions will be held per fiscal year, Fall and Spring. Each 12-week session will consist of two hour sessions each week.	Parents/Guardians	10
2. Parent Education and Support Services	2.4. Parents/ guardians and children will be provided social services.	2.4.1. Number of parents/guardians who received social service referrals.	Referrals	N/A	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	4) Families with children ages 0-5 will be referred to appropriate social services and/or asked if they would like their child to receive a developmental screening using the Kern County Connected Community Network (KCCCN), an electronic referral management platform through UniteUs. CAPK will work with First 5 Kern staff to pilot test referrals using the new platform to better understand 1) service gaps and delivery, 2) referral needs, 3) referral outcomes, 4) network partner activity, and 5) identify actionable insights to improve the number of families receiving social services and developmental screenings through Help Me Grow.	Parents/Guardians	N/A

ATTACHMENT A - SCOPE OF WORK-EVALUATION PLAN

Organization: *Community Action Partnership of Kern*
Program Title: *Oasis Family Resource Center*
Fiscal Years: *01/01/2021 to 06/30/2025*

Program Officer: *Analy Martinez*
Finance Officer: *Charlene McNama*
Research Analyst: *Diana Navarro*

FIRST 5 KERN FOCUS AREA: Parent Education and Support Services

F5 CA Result Area: Improved Family Functioning — ***F5 CA Service Area: General Family Support***

EVALUATION					*PROGRAM*				
Strategic Plan								***Performance Reporting***	
Focus Area	**Objective**	**Result Indicator**	**Service Category**	**Assessment**	**Funding Allocation** *(must total 100%)*	**Assigned Staff**	**Service Description**	***Client Type***	***Annual Target (Unduplicated Count)***
2. Parent Education and Support Services	2.4. Parents/ guardians and children will be provided with social services.	2.4.3. Number of parents/guardians who received support services.	Support Services	N/A	10%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	5) Parents/guardians with children ages 0-5 who walk-in for services will receive appropriate support services and/or referrals.	Parents/Guardians	N/A
3. Early Childcare and Education	3.1. Children will enter school prepared as a result of their participation in early childhood and education and childcare services.	3.1.2. Number of children who participated in educational home-based activities.	Home-Based Activities (Children); Home-Based Activities (Parents/Guardians)	Ages and Stages Questionnaire-3 (ASQ-3); Ages and Stages Questionnaire: Social Emotional-2 (ASQ:SE-2); Administered according to the assessment schedule based on the child's date of birth.	10%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	6) Provide children ages 0-5 with home-based child development activities based on the ASQ screening schedule. Home visits are one hour sessions scheduled on a monthly basis.	Children	15
3. Early Childcare and Education	3.1. Children will enter school prepared as a result of their participation in early childhood and education and childcare services.	3.1.3. Number of children who participated in Summer Bridge center-based activities.	Summer Bridge Activities (Children); Summer Bridge Activities (Parents/ Guardians)	Summer Bridge School Readiness Assessment (SBSRA); Administered pre and post summer bridge services.	10%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	7) Provide summer bridge center-based activities for children ages 4-5 years, entering kindergarten. Sessions will be held for three weeks and aligned with the Sierra Sands Unified School District's summer vacation calendar. Classes will be offered four days per week, and three hours per day.	Children	10

ATTACHMENT A - SCOPE OF WORK-EVALUATION PLAN

Organization: *Community Action Partnership of Kern*
Program Title: *Oasis Family Resource Center*
Fiscal Years: *01/01/2021 to 06/30/2025*

Program Officer: *Analy Martinez*
Finance Officer: *Charlene McNama*
Research Analyst: *Diana Navarro*

FIRST 5 KERN FOCUS AREA: Parent Education and Support Services

F5 CA Result Area: Improved Family Functioning | ***F5 CA Service Area: General Family Support***

EVALUATION					*PROGRAM*				
Strategic Plan								*Performance Reporting*	
Focus Area	**Objective**	**Result Indicator**	**Service Category**	**Assessment**	**Funding Allocation** *(must total 100%)*	**Assigned Staff**	**Service Description**	***Client Type***	***Annual Target (Unduplicated Count)***
4. Integration of Services	4.2. Community supportive services improvement efforts that support integration of services for parent education and support services.	4.2.1. Number of collaborative meetings held.	Collaborative Meetings	N/A	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	8) A total of eight collaborative meetings will be attended throughout the fiscal year in order for community partners to share resources available in the community to assist children and families.	Meetings	8
4. Integration of Services	4.3. Community improvement efforts that support integration of services for early childcare and education.	4.3.2. Number of providers attending articulation meetings to establish a standardized transition plan for incoming kindergarteners.	Articulation Meetings (Providers)	Articulation Survey (AS); Administered at the end of each articulation meeting.	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	9) Articulation meetings will be held with kindergarten, preschool and/or community partner staff to establish or review a standardized transition plan for incoming kindergartners.	Providers	6
4. Integration of Services	4.3. Community improvement efforts that support integration of services for early childcare and education.	4.3.3. Number of articulation meetings held to establish or review a standardized transition plan for incoming kindergartners.	Articulation Meetings	N/A	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	10) Articulation meetings will be held with kindergarten, preschool and/or community partner staff to establish or review a standardized transition plan for incoming kindergartners.	Meetings	2

ATTACHMENT A - SCOPE OF WORK-EVALUATION PLAN

Organization: *Community Action Partnership of Kern*
Program Title: *Oasis Family Resource Center*
Fiscal Years: *01/01/2021 to 06/30/2025*

Program Officer: *Analy Martinez*
Finance Officer: *Charlene McNama*
Research Analyst: *Diana Navarro*

FIRST 5 KERN FOCUS AREA: Parent Education and Support Services

F5 CA Result Area: Improved Family Functioning | ***F5 CA Service Area: General Family Support***

EVALUATION					*PROGRAM*				
Strategic Plan								*Performance Reporting*	
Focus Area	**Objective**	**Result Indicator**	**Service Category**	**Assessment**	**Funding Allocation** *(must total 100%)*	**Assigned Staff**	**Service Description**	***Client Type***	***Annual Target (Unduplicated Count)***
4. Integration of Services	4.4. Community strengthening efforts that support education and community awareness.	4.4.3. Number of providers who attended trainings or workshops.	Commission-led Training/Workshops	N/A	5%	Supervisor (FT), Case Manager (FT), and Office Assistant (PT)	11) Through KCCCN, CAPK will track network partner activity to generate robust social care data to inform decision-making and prove the impact of services delivered through the community to best serve the target population.	Providers	N/A

KERN COUNTY CHILDREN AND FAMILIES COMMISSION
ATTACHMENT B1 - BUDGET FORM

ORGANIZATION:	Community Action Partnership of Kern
PROGRAM TITLE:	Oasis Family Resource Center
FISCAL YEAR:	01/1/2021 - 06/30/2021
FISCAL CONTACT:	Freddy Hernandez, Director of Youth & Community Services
CONTACT PHONE:	(661) 379-8321 ext. 1114 **EMAIL:** fhernandez@capk.org

I. PERSONNEL SERVICES Title, Name	Hourly Rate	Prop 10 Program Hours	Prop 10 Program Budget	Organization Support or In-Kind	Total Program Budget
Supervisor (FT), TBH	$ 27.00	1,040	$ 28,080	$ -	$ 28,080
Case Manager (FT), TBH	$ 19.00	1,040	$ 19,760	$ -	$ 19,760
Office Assistant (PT), TBH	$ 14.00	520	$ 7,280	$ -	$ 7,280
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
Accountant, Naomi Ibarra	$ 28.34	-	$ -	$ 2,889	$ 2,889
Freddy Hernandez, Director of Youth & Community Services	$ -	-	$ -	$ 5,000	$ 5,000
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	Total Salaries & Wages		$ 55,120	$ 7,889	$ 63,009
	Benefits		$ 13,858	$ 1,972	$ 15,830
	TOTAL PERSONNEL SERVICES		**$ 68,978**	**$ 9,861**	**$ 78,839**
II. SERVICES AND SUPPLIES	Office and Program Supplies		$ 5,000	$ -	$ 5,000
	Rent/Occupancy Costs		$ 4,500	$ 24,000	$ 28,500
	Communications		$ 1,500	$ 5,280	$ 6,780
	Travel/Mileage		$ 1,000	$ -	$ 1,000
	Postage		$ 100	$ -	$ 100
	Printing and duplication		$ 200	$ -	$ 200
	Recruitment		$ 750	$ -	$ 750
	Insurance		$ 1,200	$ 3,000	$ 4,200
	Equipment repair/maintenance		$ 4,000	$ -	$ 4,000
	Audit		$ -	$ 500	$ 500
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
	TOTAL SERVICES AND SUPPLIES		**$ 18,250**	**$ 32,780**	**$ 61,030**
	SUBTOTAL I & II:		$ 87,228	$ 42,641	$ 129,869
III. INDIRECT					
	INDIRECT RATE :	**4.00%**	$ 3,489	$ 1,706	$ 5,195
	TOTAL INDIRECT		**$ 3,489**	**$ 1,706**	**$ 5,195**
GRAND TOTAL			**$ 90,717**	**$ 44,347**	**$ 135,064**

Note: This Budget represents cost estimates based upon the Scope of Work-Evaluation Plan. The actual amount expended annually in any given line item may be higher or lower than the cost estimate. The maximum annual total expenditures will not exceed the annual Prop 10 Budget which is included in the maximum compensation stated in Paragraph 4 of the Agreement.

KERN COUNTY CHILDREN AND FAMILIES COMMISSION
ATTACHMENT B2 - BUDGET FORM

ORGANIZATION:	Community Action Partnership of Kern
PROGRAM TITLE:	Oasis Family Resource Center
FISCAL YEAR:	07/01/2021 - 06/30/2022
FISCAL CONTACT:	Freddy Hernandez, Director of Youth & Community Services
CONTACT PHONE:	(661) 379-8321 ext. 1114 **EMAIL:** fhernandez@capk.org

I. PERSONNEL SERVICES Title, Name	Hourly Rate	Prop 10 Program Hours	Prop 10 Program Budget	Organization Support or In-Kind	Total Program Budget
Supervisor (FT), TBH	$ 27.41	2,080	$ 57,013	$ -	$ 57,013
Case Manager (FT), TBH	$ 19.29	2,080	$ 40,123	$ -	$ 40,123
Office Assistant (PT), TBH	$ 14.50	1,040	$ 15,080	$ -	$ 15,080
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
Accountant, Naomi Ibarra	$ 29.19	-	$ -	$ 3,006	$ 3,006
Freddy Hernandez, Director of Youth & Community Services	$ -	-	$ -	$ 8,000	$ 8,000
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	Total Salaries & Wages		$ 112,216	$ 11,006	$ 123,222
	Benefits		$ 28,054	$ 2,752	$ 30,806
	TOTAL PERSONNEL SERVICES		$ 140,270	$ 13,758	$ 154,028
II. SERVICES AND SUPPLIES	Office and Program Supplies		$ 1,500	$ -	$ 1,500
	Rent/Occupancy Costs		$ 9,000	$ 48,000	$ 57,000
	Communications		$ 3,000	$ 10,560	$ 13,560
	Travel/Mileage		$ 2,000	$ -	$ 2,000
	Postage		$ 50	$ -	$ 50
	Printing and duplication		$ 50	$ -	$ 50
	Recruitment		$ 250	$ -	$ 250
	Insurance		$ 1,000	$ 3,000	$ 4,000
	Equipment repair/maintenance		$ 740	$ -	$ 740
	Audit		$ -	$ 500	$ 500
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
	TOTAL SERVICES AND SUPPLIES		$ 17,690	$ 62,060	$ 79,650
	SUBTOTAL I & II:		$ 157,860	$ 75,818	$ 233,678
III. INDIRECT					
	INDIRECT RATE : 4.00%		$ 6,314	$ 3,033	$ 9,347
	TOTAL INDIRECT		$ 6,314	$ 3,033	$ 9,347
GRAND TOTAL			$ 164,174	$ 78,851	$ 243,025

Note: This Budget represents cost estimates based upon the Scope of Work Evaluation Plan. The actual amount expended annually in any given line item may be higher or lower than the cost estimate. The maximum annual total expenditures will not exceed the annual Prop 10 Budget which is included in the maximum compensation stated in Paragraph 4 of the Agreement.

KERN COUNTY CHILDREN AND FAMILIES COMMISSION
ATTACHMENT B3 - BUDGET FORM

ORGANIZATION:	Community Action Partnership of Kern
PROGRAM TITLE:	Oasis Family Resource Center
FISCAL YEAR:	07/01/2022 - 06/30/2023
FISCAL CONTACT:	Freddy Hernandez, Director of Youth & Community Services
CONTACT PHONE:	(661) 379-8321 ext. 1114
EMAIL:	fhernandez@capk.org

I. PERSONNEL SERVICES Title, Name	Hourly Rate	Prop 10 Program Hours	Prop 10 Program Budget	Organization Support or In-Kind	Total Program Budget
Supervisor (FT), TBH	$ 26.23	2,080	$ 58,718	$ -	$ 58,718
Case Manager (FT), TBH	$ 19.87	2,080	$ 41,330	$ -	$ 41,330
Office Assistant (PT), TBH	$ 15.00	1,040	$ 15,600	$ -	$ 15,600
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
Accountant, Naomi Ibarra	$ 30.07	-	$ -	$ 3,066	$ 3,066
Freddy Hernandez, Director of Youth & Community Services	$ -	-	$ -	$ 9,000	$ 9,000
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	Total Salaries & Wages		$ 115,648	$ 12,066	$ 127,714
	Benefits		$ 28,912	$ 3,017	$ 31,929
	TOTAL PERSONNEL SERVICES		**$ 144,560**	**$ 15,083**	**$ 159,643**
II. SERVICES AND SUPPLIES	Office and Program Supplies		$ 1,500	$ -	$ 1,500
	Rent/Occupancy Costs		$ 9,000	$ 48,000	$ 57,000
	Communications		$ 3,000	$ 10,560	$ 13,560
	Travel/Mileage		$ 2,000	$ -	$ 2,000
	Postage		$ 50	$ -	$ 50
	Printing and duplication		$ 50	$ -	$ 50
	Recruitment		$ 250	$ -	$ 250
	Insurance		$ 1,000	$ 3,000	$ 4,000
	Equipment repair/maintenance		$ 740	$ -	$ 740
	Audit		$ 500	$ 500	$ 1,000
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
	TOTAL SERVICES AND SUPPLIES		**$ 18,090**	**$ 62,060**	**$ 80,150**
	SUBTOTAL I & II:		$ 162,650	$ 77,143	$ 239,793
III. INDIRECT					
	INDIRECT RATE :	**4.00%**	$ 6,506	$ 3,086	$ 9,592
	TOTAL INDIRECT		**$ 6,506**	**$ 3,086**	**$ 9,592**
GRAND TOTAL			**$ 169,156**	**$ 80,229**	**$ 249,386**

Note: This Budget represents cost estimates based upon the Scope of Work-Evaluation Plan. The actual amount expended annually in any given line item may be higher or lower than the cost estimate. The maximum annual total expenditures will not exceed the annual Prop 10 Budget which is included in the maximum compensation stated in Paragraph 4 of the Agreement.

KERN COUNTY CHILDREN AND FAMILIES COMMISSION
ATTACHMENT B4 - BUDGET FORM

ORGANIZATION:	Community Action Partnership of Kern
PROGRAM TITLE:	Oasis Family Resource Center
FISCAL YEAR:	07/01/2023 - 06/30/2024
FISCAL CONTACT:	Freddy Hernandez, Director of Youth & Community Services
CONTACT PHONE:	(661) 379-8321 ext. 1114 **EMAIL:** fhernandez@capk.org

I. PERSONNEL SERVICES Title, Name	Hourly Rate	Prop 10 Program Hours	Prop 10 Program Budget	Organization Support or In-Kind	Total Program Budget
Supervisor (FT), TBH	$ 29.08	2,080	$ 60,486	$ -	$ 60,486
Case Manager (FT), TBH	$ 20.47	2,080	$ 42,578	$ -	$ 42,578
Office Assistant (PT), TBH	$ 15.45	1,040	$ 16,068	$ -	$ 16,068
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
Accountant, Naomi Ibarra	$ 30.97	-	$ -	$ 3,127	$ 3,127
Freddy Hernandez, Director of Youth & Community Services	$ -	-	$ -	$ 10,000	$ 10,000
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	Total Salaries & Wages		$ 119,132	$ 13,127	$ 132,259
	Benefits		$ 29,783	$ 3,282	$ 33,065
	TOTAL PERSONNEL SERVICES		**$ 148,915**	**$ 16,409**	**$ 165,324**
II. SERVICES AND SUPPLIES	Office and Program Supplies		$ 1,500	$ -	$ 1,500
	Rent/Occupancy Costs		$ 9,000	$ 48,000	$ 57,000
	Communications		$ 3,000	$ 10,560	$ 13,560
	Travel/Mileage		$ 2,000	$ -	$ 2,000
	Postage		$ 50	$ -	$ 50
	Printing and duplication		$ 50	$ -	$ 50
	Recruitment		$ 250	$ -	$ 250
	Insurance		$ 1,000	$ 3,000	$ 4,000
	Equipment repair/maintenance		$ 740	$ -	$ 740
	Audit		$ -	$ 500	$ 500
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
	TOTAL SERVICES AND SUPPLIES		**$ 17,590**	**$ 62,060**	**$ 79,650**
	SUBTOTAL I & II:		$ 166,505	$ 78,469	$ 244,974
III. INDIRECT					
	INDIRECT RATE :	**4.00%**	$ 6,660	$ 3,139	$ 9,800
	TOTAL INDIRECT		**$ 6,660**	**$ 3,139**	**$ 9,800**
GRAND TOTAL			**$ 173,165**	**$ 81,608**	**$ 254,774**

Note: This Budget represents cost estimates based upon the Scope of Work-Evaluation Plan. The actual amount expended annually in any given line item may be higher or lower than the cost estimate. The maximum annual total expenditures will not exceed the annual Prop 10 Budget which is included in the maximum compensation stated in Paragraph 4 of the Agreement.

KERN COUNTY CHILDREN AND FAMILIES COMMISSION
ATTACHMENT B5 - BUDGET FORM

ORGANIZATION:	Community Action Partnership of Kern
PROGRAM TITLE:	Oasis Family Resource Center
FISCAL YEAR:	07/01/2024 - 06/30/2025
FISCAL CONTACT:	Freddy Hernandez, Director of Youth & Community Services
CONTACT PHONE:	(661) 379-8321 ext. 1114
EMAIL:	fhernandez@capk.org

I. PERSONNEL SERVICES Title, Name	Hourly Rate	Prop 10 Program Hours	Prop 10 Program Budget	Organization Support or In-Kind	Total Program Budget
Supervisor (FT), TBH	$ 29.95	2,080	$ 62,296	$ -	$ 62,296
Case Manager (FT), TBH	$ 21.08	2,080	$ 43,846	$ -	$ 43,846
Office Assistant (PT), TBH	$ 15.91	1,040	$ 16,546	$ -	$ 16,546
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
Accountant, Naomi Ibarra	$ 31.90	-	$ -	$ 3,190	$ 3,190
Freddy Hernandez, Director of Youth & Community Services	$ -	-	$ -	$ 11,000	$ 11,000
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	$ -	-	$ -	$ -	$ -
	Total Salaries & Wages		$ 122,689	$ 14,190	$ 136,879
	Benefits		$ 30,672	$ 3,548	$ 34,220
	TOTAL PERSONNEL SERVICES		**$ 153,361**	**$ 17,738**	**$ 171,099**
II. SERVICES AND SUPPLIES	Office and Program Supplies		$ 1,500	$ -	$ 1,500
	Rent/Occupancy Costs		$ 9,000	$ 48,000	$ 57,000
	Communications		$ 3,000	$ 10,560	$ 13,560
	Travel/Mileage		$ 2,000	$ -	$ 2,000
	Postage		$ 50	$ -	$ 50
	Printing and duplication		$ 50	$ -	$ 50
	Recruitment		$ 250	$ -	$ 250
	Insurance		$ 1,000	$ 3,000	$ 4,000
	Equipment repair/maintenance		$ 740	$ -	$ 740
	Audit		$ -	$ 500	$ 500
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
			$ -	$ -	$ -
	TOTAL SERVICES AND SUPPLIES		**$ 17,590**	**$ 62,060**	**$ 79,650**
	SUBTOTAL I & II:		$ 170,951	$ 79,798	$ 250,749
III. INDIRECT					
	INDIRECT RATE :	4.00%	$ 6,838	$ 3,192	$ 10,030
	TOTAL INDIRECT		**$ 6,838**	**$ 3,192**	**$ 10,030**
GRAND TOTAL			**$ 177,788**	**$ 82,990**	**$ 260,779**

Note: This Budget represents cost estimates based upon the Scope of Work-Evaluation Plan. The actual amount expended annually in any given line item may be higher or lower than the cost estimate. The maximum annual total expenditures will not exceed the annual Prop 10 Budget which is included in the maximum compensation stated in Paragraph 4 of the Agreement.

ATTACHMENT C
SUSTAINABILITY PLAN

I. General Information

Organization: Community Action Partnership of Kern

Program Title: Oasis Family Resource Center

Proposal Period: 01/01/2020 – 06/30/2025

Focus Area: Parent Education and Support Services

II. Other Sources of Funding (Current)

- We currently do not have any additional funding available for the implementation of this new program in the City of Ridgecrest. Once the program is fully operational, we will begin the process of applying for additional funding sources.

III. Other Sources of Funding (Anticipated)

- No additional funding sources are currently anticipated for this program; however, we will ask our Community Development Division to begin the process of identifying potential funding resources.

IV. Highlight Main Sustainability Goals

- Our goal is apply for a minimum of 2 grants per year.
- Community Action Partnership of Kern's (CAPK), Community Development Division (CDD) includes staff members who annually research, identify, and apply for funding development opportunities offered by foundations, corporations, and other resources that match the needs of the Ridgecrest community.
- Once the program is approved, we will begin the process of collaborating with local agencies in order to provide clients with the appropriate services.

V. Action Steps

- Accept the agreement, begin the process of hiring staff and start the development of a local network for family resources.
- Staff will complete all necessary training courses required by First 5 Kern.
- Staff will begin providing services in compliance with the First 5 Kern agreement; Direct CDD staff to research and identify potential funding sources that may contribute to sustainability, build capacity, and/or enhance program services related to the First 5 Kern agreement.
- Secure additional resources that can help provide our clients with transportation and basic living necessities.

MEMORANDUM

To: Executive Committee

From: Sheila Shegos, Director of Community Development

Date: December 16, 2020

Subject: *Agenda Item 5e*: Sierra Health Foundation Asthma Mitigation Grant, Subcontract Agreement: Central California Asthma Corporation (CACC) - **Action Item**

Approved by the Board of Directors on June 24, 2020, CAPK entered an agreement with the State of California Department of Health Care Services (CDHCS) and Sierra Health Foundation (SHF) for the Kern Asthma Preventive Services Project to provide asthma home visitor services for the contract period August 1, 2020 to May 15, 2023. Contract funding of $500,000 supports 211 personnel, programming, and 10% administrative costs.

As part of the project scope and desired project deliverables for success, CAPK proposes to subcontract with the Central California Asthma Corporation (CCAC) to implement the Asthma Impact Model (AIM) and provide direct services to 230 eligible Kern Health Systems (KHS) asthma patients as part of the Asthma Mitigation Project.

Through the subcontract, KHS partners will identify asthma patients who are eligible based on utilization through inpatient, emergency department and urgent care visits, and Managed Care Accountability Set measures. CCAC will work directly with CAPK to help KHS patients who are enrolled in AIM access additional community resources of benefit to the patient and their family. CCAC will provide asthma home visitor services. Partners will hold regular meetings to discuss project activities, progress, and share data, as appropriate, for the benefit of participating asthma patients and expansion of the much-need program to address health-related disparities in Kern. Technical assistance is offered by the SHF to support this new collaboration and project between CDHCS, SHF, KHS, CCAC and CAPK.

Recommendation:
Staff recommends the Executive Committee approve the Chief Executive Officer to sign the proposed subcontract agreement with the Central California Asthma Corporation (CACC) under the Sierra Health Foundation Asthma Mitigation Grant.

Attachment:
Sierra Health Foundation Asthma Mitigation Grant, Subcontract Agreement – Central California Asthma Corporation (CACC).

Community Action Partnership of Kern
5005 Business Park North • Bakersfield, CA 93309
P: (661) 336-5236 F: (661) 864-1312

ACCOUNT CODE:

Contract Log:

CONTRACT FOR SERVICES AGREEMENT

This Contract for Services Agreement (the "Agreement") is made and entered into as of this 28th day of September 2020 by and between Central California Asthma Collaborative ("Subcontractor") and Community Action Partnership of Kern ("CAPK/Grantee"). In consideration of mutual promises and agreements of the parties as herein set forth, the parties agree as follows:

1. **DESCRIPTION OF SERVICES.** Subcontractor is to perform Asthma Home Visiting Services to assist CAPK in executing the Kern Asthma Preventative Services Project as described in the Grant Agreement (**Exhibit A**) found at the following link:

   https://www.capk.org/wp-content/uploads/2020/11/GA20APS006-Fully-Executed-Agreement-Signed.pdf

2. **LOCATION FOR SERVICES.** Kern County

3. **PAYMENT FOR SERVICES.** Payment shall be made to Subcontractor by CAPK when CAPK has confirmed receipt of invoices. Invoices must include documentation to support all costs included in the invoices. Supporting documentation and all services rendered for payment must conform to the requirements defined in the Grant Agreement located at the link above. Subcontractor will submit invoices over the term of this agreement that are not to exceed the total amount of $500,00.00. Terms are Net 45 from the date the original invoice is received at CAPK's Finance Department. Subcontractor acknowledges that payment to Subcontractor for invoices are contingent upon the timely submission and approval of Subcontractor's Progress Reports and other submissions required by the California Department of Health Care Services and Sierra Health Foundation. Additionally Subcontractor acknowledges that wait time for payment is subject to the payment schedule for the Grant Agreement located at the link above.

   Note: Subcontractor shall mail all invoices, with required detail, to: Community Action Partnership of Kern, Attn: Accounts Payable, 5005 Business Park North, Bakersfield, CA 93309.

4. **TERM.** The period of performance for this Agreement is August 01, 2020 through May 15, 2023. CAPK may discharge Subcontractor at any time by written notice effective when such notice is received by Vendor. Unless specifically agreed to between Subcontractor and CAPK, Subcontractor will provide no further services and incur no further costs on CAPK's behalf upon receipt of the notice.

5. **RELATIONSHIP OF PARTIES.** While engaged in carrying out and complying with terms and conditions of this Agreement, Subcontractor is an independent contractor and is not an officer or employee of CAPK.

6. **INSURANCE.** Subcontractor shall procure, furnish and maintain at all times for the duration of this Agreement the types and limits of insurance specified in **Attachment B**, incorporated herein by reference, and will name CAPK as an additional insured.

7. **RESPONSIBILITIES.** Subcontractor shall perform the services provided for under this Agreement and shall keep CAPK informed of progress and developments and will respond within a reasonable time to CAPK's inquiries and communications. CAPK shall provide on a timely basis all information and documents necessary for Subcontractor's effective representation of CAPK's interests. Subcontractor shall comply with instructions and deadlines given from CAPK to Subcontractor in order to meet the requirements of the Grant Agreement referenced above. Any form of noncompliance may affect each parties ability to executive their duties under this Services Agreement. Both CAPK and Subcontractor shall remain in regular contact in order to ensure execution of this agreement is carried out as effective as reasonably possible.

8. **CONFIDENTIALITY.** Subcontractor shall not at any time or in any manner, either directly or indirectly, use for its benefit, or divulge, disclose or communicate in any manner any information that is proprietary to CAPK. Subcontractor will protect such information and treat it as strictly confidential. This provision shall continue to be effective even after the termination of this Agreement for a period of three (3) years.

9. **RELEASE OF PAPERS AND PROPERTY.** Upon termination of this Agreement, Subcontractor will return to CAPK all records, notes, documentation and other items that were used, created or controlled by Subcontractor on behalf of CAPK during the term of this Agreement. In the event that CAPK requests that Vendor relinquish CAPK's original

documents in its file, CAPK agrees to give Subcontractor at least five (5) working days written notice of CAPK's request in order to provide Subcontractor sufficient time to make a copy for Subcontractor's records.

10. **NOTICES.** Any notice or notices required or permitted to be given pursuant to this Agreement may be personally served on the other party by the party giving such notice, or may be served by Certified Mail, to the address set forth below.

Subcontractor:	CAPK:
Central California Asthma Collaborative	Community Action Partnership of Kern
ATTN: Kevin D. Hamilton, RRT	ATTN: Sheila Shegos
4991 E. McKinley Ave, Ste 109	5005 Business Park North
Fresno, CA 93727	Bakersfield, CA 93309
Phone: (559) 272-4874	Phone: (661) 336-5236

11. **INDEMNIFICATION.** Subcontractor agrees to indemnify and hold harmless CAPK from all claims, losses, expenses, fees, including attorney fees, costs and judgments that may be asserted against Subcontractor while executing this Agreement.
12. **HOLDING OVER:** Any holdover after the expiration date of this Agreement shall be construed as a month-to-month agreement in accordance with the terms hereof as applicable until the Agreement has been renewed in accordance with Section 4 above, not to exceed 12 months.
13. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement of the parties. No other agreement, statement or promise made on or before the effective date of this Agreement will be binding on the parties.
14. **SEVERABILITY.** If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision will remain in full force and effect.
15. **APPLICABLE LAW.** The Laws of the State of California shall govern this Agreement.
16. **ADDITIONAL TERMS AND CONDITIONS.** **Attachment B**, attached hereto and incorporated herein, contains CAPK's Additional Terms and Conditions which are made a part of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date hereinabove first written.

SUBCONTRACTOR: CENTRAL CALIFORNIA ASTHMA COLLABORATIVE

Signature: _____ **Date:** _____

Printed Name: _____ **Title:** _____

CAPK: COMMUNITY ACTION PARTNERSHIP OF KERN

Signed by: _____ **Date:** _____

Printed Name: _____ **Title:** _____

Attachment B

Community Action Partnership of Kern
Additional Terms and Conditions

1. **TAXES.** The Subcontractor is solely responsible to pay all taxes and comply with all Federal, State, and local laws, ordinances, rules, regulations and lawful orders bearing on the performance of work.

2. **TERMINATION FOR CONVENIENCE OF CAPK**. CAPK may terminate the Agreement at any time by giving written notice to the Subcontractor of such termination and specifying the effective date thereof. In that event, all finished or unfinished documents and other materials as described herein, at the option of CAPK, shall become its property. If the Agreement is terminated by CAPK as provided herein, the Subcontractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials. The Subcontractor hereby expressly waives any and all claims for damages or compensation arising under the Agreement except as set forth in this section in the event of such termination.

3. **CHANGES**. CAPK may from time to time, require changes in the scope of the services of the Subcontractor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Subcontractor's compensation which are mutually agreed upon by and between CAPK and the Vendor, shall be effective when incorporated in written amendments to the Agreement. Amendments shall be valid only after approval by Subcontractor and CAPK's Chief Executive Officer.
4. **CLAIMS**. All claims for money due or to become due to the Subcontractor from CAPK under the Agreement may not be assigned to a bank, trust company, or other financial institution without CAPK approval. Notice or requests of any such assignment or transfer shall be furnished promptly in writing to CAPK.
5. **NOTICE**. Any notice or notices required or permitted to be given pursuant to the Agreement may be personally served on the other party by the party giving such notice, or may be served by certified mail, return receipt requested.
6. **AFFIRMATIVE ACTION.** The Subcontractor agrees to abide by all State and Federal Affirmative Action policies and laws.
7. **DISPUTE RESOLUTION.** Any dispute arising regarding the interpretation or implementation of the Agreement, including any claims for breach of the Agreement, shall be resolved by submitting the claim for arbitration to the American Arbitration Association in accordance with its rules and procedures applicable to commercial disputes. The location of any arbitration hearing shall be Bakersfield, California, and any enforcement of the arbitrator's decision shall be brought in the Superior Court of the County of Kern, Bakersfield, California.
8. **EQUAL EMPLOYMENT OPPORTUNITY.** All hiring and other employment practices by the Subcontractor shall be non-discriminatory, based on merit and qualifications without regard to race, color, religion, national origin, ancestry, disability, medical condition, marital status, age or sex.
9. **SBE/MBE/WBE POLICY STATEMENT.** It is the policy of Community Action Partnership of Kern, consistent with Federal, State and local laws, to promote and encourage the development, participation, and continued expansion of Small Business Enterprises, Minority Business Enterprises and Women's Business Enterprises.
10. **AMERICAN MADE.** To the extent practicable, all equipment and products provided by Subcontractor will be American made.
11. **CONFIDENTIALITY.** The Subcontractor shall use his or her best efforts to keep confidential any information obtained during the performance of the Agreement.
12. **RESPONSIBILITY.** If Subcontractor is part of a corporation, the individual or individuals who sign the Agreement on behalf of the corporation are jointly responsible for performance of the Agreement.
13. **PROTEST BY VENDOR:** If the Subcontractor wishes to file a protest against CAPK for any action, the Subcontractor must do so in writing with CAPK within 72 hours after the action to be protested has occurred. All protests will be taken under advisement. Any protests received after that will not be recognized.
14. **CONFLICT OF INTEREST:** In accordance with California Public Contract Code 10410, no officer or employee of

CAPK shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest in the Agreement, which may be in whole, or in part, sponsored or funded by a Local, State, or Federal agency. Also, no relative of an employee of CAPK may enter into or bid on an Agreement while said employee is still employed by CAPK. No relative of an employee of CAPK may bid on an Agreement until 12 months after the date said employee of CAPK has left employment of CAPK, either voluntarily or involuntarily. It is contrary to CAPK policy for any CAPK employee to personally solicit, demand or receive any gratuity of any kind from a Subcontractor in connection with any decision affecting a CAPK purchase or Agreement for Goods or Services. Thus, if such a case were to occur, the Subcontractor may file a protest with CAPK as specified in the section titled "Protest by Subcontractor."

15. **DEBARMENT AND SUSPENSION CERTIFICATION**: Subcontractor, under penalty of perjury, certified that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, manager:
    a. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
    b. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three (3) years;
    c. Does not have a proposed debarment pending; and
    d. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

    If there are any exceptions to the Certifications above, insert the exceptions in the following space:

    Exceptions will not necessarily result in denial of award but will be considered in determining Vendor responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

    Note: Providing false information may result in criminal prosecution or administrative sanctions.

16. **WORKER'S COMPENSATION**: Labor Code Section 3700 provides:

    "Every employer except the State and all political subdivisions or institutions thereof, shall secure the payment of compensation in one or more of the following ways:

    "(a) By being insured against liability to pay compensation in one or to more than one of the insurers duly authorized to write compensation insurance in this State.

    "(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his employees."

    Subcontractor is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and Vendor will comply with those provisions before commencing the performance of the work of the Agreement.

    (In accordance with Article 5 [commencing at Section 1860], Chapter 1, Part 7, Division 2 of the Labor Code, this certificate must be signed and filed with the awarding body prior to performing any work under the Agreement.)

17. **INSURANCE REQUIREMENTS:** Subcontractor shall procure, furnish and maintain for the duration of the Agreement the following types and limits of insurance herein:

    a. Automobile Liability Insurance, providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall:
    b. Provide coverage for owned, non-owned and hired autos.
    c. Contain an additional insured endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
    d. Broad Form Commercial General Liability Insurance, ISO form CG00 01 11 85 or 88 providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and

personal injury, with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall:

e. Provide Contractual Liability coverage for the terms of the Agreement.
f. Contain an additional insured endorsement in favor in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
g. Workers' compensation insurance with statutory limits and employer's liability insurance with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall contain a waiver of subrogation endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.

All policies required of the Subcontractor shall be primary insurance as to Community Action Partnership of Kern, its board, officers, agents employees and volunteers and any insurance or self-insurance maintained by Community Action Partnership of Kern, its board, officers, agents employees and designated volunteers shall be in excess of the Subcontractor's insurance and shall not contribute with it. Additional insured endorsement shall use ISO form CG20 10 11 85 (in no event with an edition date later than 1990).

Insurance is to be placed with insurers with a Best's rating of no less than A: VII. Any deductibles, self-insured retentions or insurance in lesser amounts, or lack of certain types of insurance otherwise required by the Agreement, or insurance rated below Best's A: VII, must be declared prior to execution of the Agreement and approved by CAPK in writing.

All policies shall contain an endorsement providing Community Action Partnership of Kern with thirty (30) days written notice of cancellation or material change in policy language or terms. All policies shall provide that there shall be continuing liability thereon, notwithstanding any recovery on any policy.

The insurance required hereunder shall be maintained until all work required to be performed by the Agreement is satisfactorily completed.

Subcontractor shall furnish CAPK with a certificate of insurance and required endorsements evidencing the insurance required. CAPK may withdraw its offer of an Agreement or cancel the Agreement if certificates of insurance and endorsements required have not been provided prior to the execution of the Agreement.

Signature **Date**

Print Name

Company Name

MEMORANDUM

To: Board of Directors

From: Sheila Shegos, Director of Community Development

Date: December 16, 2020

Subject: *Agenda Item 5f*: City of Bakersfield Agreement for CARES Act Emergency Solutions Grant 2 (ESG-CV2) Program Services for Coordinated Entry Services (CES) - **Action Item**

On September 30, 2020, the Board approved two contracts totaling $120,000 through the City of Bakersfield and Bakersfield Kern Regional Homeless Collaborative partners to fund one Coordinated Entry System (CES) Homeless Navigator for a two-year period, Oct 1, 2020 – September 30, 2022. As part of the HHAP Grant Program of one-time block grant funds to local jurisdictions, including cities, counties, and local COCs, the intent is to support regional coordination and expand or develop local capacity to address immediate homelessness needs, with funds administered through the California Homeless Coordination and Financing Council.

In December 2019, the local Homeless Continuum of Care, known as the Bakersfield-Kern Regional Homeless Collaborative, conducted a brief analysis of homeless services and funding needs to help make decisions in prioritizing uses for the new HHAP block grant funds (formula based, using the 2019 Homeless Point in Time Count), which are required to be spent by June 30, 2025.

Recently, the City of Bakersfield reached out to CAPK to further assist with addressing the homeless crisis in Kern with an additional grant award of $120,000 through CARES Act Emergency Solutions Grant 2 Program Services funds to support hiring 2 CES homeless navigators for a period of one year, February 1, 2021 - February 28, 2022.

The City of Bakersfield ESG-CV2 Program Services contract is aligned with CAPK's Mission and 2016-2021 Strategic Plan Goal #2.

CES is instrumental in coordination of services for Kern homeless providers and two new programs, Rental Assistance and Housing for the Harvest, supporting individuals and families impacted by COVID, launched in partnership with the Housing Authority, city of Bakersfield, and county of Kern in September 2020. CES has reached nearly 4,000 calls since September in efforts to keep people in their homes or moving towards permanent housing.

Recommendation:
Staff recommends Board approval for CEO to execute agreement with the City of Bakersfield for the Cares Act Emergency Solutions Grant 2 (ESG-CV2) Program Services for Coordinated Entry Services.

Attachment:
City of Bakersfield Agreement for Cares Act Emergency Solutions Grant 2 (ESG-CV2) Program Services.

AGREEMENT NO. _____

COMMUNITY ACTION PARTNERSHIP OF KERN
AGREEMENT FOR CARES ACT EMERGENCY SOLUTIONS GRANT 2 (ESG-CV2)
PROGRAM SERVICES

THIS AGREEMENT is made and entered into on _____, by and between the CITY OF BAKERSFIELD, a municipal corporation ("CITY" herein), and COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK) ., a 501(C)(3) California non-profit, public-benefit corporation ("CORPORATION" herein).

R E C I T A L S

WHEREAS, international, national, state, and local health and governmental authorities are responding to an outbreak of respiratory disease caused by a novel coronavirus named "SARS-CoV-2," and the disease it causes has been named "coronavirus disease 2019," abbreviated COVID-19, ("COVID-19"); and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a state of emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help state prepare for broader spread of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States of America declared a national emergency and announced that the federal government would make emergency funding available to assist state and local governments in preventing the spread of and addressing the effects of COVID-19; and

WHEREAS, on March 17, 2020, the first case of COVID-19 in Kern County was confirmed; and

WHEREAS, on March 19, 2020, the Governor of the State of California, Gavin Newsom, issued Executive Order N-33-20, ordering all individuals in the State of California to stay home except as needed to maintain continuity of operations of the federal critical infrastructure sections; and

WHEREAS, on March 19, 2020, City Manager acting as the Director of Emergency Services proclaimed the existence of a local emergency as a result of the threat of COVID-19; and

WHEREAS, on March 25, 2020, the City Council ratified the proclamation of the existence of a local emergency in response to the COVID-19 pandemic at its March 25, 2020 meeting; and

WHEREAS, the Centers for Disease Control and Prevention, the California Department of Public Health and the Kern County Health Officer have all issued shelter in place orders to enforce social distancing, prohibited group events, and taken other precautions to protect public health and prevent transmission of this communicable virus; and

WHEREAS, as a result of the public health emergency and the precautions recommended by health authorities, many residents and businesses in Bakersfield will experience sudden and unexpected income loss; and

WHEREAS, on March 27, 2020 the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed in response to COVID-19; and

WHEREAS, the US Congress has authorized the US Department of Housing and Urban Development (HUD) to provide supplemental Emergency Solutions Grant (ESG-CV) to the City of Bakersfield through the CARES Act; and

WHEREAS, CARES Act made available additional Emergency Solutions Grant Coronavirus (ESG-CV) funds to supplement the Fiscal Year (FY) 2020 ESG funding provided under the Further Consolidated Appropriations Act, 2020 (Public Law 116-94); and

WHEREAS, CITY has submitted required documents to the Department of Housing and Urban Development ("HUD") for receipt of an ESG-CV Grant ("Grant") and CITY was awarded a Grant; and

WHEREAS, President Trump signed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) on March 27, 2020 to help the Nation respond to the coronavirus outbreak; and

WHEREAS, California Government Code Section 53703 authorizes cities to participate in federally-funded health, welfare, public works, and community-improvement programs, and empowers cities to contract with public and private agencies; and

WHEREAS, CITY shall not be obligated to disburse, or pay to, CORPORATION or any third party, any funds until and after CITY receives Grant funds from the federal government; and

WHEREAS, the CITY does not have expertise currently on staff to provide coordinated entry system (CES) for homeless and at-risk services; and

WHEREAS, CORPORATION is experienced, well qualified and are specialists in CES activities; and

WHEREAS, CORPORATION has requested assistance in increasing the level of CES activities to help mitigate the impacts of COVID-19; and

WHEREAS, CITY desires to assist CORPORATION by making grant funding available for a portion of the costs associated with certain activities as are permitted for citizens at risk of or experiencing homelessness in the Bakersfield area; and

WHEREAS, HUD requires homeless providers who receive ESG funds participate in a Homeless Management Information System ("HMIS") if that homeless provider is located in a jurisdiction covered by a Continuum of Care ("CoC") which has an HMIS. The HMIS helps meet standards for the collection and reporting of data of client level information; and

WHEREAS, CORPORATION is located in a jurisdiction covered by a CoC with an HMIS, therefore CORPORATION will participate in HMIS using data collected for the purpose of meeting HUD's standards; and

WHEREAS, HUD requires CITY to provide an annual report which identifies the level of progress and accomplishments in meeting HUD's goals; and

WHEREAS, CITY requires CORPORATION to participate in reporting information on homeless persons served to meet HUD's goals.

NOW, THEREFORE, incorporating the foregoing recitals herein, CITY and CORPORATION mutually agree as follows:

1. DEFINITIONS. Except as modified or supplemented by the Grant Agreement, entered into by CITY and HUD, any term defined in the McKinney-Vento Homeless Assistance Act, Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH) or ESG Program regulations at 24 CFR 576.1 et. seq., shall have the same meaning in this Agreement.

1.1 "Program" means CITY's Homeless Services Program, and its administration.

1.2 "Project" refers to activities to be carried out by CORPORATION under the ESG-CV Program, as more fully described in Schedule "A" attached hereto and incorporated herein by this reference as if stated in full.

1.3 "Program Income" as defined in 2 CFR 200.80 shall mean: "[Gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance (See section 200.77)]. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statues, regulations, or the terms and

conditions of the Federal award, program income does not include, rebates, credits, discounts, and interest earned on any of them."

1.3.1 Program income is defined as provided by 2 CFR 200.80, except that:

1.3.1.1. Program income includes any amount of a security or utility deposit returned to the recipient or subrecipient, as provided by 24 CFR 576.2; and

1.3.1.2. Costs that are incidental to generating program income and not charged to the ESG-CV grant or subgrant may be deducted from gross income to determine program income, as allowed under 2 CFR 200.307(b).

1.3.1.3. As allowed under 2 CFR 200.307(e), program income may be treated as an addition to recipient's grant (or the subrecipient's subgrant, if the income is generated by the subrecipient's activities), provided that the program income is used in accordance with the purposes and conditions of that grant or subgrant. Program income otherwise must be deducted from allowable costs as provided by 2 CFR 200.307(e)(1).

1.4 "Fiscal Year" means a twelve-month period beginning July 1, and ending June 30 to coincide with the CITY's budget year.

1.5 "Contractor" has the meaning set forth in California Business and Professions Code Section 7026.

1.6 "Homeless" shall mean:

1.6.1 An individual or family which lacks a fixed, regular, and adequate nighttime residence; or

1.6.2 An individual or family which has a primary nighttime residence that is:

1.6.2.1. A supervised publicly or privately-operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing for persons with mental illness); or

1.6.2.2. An institution that provides a temporary residence for individuals intended to be institutionalized; or

1.6.2.3. A public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings.

1.7 "Homeless Prevention" as defined in 24 CFR 576.3 means "activities or programs designed to prevent the incidence of homelessness, including (but not limited to):

1.7.1 Short-term subsidies to defray rent and utility arrearages for

families that have received eviction or utility termination notices;

1.7.2 Security deposits or first month's rent to permit an at-risk of homelessness family to move into its own apartment;

1.7.3 Mediation programs for landlord-tenant disputes;

1.7.4 Legal services programs for the representation of indigent tenants in eviction proceedings;

1.7.5 Payments to prevent foreclosure on a home; and

1.7.6 Other innovative programs and activities designed to prevent the incidence of homelessness.

1.8 "At-risk of homelessness", shall mean:

1.8.1 An individual or family who:

1.8.1.1 Has an annual income that does not exceed the Very Low-Income Limit of the area, as established for HUD's Section 8 and Public Housing Programs ; and

1.8.1.2 Does not have sufficient resources or support networks, e.g., family, friends, faith-based or other social networks, immediately available to prevent them from moving to an emergency shelter or another place described in paragraph (1) of the "homeless" definition in this section; and

1.8.1.3 Meets one of the following conditions:

(A) Has moved because of economic reasons two or more times during the 60 days immediately preceding the application for homelessness prevention assistance;

(B) Is living in the home of another because of economic hardship;

(C) Has been notified in writing that their right to occupy their current housing or living situation will be terminated within 21 days after the date of application for assistance;

(D) Lives in a hotel or motel and the cost of the hotel or motel stay is not paid by charitable organizations or by Federal, State, or local government programs for low-income individuals;

(E) Lives in a single-room occupancy or efficiency apartment unit in which there reside more than two persons or lives in

a larger housing unit in which there reside more than 1.5 persons reside per room, as defined by the U.S. Census Bureau;

(F) Is exiting a publicly funded institution, or system of care (such as a health-care facility, a mental health facility, foster care or other youth facility, or correction program or institution); or

(G) Otherwise lives in housing that has characteristics associated with instability and an increased risk of homelessness, as identified in the recipient's approved consolidated plan;

1.8.2 A child or youth who does not qualify as "homeless" under this section, but qualifies as "homeless" under section 387(3) of the Runaway and Homeless Youth Act (42 U.S.C. 5732a(3)), section 637(11) of the Head Start Act (42 U.S.C. 9832(11)), section 41403(6) of the Violence Against Women Act of 1994 (42 U.S.C. 14043e-2(6)), section 330(h)(5)(A) of the Public Health Service Act (42 U.S.C. 254b(h)(5)(A)), section 3(m) of the Food and Nutrition Act of 2008 (7 U.S.C. 2012(m)), or section 17(b)(15) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(b)(15)); or

1.8.3 A child or youth who does not qualify as "homeless" under this section, but qualifies as "homeless" under section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2)), and the parent(s) or guardian(s) of that child or youth if living with her or him.

2. SCOPE OF WORK. The scope of work is described as:

CORPORATION will be responsible for administering the Project in a manner satisfactory to CITY and consistent with any standards required as a condition of providing these funds. The Scope of Work of the Project will include the activities as set out in Schedule "A" attached hereto and incorporated by reference as set out in full.

2.1 That portion of the scope of work related to the development and implementation of eligible emergency solutions grant activities shall specifically comply with the requirements set forth in 24 CFR 576.21 et seq.

3. COMPENSATION. Compensation for all work, services or products called for under this Agreement shall consist of a total payment of an amount not to exceed ONE HUNDRED TWENTY THOUSAND DOLLARS AND ZERO CENTS ($120,000). The compensation set forth in this section shall be the total compensation under this Agreement including, but not limited to, all out-of-pocket costs and taxes. CITY shall pay only the compensation listed unless otherwise agreed to in writing by the parties.

4. PAYMENT. It is expressly agreed and understood that the total amount to

be paid by CITY under this Agreement shall not exceed ONE HUNDRED TWENTY THOUSAND DOLLARS AND ZERO CENTS ($120,000).

5. PAYMENT PROCEDURE. CORPORATION shall be paid for services rendered after receipt of an itemized invoice for the work completed or services performed along with supporting documentation on a reimbursement cost basis and approved by CITY in accordance with the terms of this Agreement. Payment by CITY to CORPORATION shall be made within thirty (30) days after receipt and approval by CITY of CORPORATION's itemized invoice.

5.1 Disbursement of Funds. CITY shall not be obligated to disburse, or pay to, CORPORATION or any third party, any funds until and after CITY receives ESG-CV2 funds from the federal government. If CITY does not receive such funds, CITY, at its option, may terminate or suspend this Agreement without any liability to CORPORATION until CITY receives such funds. CORPORATION shall not be entitled to any damages from CITY if CITY refuses to disburse funds until CITY receives funds, even if CORPORATION or any third party has detrimentally relied upon this Agreement.

5.1.1 CORPORATION shall conform to the "time frame" as set forth in Schedule "A", which references the fiscal year beginning July 1 and ending June 30 of the following year, attached hereto and incorporated herein by reference. CORPORATION shall pay for any and all costs greater than ONE HUNDRED TWENTY THOUSAND DOLLARS AND ZERO CENTS ($120,000).

5.2 Method of Payment.

5.2.1 Services, Maintenance, and/or Operations Grants. CITY agrees to pay "claims for payment" directly to CORPORATION within thirty (30) days after CITY receives a satisfactory "claim for payment." CORPORATION shall properly itemize and document claims for payment to show clearly the items, tasks, or services for which CORPORATION claims reimbursement. CORPORATION shall also describe the basis for computation: cost per hour, cost per weight, cost per task, or other measurement as CITY may specify. CITY may review the claim for completeness and accuracy, and may refuse to pay any claim until explained to CITY's satisfaction.

5.2.1.1. All amounts requested by CORPORATION shall conform to the restrictions of 24 CFR 576.21(b) and the requirements set forth in **Exhibit "**A**"** attached hereto and incorporated by reference and entitled Invoicing and Budget Detail.

5.2.2 Term. The term of this Agreement shall begin upon execution of this agreement by all parties and end February 28, 2022.

5.2.3 HMIS Reporting Requirements. CORPORATION will collect and evaluate data to be entered into the Homeless Management Information System (HMIS). The data will be entered into a local HMIS using HUD's standards

for participation.

5.2.3.1. The data, which include the numbers served and amount of funding used per client, must be entered into the system and provided to the City on a Quarterly Basis beginning June1, 2021 with an initial performance report, and quarterly thereafter until the funding is fully expended.

6. CORPORATION'S OBLIGATIONS. In addition to the terms stated herein, CORPORATION shall comply with the following Federal and State laws and regulations:

6.1 Laws and Regulations

6.1.1.1. Federal. CORPORATION shall obey the Act, any amendments, Federal regulations and guidelines now or hereafter enacted pursuant to the Act, terms of the Grant to CITY now or hereafter in effect, and CITY's regulations now or hereafter enacted to facilitate administration of the Grant, or any other statute, regulation, or guideline applicable to the Program. CORPORATION shall become familiar with the appropriate statutes, regulations, and guidelines governing the Grant program.

6.1.1.2. In accordance with Section 1402(d) of the Housing and Community Development Act of 1992, amending Section 415 of the McKinney-Vento Homeless Assistance Act, CORPORATION agrees to terminate assistance to any individual or family only in accordance with a formal process established by CORPORATION which meets the following standard required by the McKinney-Vento Homeless Assistance Act:

6.1.1.2.1. If an individual or family who receives assistance from CORPORATION violates program requirements, CORPORATION may terminate the assistance in accordance with a formal process established by CORPORATION that recognizes the rights of individuals affected, which may include a hearing.

6.1.1.2.2. In accordance with Section 1402(d) of the Housing and Community Development Act of 1992, amending Section 415 of the McKinney-Vento Homeless Assistance Act, CORPORATION agrees to involve, to the maximum extent practicable, homeless individuals and families in maintaining and operating the facility and in providing services for occupants of the facility.

6.1.2 California. CORPORATION shall comply with all provisions of California law applicable to this Agreement.

6.1.3 Independent Contractor. This Agreement calls for the performance of the services of CONTRACTOR as an independent contractor. CONTRACTOR is not an agent or employee of the CITY for any purpose and is not entitled to any of the benefits provided by CITY to its employees. This Agreement shall not be construed as forming a partnership or any other

association with CONTRACTOR other than that of an independent contractor.

6.1.4 Indemnity. CORPORATION shall indemnify, defend, and hold harmless CITY, its officers, agents, and employees and HUD against any and all liability, claims, actions, causes of action or demands whatsoever against them, or any of them, before administrative or judicial tribunals of any kind whatsoever, arising out of, connected with, or caused by CORPORATION, CORPORATION's employees, agents, independent contractors, companies, or subcontractors in the performance of, or in any way arising from, the terms and provisions of this Agreement whether or not caused in part by a party indemnified hereunder, except for CITY's sole active negligence or willful misconduct.

6.1.5 Insurance. In addition to any other insurance or bond required under this Agreement, CORPORATION shall procure and maintain for the duration of this Agreement the following types and limits of insurance ("basic insurance requirements" herein):

6.1.5.1. Automobile liability insurance, providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall:

6.1.5.1.1. Provide coverage for owned, non-owned and hired autos.

6.1.5.2. Broad form commercial general liability insurance, unless otherwise approved by the CITY's Risk Manager, providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall:

6.1.5.2.1. Provide contractual liability coverage for the terms of this Agreement.

6.1.5.2.2. Contain an additional insured endorsement in favor of CITY, its mayor, council, officers, agents, employees and volunteers.

6.1.5.2.3. Provide products and completed operations coverage.

6.1.5.2.4. All policies shall be written on a first-dollar coverage basis, or contain a deductible provision. Subject to advance approval by the CITY, CONTRACTOR may utilize a Self-Insured Retention provided that the policy shall not contain language, whether added by endorsement or contained in the Policy Conditions, that prohibits satisfaction of any Self-Insured provision or requirement by anyone other than the Named Insured, or by any means including other insurance or which is intended to defeat the intent or protection

of an Additional Insured.

6.1.5.3. **Workers' compensation insurance** with statutory limits and employer's liability insurance with limits of not less than One Million Dollars ($1,000,000) per occurrence; and the policy shall contain a waiver of subrogation in favor of CITY, its mayor, council, officers, agents, employees and designated volunteers.

6.1.5.4. Except for professional liability, all policies required of CORPORATION shall be primary insurance as to CITY, its mayor, council, officers, agents, employees or designated volunteers, and any insurance or self-insurance maintained by CITY shall be excess of CORPORATION's insurance and shall not contribute with it.

6.1.5.5. Except for workers' compensation, insurance is to be placed with insurers with a Bests' rating as approved by CITY's Risk Manager, but in no event less than A-: VII. Any deductibles, self-insurance retentions or insurance in lesser amounts, or lack of certain types of insurance otherwise required by this Agreement, or insurance rated below Bests' A-: VII, must be declared prior to execution of this Agreement and approved by CITY in writing.

6.1.5.6. Unless otherwise approved by CITY's Risk Manager, all policies shall contain an endorsement providing CITY with thirty (30) days written notice of cancellation or material change in policy language or terms. All policies shall provide that there shall be continuing liability thereon, notwithstanding any recovery on any policy. Copies of policies shall be delivered to CITY on demand.

6.1.5.7. The insurance required hereunder shall be maintained at all times during the term of this Agreement or any extension thereof.

6.1.5.8. CORPORATION shall furnish CITY's Risk Manager with a certificate of insurance and required endorsements evidencing the insurance required. CITY may withdraw its offer of contract or cancel this contract if certificates of insurance and endorsements required have not been provided prior to the execution of this Agreement.

6.1.5.9. Full compensation for all premiums which CORPORATION is required to pay on all the insurance described herein shall be considered as included in the prices paid for the various items of work to be performed under the Agreement, and no additional allowance will be made therefore or for additional premiums which may be required by extensions of the policies of insurance.

6.1.5.10. It is further understood and agreed by CORPORATION that its liability to CITY shall not in any way be limited to or affected by the amount of insurance obtained and carried by CORPORATION in connection with this Agreement.

6.1.5.11. Unless otherwise approved by CITY, if any part of the work under this Agreement is subcontracted, the "basic insurance requirements" set forth above shall be provided by, or on behalf of, all subcontractors even if CITY has approved lesser insurance requirements for CORPORATION.

7. FUTURE USE RESTRICTIONS. CORPORATION shall provide ESG-CV Grant eligible activities for a 1-year period, which begins upon the execution of this Agreement.

8. ADMINISTRATIVE REQUIREMENTS.

8.1 Records and Administration. CORPORATION agrees to comply with the policies, guidelines, and requirements of 2 CFR Part 200 as they relate to the acceptance and use of emergency solutions grant amounts by private nonprofit organizations.

1. CORPORATION agrees to maintain Project documents, records and accounts, personnel and financial records, and submit such financial and performance reports as are required by assuring a proper accounting of all Project funds, as required by the regulations adopted pursuant to the Act. Methods used to determine costs assigned to the Project must conform to 2 CFR Part 200 and must not differ substantially from the methods used by CORPORATION to determine costs for other aspects of its operations or programs. Project records will be available for audit purposes to CITY, HUD of the Controller General of the United States, or any authorized representative thereof, and will be retained for five (5) years after completion of the Project, or resolution of any applicable audit issues, whichever comes last.

8.1.1 CORPORATION shall maintain client data demonstrating client eligibility for services provided. Such information shall include, but not be limited to, client name, address, income level, or other basis for determining eligibility, and description of service provided. CORPORATION shall also collect and maintain data regarding race, ethnicity, female head of household, and disability status of clients. Such information shall be submitted to CITY or its designees for review upon request

8.2 Close-Outs. CORPORATION's obligation to CITY shall not end until all close-out requirements are completed. Activities during this close-out period shall include, but are not limited to, making final payments, disposing of program assets (including the return of all unused materials, equipment, unspent cash advances, program income balances, and accounts receivable to the CITY), and determining the custodianship of records.

8.3 Audits and Inspections. All CORPORATION records with respect to any matters covered by this Agreement shall be made available to CITY, its designee or the Federal Government, at any time during normal business hours, as often as CITY deems necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the CORPORATION within 30 days after receipt by it. Failure of

CORPORATION to comply with the above audit requirements will constitute a violation of this Agreement and may result in the withholding of future payments. The CORPORATION hereby agrees to have an annual audit conducted in accordance with current CITY policy concerning subrecipient audits and, as applicable, 2 CFR Part 200.

8.4 Reports and Payment Procedures.

8.4.1 Program Income. CORPORATION shall report annually all program income as defined at 2 CFR 200.80 generated by activities carried out with ESG-CV Program funds made available under this Agreement. The use of program income by CORPORATION shall comply with the requirements set forth at 2 CFR 200.80. All unused program income shall be returned to CITY at the end of the Agreement period. Any interest earned on cash advances form the U.S. Treasury is not program income and shall be remitted promptly to CITY.

8.5 Personnel and Participant Conditions.

8.5.1 Non-discrimination Requirements. Under any related agreements or contracts, CORPORATION shall provide that no person, on the grounds of race, color, national origin, religion, or sex shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with ESG-CV Program funds. In addition, ESG-CV Program funds must be made available in accordance with the following:

8.5.1.1. The requirements of the Fair Housing Act and implementing regulations at 24 CFR 100.

8.5.1.2. Executive Order 11063 (Equal Opportunity in Housing).

8.5.1.3. Title VI of the Civil Rights Act of 1964 (PL 88-352) and Title VIII of the Civil Rights Act of 1968 (PL 90-284 nondiscrimination and fair housing on federally assisted programs).

8.5.1.4. CORPORATION shall adopt and implement procedures designed to make available to interested persons information concerning the existence and location of services and facilities to persons who are eligible for such services, but are unlikely to be made aware of them. CORPORATION shall, through its board of directors, adopt a policy of non-discrimination which complies with the laws listed under the above paragraphs F(1)(a), F(1)(b) and F(1)(c) of this title with respect to the provision of services to any person within 60 days from the date of the execution of this Agreement. CORPORATION shall further provide training to its employees regarding the enacted policy and applicable federal and state law regarding the federal and state fair housing acts within 90 days from the date of the execution of this Agreement.

8.5.2 Rehabilitation Act of 1973 and Americans with Disabilities Act.

This Agreement is subject to the provisions of Section 503 and 504 of the Rehabilitation Act of 1973 (PL 930112), 29 USC 706, and attendant regulations at 24 CFR, Part 8, which provide that no otherwise qualified, disabled individual shall, solely by reason of his disability, be excluded from participation in, be denied the benefits of or be subjected to discrimination under any program or activity receiving federal financial assistance. This Agreement is also subject to the Americans with Disabilities Act of 1990 (Public Law 101-336), as amended, 42 USC 12101, et. seq. CORPORATION shall, through its board of directors, adopt a policy of non-discrimination on the basis of disability with respect to the provision of services to any person and which complies with applicable federal and state law within 60 days from the date of the execution of this Agreement. CORPORATION shall further provide training to its employees regarding the enacted policy and applicable federal and state laws regarding the Rehabilitation Act of 1973 within 90 days from the date of the execution of this Agreement.

8.5.3 Non-discrimination Because of Age. This Agreement is subject to the Age Discrimination Act of 1975, as amended, (Title III of Public Law 94-135) and attendant Code of Federal Regulations at 48 CFR, Part 22, Subpart 22.9. That Act sets forth that, except as otherwise provided, no person in the United States shall, on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

8.5.4 Equal Employment Opportunity (Non-discrimination Clause). CORPORATION shall not discriminate against any employee, or applicant for employment, because of race, color, religion, sex, national origin, age, disability, or sexual orientation. CORPORATION shall take affirmative action to ensure that applicants for employment and employees are treated during employment, without regard to race, color, religion, sex, national origin, age, disability, or sexual orientation. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. CORPORATION shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by CITY or HUD setting forth the provisions of this nondiscrimination clause. CORPORATION shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, age, disability, or sexual orientation.

8.6 Women- and Minority-Owned Business Enterprises. CORPORATION agrees to abide by the requirements of Executive Orders 11625, 12432 and 12138, the HUD regulations issued pursuant thereto at 41 CFR Part 24, 41 CFR Subpart 1-1.13, and any applicable rules and orders of HUD. The foregoing requires the maximum practicable opportunity to participate, in contracts funded in whole or in part with federal funds, be provided to women- and minority-owned business enterprises, as subcontractors and suppliers to contractors performing work, or rendering services as prime contractors or

subcontractors, under federally-funded procurement contracts.

8.6.1 Affirmative Action for the Vietnam-Era Veterans. CORPORATION shall comply with 48 CFR, Chapter 1, Subpart 22.13 and shall take affirmative action to employ, advance in employment, and otherwise treat qualified disabled veterans and veterans of the Vietnam Era without discrimination based on disability or veteran's status in all employment practices such as employment, upgrading, demotion, transfer, recruitment, advertising, layoff, or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.

8.6.2 Federal Labor Standards Provisions. CORPORATION shall comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provision of Contract Work Hours and Safety Standards Act, the Copeland "Anti-Kickback" Act (40 U.S.C. 276a-276a5; 40 U.S.C. 327 and 40 U.S.C. 276c) and all other applicable Federal, state and local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this contract. CORPORATION shall maintain documentation which demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to CITY for review upon request.

8.6.2.1. Except with respect to the rehabilitation of residential property designed for residential use for less than eight families, CORPORATION, and all contractors engaged under contracts in excess of $2,000 for the construction, alteration, and/or repair of any building or work financed in whole or in part with Federal funds provided under this Agreement, shall comply with HUD requirements pertaining to such contracts and the applicable requirements of the regulations of the Department of Labor under 29 CFR parts 3, 5, and 5.5a, governing the payment of wages and the ratio of apprentices and trainees to journeymen; provided, that if wage rates higher than those required under such regulations are imposed by state or local law, nothing hereunder is intended to relieve CORPORATION of its obligation, if any, to require payment of higher rates. CORPORATION shall cause or require to be inserted in full, in all such contracts subject to such regulations, the clause, or any modification thereof, set out in 29 CFR parts 3, 5, and 5.5a. CORPORATION shall comply with the procedures set out in the HUD handbook 1344.1, "Federal Labor Standards Compliance in Housing and Community Development Programs" (as amended).

8.6.2.2. CORPORATION shall make no awards of contracts under this Agreement to any contractor ineligible under any applicable regulations of the Department of Labor.

8.6.3 Use of Grant Funds for Religious Purpose. CORPORATION shall permit no ESG-CV Program funds to be expended for the design, construction, operation, or maintenance of any facility to be used for sectarian instruction or as a place for religious worship, except in situations where such use is incidental and does not favor one religious group over another, as further described at 24

CFR 576.22.

8.6.4 Prohibited Interest of Officials and Employees. No member of or delegate to the Congress of the United States, and no resident commissioner, shall be admitted to any share or part of this Agreement or to any benefit to arise from it. No member, officer or employee of CORPORATION, or its designees or agents, no member of CITY's Council or any other public official who exercises any functions or responsibilities with respect to the ESG-CV Program during the above-described person's tenure, or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed pursuant to this Agreement.

8.6.4.1. The requirements of Executive Order 11246 and the regulations issued under the Order at 41 CFR Chapter 60.

8.6.5 Political Activity. CORPORATION shall expend no Grant funds to finance any political activity in contravention of the Hatch Act (Chapter 15 of Title 5 of the United States Code).

8.6.6 Lobbying. CORPORATION certifies, to the best of its knowledge and belief, no Federally-appropriated funds have been paid or will be paid, by or on behalf of CORPORATION, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress, in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

8.6.6.1. If funds, other than Federally-appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, CORPORATION shall complete and submit, in accordance with its instruction, Certification Regarding Lobbying, **Exhibit "**B**"** attached hereto.

8.7 Drug-Free Workplace Act of 1988. CORPORATION, in executing this Agreement, certifies that it and any of its agents or subcontractors will maintain a drug-free workplace in accordance with the requirements of 24 CFR Part 24, Subpart F. CORPORATION shall complete and submit, in accordance with its instruction, Certification Regarding Drug Free Workplace, **Exhibit "**C**"** attached hereto.

8.8 Environmental Conditions.

8.8.1 Environmental Considerations. CITY and CORPORATION want to

assure that the policies of the National Environmental Policy Act of 1969 (NEPA), as amended, and the California Environmental Quality Act of 1970 (CEQA), as amended, are most effectively implemented, CITY shall comply with HUD Environmental Review Procedures (24 CFR Part 58) leading to certification of release of funds for particular projects, and the CEQA review procedures (Title 14, Section 15000 et. seq. of the California Administrative Code) in connection with this Project.

8.8.2 Clean Air and Water Acts. This Agreement is subject to the requirements of the Clean Air Act, as amended, 42 USC 7401 et seq., the Federal Water Pollution Control Act, as amended, 33 USC 1251 et seq., Executive Order 11738, dated September 10, 1973, and the regulations of the Environmental Protection agency at 40 CFR Part 15, as amended.

8.8.2.1. CORPORATION shall cause or require to be inserted in full in all contracts and subcontracts with respect to any nonexempt (exceed $100,000, or involve a facility the subject of a conviction under the Clean Air Act, or the Federal Waste Pollution Control Act, and listed by the Environmental Protection Agency, or not otherwise exempt) transaction, the clause set out in 48 CFR 52.223-2.

8.8.2.2. CORPORATION shall also cause or require to be inserted in full, the certification set forth in 48 CFR 52.223-1, in each solicitation and resulting contract and contracts it awards without a solicitation.

8.8.2.3. CORPORATION shall not use any funds under this Agreement for a facility which has a conviction under Section 113(c)(1) of the Clean Air Act or Section 309(c) of the Federal Water Pollution Control Act.

8.8.3 Architectural Barriers Act of 1968. This Agreement is subject to the requirements of the Architectural Barriers Act of 1968, as amended (42 USC 4151, et. seq.) and its regulations (41 CFR Subpart 101-19.6).

8.8.4 Historic Preservation. CORPORATION shall take into account the effect of the Project on any CORPORATION, site, building, structure or object listed in or found by the Secretary of Interior, pursuant to 36 CFR 800, to be eligible for inclusion by the National Park Service. CORPORATION shall eliminate or minimize any adverse impact on a historic property. Activities affecting such properties must comply with Section 106 of the National Historic Preservation Act of 1966 (16 USC 470f), P.L. 89-665, Executive Order 11593, May 13, 1971, the Preservation of Archaeological and Historical Data Act of 1960 (16 USC 469a-1, et. seq.), the Archaeological and Historic Preservation Act of 1974 (P.L. 93-291), and their implementing regulations.

8.8.5 Lead-Based Paint. This Agreement is subject to the Lead-Based Paint Poisoning Prevention Act (42 USC 4821, et. seq.) and it's implementing regulations at 24 CFR Part 35.

9. CITY's OBLIGATIONS.

9.1 Copy of Regulations and Statutes. CITY will make available to CORPORATION a copy of any regulation CITY enacts to facilitate administration of said Program.

10. SUBCONTRACTS. CORPORATION shall not enter into any subcontracts with any agency or individual in the performance of this Agreement without the written consent of CITY prior to the execution of such contract.

10.1 CORPORATION will monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

10.2 CORPORATION shall cause all of the provisions of this Agreement in its entirety to be included in and made a part of any subcontract executed in the performance of this Agreement.

10.3 CORPORATION agrees that assistance provided under this Agreement shall not be used directly or indirectly to employ, award contracts to, or otherwise engage the services or, or fund any contractor during any period of debarment, suspension, or placement in ineligibility status under the provisions of 24 CFR Part 24.

10.4 CORPORATION shall undertake to ensure all subcontracts let in the performance of this Agreement shall be awarded on a fair and open competition basis. Executed copies of all subcontracts shall be forwarded to CITY along with documentation concerning the selection process.

11. CITY'S REMEDIES. If CORPORATION fails to complete the Project within the time set forth in Schedule "A," or fails to use the facility for the specified purpose, for the required time period, or fails to materially comply with the terms of this Agreement, CITY, at its option, may suspend or terminate this Agreement and/or require CORPORATION to reimburse the total amount of the grant funds provided pursuant to this Agreement.

11.1 Concurrent Remedy. No right or remedy herein conferred on or reserved to CITY is exclusive of any other right or remedy herein or by law or equity provided or permitted; but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing by law or in equity or by statute or otherwise, and may be enforced concurrently therewith or from time to time.

12. MISCELLANEOUS.

12.1 No Waiver Of Default. The failure of any party to enforce against another party any provision of this Agreement shall not constitute a waiver of

that party's right to enforce such a provision at a later time, and shall not serve to vary the terms of this Agreement.

12.2 Binding Effect. The rights and obligations of this Agreement shall inure to the benefit of, and be binding upon, the parties to the Agreement and their heirs, administrators, executors, personal representatives, successors and assigns.

12.3 Merger And Modification. All prior agreements between the parties are incorporated in this Agreement, which constitutes the entire agreement. Its terms are intended by the parties as a final expression of their agreement with respect to such terms as are included herein and may not be contradicted by evidence of any prior agreement or contemporaneous oral agreement. The parties further intend this Agreement constitutes the complete and exclusive statement of its terms and no extrinsic evidence whatsoever may be introduced in any judicial or arbitration proceeding involving this Agreement. This Agreement may be modified only in a writing approved by the City Council and signed by all the parties.

12.4 Corporate Authority. Each individual signing this Agreement on behalf of entities represent and warrant that they are, respectively, duly authorized to sign on behalf of the entities and to bind the entities fully to each and all of the obligations set forth in this Agreement.

13. KEY PERSONNEL. At request of CITY, CORPORATION shall name all key personnel to be assigned to the work set forth herein. CORPORATION shall provide background for each of the key personnel including, without limitation, resumes and work experience in the type of work called for herein. CITY reserves the right to approve key personnel. Once the key personnel are approved CORPORATION shall not change such personnel without the written approval of CITY.

14. INCLUDED DOCUMENTS. Any bid documents, including, without limitation, special provisions and standard specifications and any Request for Qualifications, Request for Qualifications and responses thereto relating to this Agreement are incorporated by reference as though fully set forth.

15. STARTING WORK. CORPORATION shall not begin work until authorized to do so in writing by CITY. No work will be authorized until the contract has been fully executed by CORPORATION and CITY.

16. TITLE TO DOCUMENTS. All documents, plans and drawings, maps, photographs and other papers, or copies thereof prepared by CORPORATION pursuant to the terms of this Agreement shall, upon preparation, become the property of CITY.

17. ACCOUNTING RECORDS. CORPORATION shall maintain accurate accounting records and other written documentation pertaining to all costs

incurred in performance of this Agreement. Such records and documentation shall be kept at CORPORATION's office during the term of this Agreement, and for a period of three years from the date of the final payment hereunder, and said records shall be made available to CITY representatives upon request at any time during regular business hours.

18. LICENSES. CORPORATION shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits and approvals which are legally required for CORPORATION to practice its profession.

19. CONFIDENTIALITY. During the term of this Agreement, CORPORATION will be dealing with information of a legal and confidential nature, and such information could severely damage CITY if disclosed to outside parties. CORPORATION will not disclose to any person, directly or indirectly, either during the term of this Agreement or at any time thereafter, any such information or use such information other than as necessary in the course of this Agreement. All documents CORPORATION prepares and confidential information given to CORPORATION under this Agreement are the exclusive property of the CITY. Under no circumstances shall any such information or documents be removed from the CITY without the CITY's prior written consent.

20. NEWS RELEASES/INTERVIEWS. All news releases, media interviews, testimony at hearings and public comments relating to this Agreement by CORPORATION shall be prohibited unless authorized by CITY.

21. NO WAIVER OF DEFAULT. The failure of any party to enforce against another party any provision of this Agreement shall not constitute a waiver of that party's right to enforce such a provision at a later time, and shall not serve to vary the terms of this Agreement.

22. CORPORATE AUTHORITY. Each individual signing this Agreement on behalf of entities represents and warrants that they are, respectively, duly authorized to sign on behalf of the entities and to bind the entities fully to each and all of the obligations set forth in this Agreement.

23. ASSIGNMENT. Neither this Agreement, nor any interest in it, may be assigned or transferred by any party without the prior written consent of all the parties. Any such assignment will be subject to such terms and conditions as CITY may choose to impose.

24. GOVERNING LAW. The laws of the State of California will govern the validity of this Agreement, its interpretation and performance. Any litigation arising in any way from this Agreement shall be brought in Kern County, California.

25. EXHIBITS. In the event of a conflict between the terms, conditions or specifications set forth in this Agreement and those in exhibits attached hereto,

the terms, conditions or specifications set forth in this Agreement shall prevail. All exhibits to which reference is made in this Agreement are deemed incorporated in this Agreement, whether or not actually attached.

26. MERGER AND MODIFICATION. This contract sets forth the entire Agreement between the parties and supersedes all other oral or written representations. This contract may be modified only in a writing approved by the City Council and signed by all the parties.

27. CONFLICTS OF INTEREST. CORPORATION stipulates that corporately, or individually, the CORPORATION, its employees and sub-recipient AGENCIES have no financial interest in either the success or failure of any project which is dependent upon the result of the work prepared pursuant to this Agreement.

28. TERMINATION FOR CAUSE. If at any time CITY becomes dissatisfied with the performance of CORPORATION under this Agreement, CITY may terminate this Agreement on ten (10) days written notice. Written notice shall be given pursuant to the "Notices" paragraph of this Agreement. In the event of early termination, CORPORATION shall be compensated only for work satisfactorily completed up to the date of termination and delivered to and accepted by CITY.

29. COMPLIANCE WITH ALL LAWS. CORPORATION shall, at CORPORATION's sole cost, comply with all of the requirements of Municipal, State and Federal authorities now in force, or which may hereafter be in force, pertaining to this Agreement, and shall faithfully observe in all activities relating to or growing out of this Agreement all Municipal ordinances and State and Federal statutes, rules or regulations and permitting requirements now in force or which may hereafter be in force including, without limitation, obtaining a City of Bakersfield business tax certificate (Bakersfield Municipal Code Chapter 5.02) where required.

30. DIRECTION. CORPORATION retains the right to control or direct the manner in which the services described herein are performed.

31. EQUIPMENT. CORPORATION will supply all equipment, tools, materials and supplies necessary to perform the services under this Agreement.

32. THIRD PARTY CLAIMS. In the case of public works contracts, CITY will timely notify CORPORATION of third-party claims relating to this contract. CITY shall be allowed to recover from CORPORATION, and CORPORATION shall pay on demand, all costs of notification.

33. AGREEMENT. Section 1654 of the California Civil Code shall not apply to the interpretation of this Agreement.

34. FURTHER ASSURANCES. Each party shall execute and deliver such papers, documents and instruments, and perform such acts as are necessary or

appropriate, to implement the terms of this Agreement and the intent of the parties to this Agreement.

35. PRIMARY CONTACTS. The Contract Administrator and the Project Manager shall be the primary contact persons for CITY and CORPORATION. It is expressly understood that only the City Council may approve modifications to the contract, which modifications must be in writing.

36. NOTICES. All notices relative to this Agreement shall be given in writing and shall be personally served or sent by certified or registered mail and be effective upon depositing in the United States mail. The parties shall be addressed as follows, or at any other address designated by notice:

If directed to CITY, addressed to:

CITY OF BAKERSFIELD
City Hall
1600 Truxtun Avenue
Bakersfield, California 93301

or directed to the CORPORATION, addressed to:

Chief Executive Officer
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, California 93309

37. RESOURCE ALLOCATION. All obligations of CITY under the terms of this Agreement are subject to the appropriation and allocation of resources by the City Council.

38. Termination of Agreement. CITY reserves the right to terminate this Agreement upon giving CORPORATION notice of intention to terminate at least 30 days prior to the effective date of the termination. CITY shall only convey to CORPORATION funds for work done prior to the effective date of termination.

39. EXECUTION. This Agreement is effective upon execution. It is the product of negotiation and all parties are equally responsible for authorship of this Agreement. Section 1654 of the California Civil Code shall not apply to the interpretation of this Agreement.

40. NON-INTEREST. No officer or employee of CITY shall hold any interest in this Agreement (California Government Code section 1090).

41. TAX NUMBERS.

"CORPORATION's" Federal Tax Identification No. 95-2402760 .
"CORPORATION" is a corporation? Yes X No _____.

(Please check one.)

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first-above written.

"CITY"
CITY OF BAKERSFIELD

By: _____
KAREN K. GOH
Mayor

"CORPORATION"
COMMUNITY ACTION
PARTNERSHIP OF KERN

By: _____
JEREMY TOBIAS
Chief Executive Officer

APPROVED AS TO CONTENT:
DEVELOPMENT SERVICES DEPARTMENT

By: _____
CHRISTOPHER BOYLE
Development Services Director

APPROVED AS TO FORM:

VIRGINIA GENNARO
City Attorney

By: _____
JOSHUA H. RUDNICK
Deputy City Attorney II

COUNTERSIGNED

By: _____
RANDY MCKEEGAN
Finance Director

SCHEDULE "A"

EMERGENCY SOLUTIONS GRANT-CARES ACT 2 (ESG-CV2)
COMMUNITY ACTION PARTNERSHIP OF KERN

Purpose of Project

Community Action Partnership of Kern (CAPK) will implement Emergency Solutions Grant- eligible HMIS services. HMIS services will include data entry for coordinated assessment. Funds will enable CAPK to meet the increased demand related to economic hardships caused by COVID-19.

Description

ESG-CV2 funding will be used by CAPK for the eligible activities:

HMIS- Coordinated Entry System

CAPK will increase CES staffing with an additional 2 FTE positions. These positions will allow the local CES to respond to the increased call volume associated with CARES Act-funded housing programs.

Activities are subject to HUD-issued waivers and flexibilities ordered to mitigate the impacts of COVID-19.

Limitations

Funds may not be used to supplant existing funds.

Time frame

All funds granted to CAPK shall be completely expended within the term of the Agreement.

E**XHIBIT** "A"

INVOICING AND BUDGET DETAIL

1. INVOICE PACKAGES.

1.1 No disbursement under this Agreement will be made except (a) after Corporation's Executive Director and Financial Manager(s) attend a Contract Workshop conducted by CITY, and (b), upon receipt of an acceptable "Corporation Payment Request" duly executed by or on behalf of the Corporation. The Corporation must execute all Payment Request forms. A completed Corporation Payment Request form must accompany all invoice packages. All invoice packages shall be submitted to the City's Community Development Department *not* to exceed *one invoice package per month* and in the minimum amount of $500.00 except for the final funding draw invoice. Each month's Payment Request shall be for a one calendar month period of time such as July, August, September, etc. Except for the first Payment Request to be processed which may include all months beginning with the new fiscal year of July 1, 2019 and prior to the month ending for the date of the execution of the agreement. The address for submittal is:

Economic and Community Development Department
City of Bakersfield
1715 Chester Avenue, Second Floor
Bakersfield, CA 93301

1.2 Payment of any invoice shall be made only after receipt of a complete, adequately supported, properly documented and accurately addressed invoice. Invoices received by City that are not consistent with the approved format will be cause for an invoice to be disputed. In the event of an invoice dispute, City will notify the Corporation by initiating an "Invoice Dispute Notification" form. Payment will not be made until the dispute is resolved and a corrected invoice submitted. Failure to use the address exactly as provided above may result in return of the invoice to the Corporation. Payment shall be deemed complete upon deposit of the payment, properly addressed, postage prepaid, in the United States mail. All invoices must be approved by City.

1.3 Notwithstanding any other provision of this Agreement, no disbursement shall be required at any time or in any manner which is in violation of or in conflict with federal or state laws, rules, or regulations.

1.4 Corporation shall provide proof of payment to City for each invoice submitted for payment under this Grant. If the Corporation is not able to demonstrate proof of payment, City, at its discretion, may not issue a check.

1.5 The invoice shall contain the following information:

1.5.1 The word "INVOICE" and a sequential invoice number should appear in a prominent location at the top of the page(s);

1.5.2 Printed name of the service provider or contractor, along with business address, including P.O. Box, City, State, and Zip Code and Telephone Number;

1.5.3 Printed name of the Corporation, along with business address, including P.O. Box, City, State, and Zip Code and Telephone Number;

1.5.4 The date of the invoice along with the number of the Agreement upon which the invoice is based;

1.5.5 All subcontractor invoices must be listed on the invoice; a copy of the subcontractor invoice should be attached to the service provider/contractors invoice; and,

1.5.6 A brief description of the work performed, including dates of performance and the name or initials of the person performing the work;

1.5.7 The method of computing the amount due. Invoices must be itemized based on the tasks specified in the Agreement.

1.5.8 The total amount due; this should be in a prominent location in the lower right-hand portion of the last page and clearly distinguished from other figures or computations appearing on the invoice; the total amount due shall include all costs incurred by the Corporation under the terms of this Agreement; and

1.6 The following items will *not* be allowed:

1.6.1 Late fees, gambling debts, debts of Board Members, invoices for which no dollar amount due on payments shows on the invoice, submissions of payment requests which do not balance, donations, Bingo game expenses, and expenses related to raffles and any other game of chance.

1.6.2 Proof of payment must be provided with invoice and corporation payment request. Proof of payment may be a copy of an issued or cancelled check or copy of credit card payment.

1.6.3 Identifying information about Corporation employees or volunteers other than employee or volunteer names. Information such as Social Security numbers and addresses of employees or volunteers should not be included.

1.7 Original signature and date (in ink) of Corporation or its authorized representative on the Corporation payment request.

1.8 Final invoice shall be clearly marked 'FINAL INVOICE' and be submitted along with supporting documentation within the time as designated within the terms of the agreement.

2. BUDGET CLAUSE.

The amount will not exceed the amount as stated in Section 3 of the Agreement.

If funding for any fiscal year is reduced or deleted by the HUD for purposes of the program, City shall have the option to either cancel this Agreement with no liability occurring to City, or offer an Agreement amendment to Corporation to

reflect the reduced amount. Updated budget information shall be provided at the request of City.

3. PAYMENT OF COSTS.
The Corporation agrees that it will provide for payment of its operating costs and that all costs connected with the facility will be paid by the Corporation on a timely basis.

4. AUDIT DISALLOWANCES.
The Corporation agrees it shall return any audit disallowances funding to CITY.

Read and Agreed By: _____
Chief Executive Officer

Corporation Name: _____

Date: _____

CORPORATION
PAYMENT REQUEST

Grant Funding:	Encircle grant type	CDBG / ESG-CV2
Grant Agreement No.	Purchase Order No.	Payment No.

To: City of Bakersfield
Attn: Community Development
Address: 1715 Chester Avenue, Second Floor
Bakersfield, CA 93301

From: Corporation _____

_____

Mailing Address: _____

Grant Agreement Award Amount: $_____

Reimbursement Requested $_____

Program Income from ESG-CV2/CDBG $_____

I have reviewed and certify the allowable costs associated with this payment request reimbursement submittal were paid for with available funding and any match requirements have been met. In addition, I certify that all financial obligations are met and services are being provided to intended clients.

_____ _____
Corporation Representative Date

_____
Corporation Representative Name (Printed)

CORPORATION PAYMENT REQUEST
DISPUTE NOTIFICATION FORM

Name of Corporation:

_____

Address of Corporation:

_____

_____

_____

Date Payment Request Received: _____

Date Payment Request Declined: _____

Reason for Decline/Dispute:

_____

_____

_____

_____

Reviewed By:_____

Title:_____

Dated:_____

EXHIBIT "B"

CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontractors, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

_____ _____

Chief Executive Officer Date

E**XHIBIT** "C"

DRUG FREE WORKPLACE CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that: Corporation, representing the facility known as _____ located at _____ will continue to provide a drug-free workplace by meeting all standards and requirements of the Code of Federal Regulations, Part 24, Subpart F as follows:

1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
2. Establishing an ongoing drug-free awareness program to inform employees about;
   (a)The dangers of drug abuse in the workplace;
   (b)The grantee's policy of maintaining a drug-free workplace;
   (c)Any available drug counseling, rehabilitation, and employee assistance programs; and,
   (d)The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph 1;
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the grant, the employee will –
   (a) Abide by the terms of the statement; and
   (b) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 4 (b) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 4(b), with respect to any employee who is so convicted:
   (a)Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(b)Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1, 2, 3, 4, 5, and 6.
8. This certification meets the objectives and requirements of the United States Department of Housing and Urban Development (HUD).

_____

Community Action Partnership of Kern
Chief Executive Officer

Dated: _____

EXHIBIT "D"

ACTIVITY BENEFICIARY REPORT

Facility Name: _____

Service Provider Agency: _____

Reporting Period: _____

Number of Persons Assisted (unduplicated) Who Are:

	Total Number Assisted	1 Extremely Low Income (30% of Median)	2 Very Low Income (50% of Median)	3 Low Income (80% of Median)	Persons with Disability	Female Head-of-Household	Limited English Proficiency
Total Number of Individuals							

RACE/ETHNICTY					
	Total Number Assisted (unduplicated)	Hispanic or Latino (duplicated)		Total Number Assisted (unduplicated)	Hispanic or Latino (duplicated)
White			American Indian or Alaskan Native *AND* White		
Black or African American			Asian *AND* White		
Asian			Black or African American *AND* White		
American Indian or Alaskan Native			American Indian or Alaskan Native *AND* Black or African American		
Native Hawaiian or Other Pacific Islander			Balance of individuals reporting more than one race		

How have these funds been used to address COVID-19 specific impacts?

_____

_____

Number of COVID-related calls responded to _____

MEMORANDUM

To: Executive Committee

From: Heather McCarley, Finance Manger

Date: December 16, 2020

Subject: *Agenda Item 5g:* Head Start - Kern
Budget to Actual Report for the period ended November 30, 2020 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, The second-year budget period is March 1, 2020 through February 28, 2021.

The following are highlights of the Kern Head Start Budget to Actual Report for the period of March 1, 2020 through November 30, 2020. Nine months (75.0%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 65% of the budget, which is on trend with expenditures at this point in the prior budget period

Training & Technical Assistance Funds

Overall expenditures are at 46% of the budget.

Carryover Funds

Overall expenditures are at 6% of the budget.

COVID Cares Funds

Overall expenditures are at 17% of the budget.

Non-Federal Share (Head Start and Early Head Start combined)

Non-Federal share is at 71% of the budget.

Community Action Partnership of Kern
Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - November 30, 2020
Month 9 of 12 (75.0%)

Prepared 12/07/2020

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	9,818,776	5,645,670	4,173,106	57%	43%
FRINGE BENEFITS	3,060,914	1,843,864	1,217,050	60%	40%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	544,252	615,342	(71,090)	113%	-13%
CONTRACTUAL	110,999	84,586	26,413	76%	24%
CONSTRUCTION	0	0	0		
OTHER	2,688,652	2,349,293	339,359	87%	13%
INDIRECT	1,561,956	1,053,876	508,080	67%	33%
TOTAL BASE FUNDING	**17,785,549**	**11,592,631**	**6,192,918**	**65%**	**35%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	45,136	2,035	43,101	5%	95%
SUPPLIES	23,986	6,509	17,477	27%	73%
CONTRACTUAL	10,005	0	10,005	0%	100%
OTHER	82,315	66,461	15,854	81%	19%
INDIRECT	16,144	7,500	8,644	46%	54%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**177,586**	**82,505**	**95,081**	**46%**	**54%**
CARRYOVER					
CONSTRUCTION	1,915,347	107,848	1,807,499	6%	94%
INDIRECT	0	0	0		
TOTAL CARRYOVER	**1,915,347**	**107,848**	**1,807,499**	**6%**	**94%**
COVID CARES					
SUPPLIES	631,304	151,961	479,343		
OTHER	420,869	15,142	405,727		
INDIRECT	105,217	24,013	81,204		
TOTAL COVID CARES	**1,157,390**	**191,117**	**966,273**	**17%**	**83%**
GRAND TOTAL HS FEDERAL FUNDS	**21,035,872**	**11,974,101**	**9,061,771**	**57%**	**43%**

HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,567,638	524,462	1,043,176	33%	67%
CALIF DEPT OF ED	5,130,608	4,261,345	869,263	83%	17%
TOTAL NON-FEDERAL	**6,698,246**	**4,785,807**	**1,912,439**	**71%**	**29%**

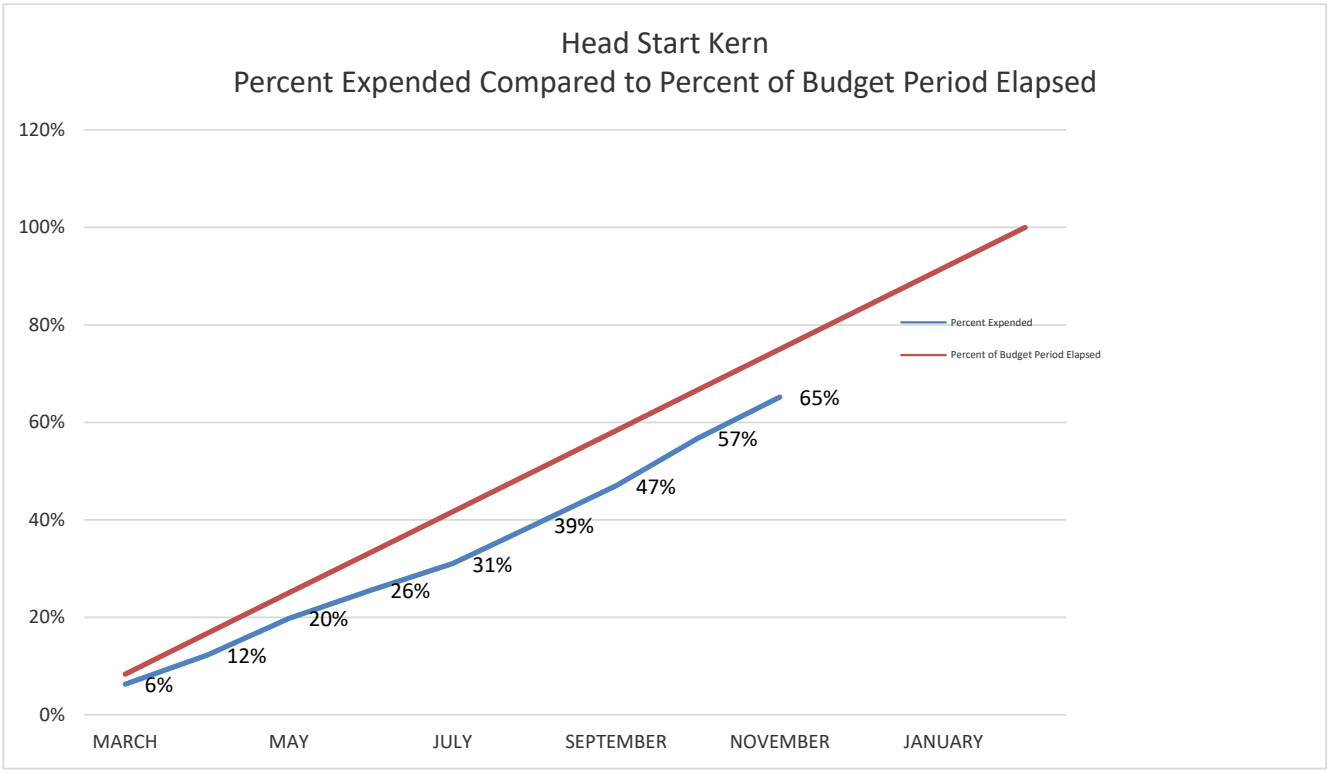
Budget reflects Notice of Award #09CH011132-02-02

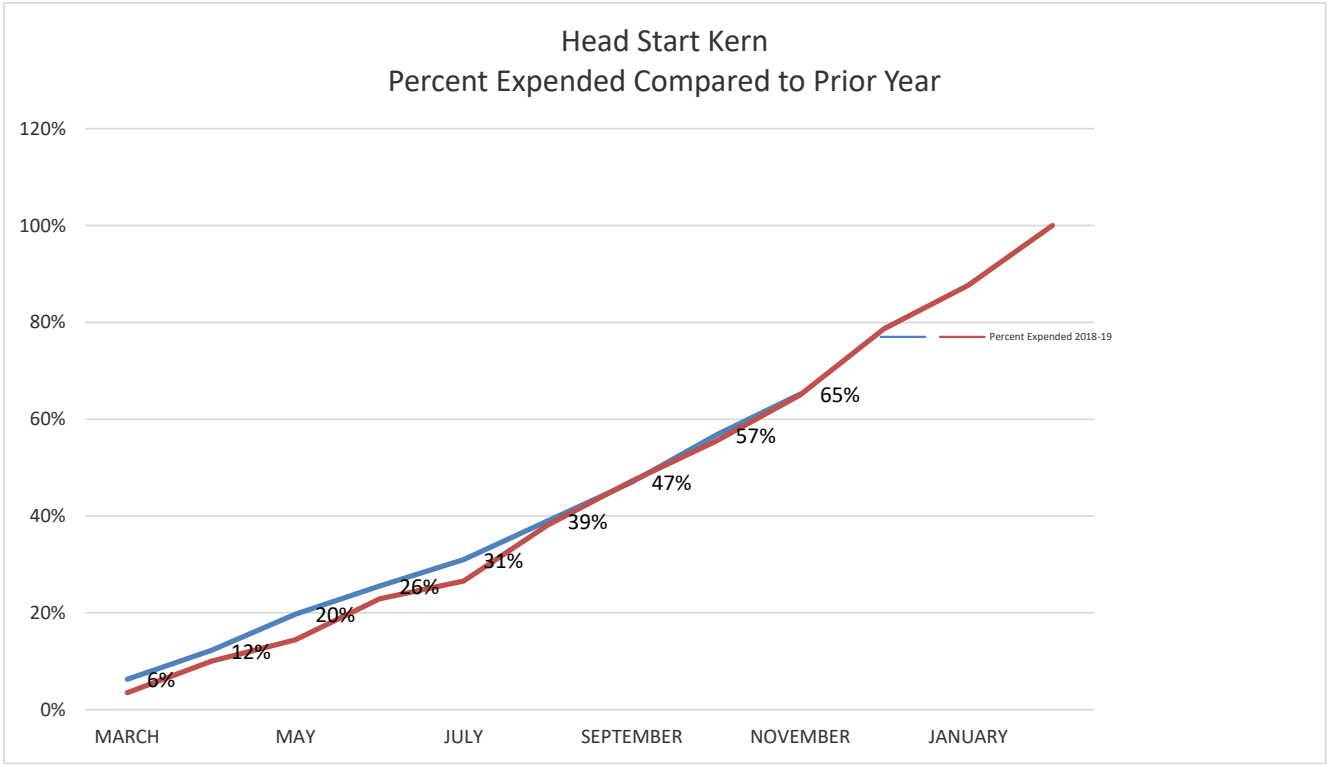
Actual expenditures include posted expenditures and estimated adjustments through 11/30/2020

Administrative Cost for HS and EHS Kern **7.6%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	21,238				**21,238**	12/1/2020
Lowe's	38,186				**38,186**	11/25/2020
Smart & Final	200				**200**	12/1/2020
Save Mart	0				**0**	10/7/2020
Chevron & Texaco Business Card	4,962				**4,962**	12/6/2020
Home Depot	10,388				**10,388**	12/4/2020
	74,974	**0**	**0**	**0**	**74,974**	


Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
MARCH
MAY
JULY
SEPTEMBER
NOVEMBER
JANUARY
Percent Expended
Percent of Budget Period Elapsed
6%
12%
20%
26%
31%
39%
47%
57%
65%


Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
MARCH
MAY
JULY
SEPTEMBER
NOVEMBER
JANUARY
Percent Expended 2018-19
6%
12%
20%
26%
31%
39%
47%
57%
65%

MEMORANDUM

To: Executive Committee

From: Heather McCarley, Finance Manger

Date: December 16, 2020

Subject: *Agenda Item 5g:* Early Head Start - Kern
Budget to Actual Report for the period ended November 30, 2020 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, The second-year budget period is March 1, 2020 through February 28, 2021.

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period of March 1, 2020 through November 30, 2020. Nine months (75.0%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 61% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 41% of the budget.

Carryover Funds

Overall expenditures are at 3% of the budget.

COVID Cares Funds

Overall expenditures are at 20% of the budget.

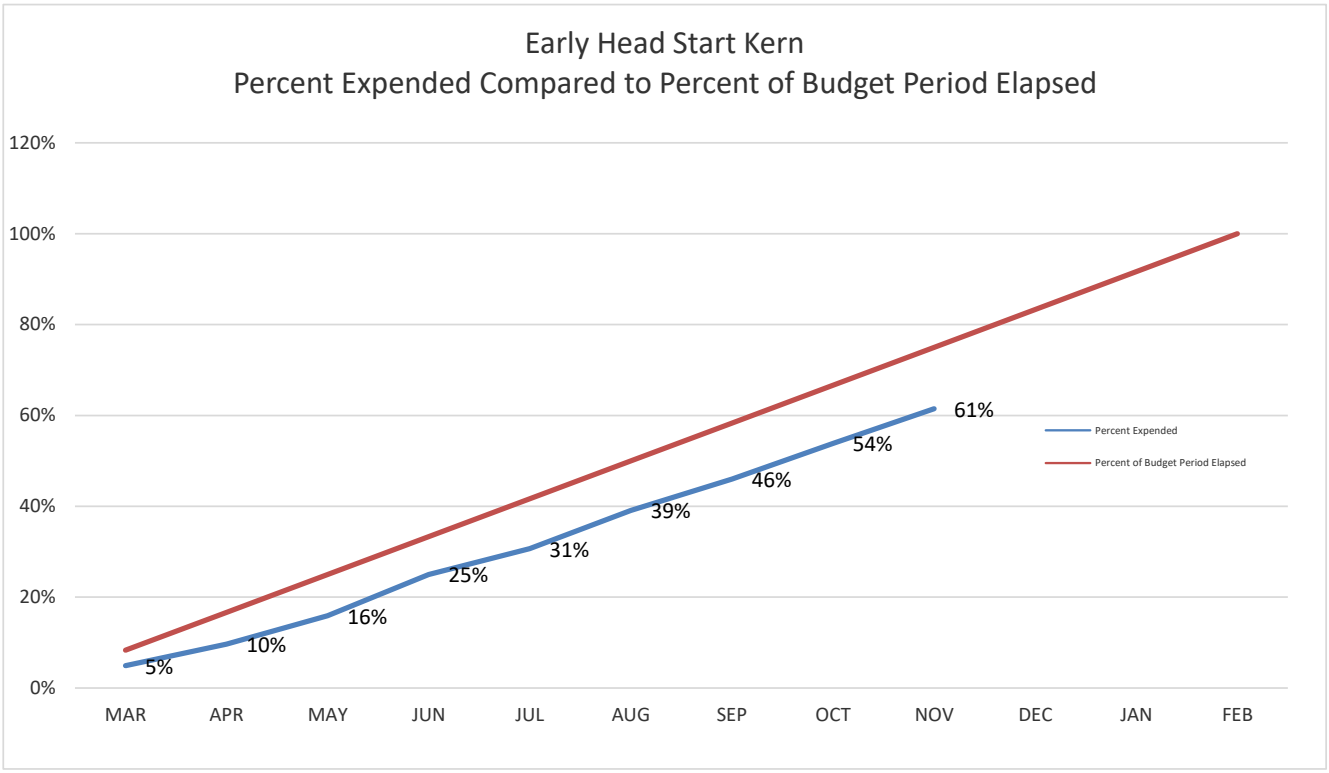
Community Action Partnership of Kern
Early Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - November 30, 2020
Month 9 of 12 (75.0%)

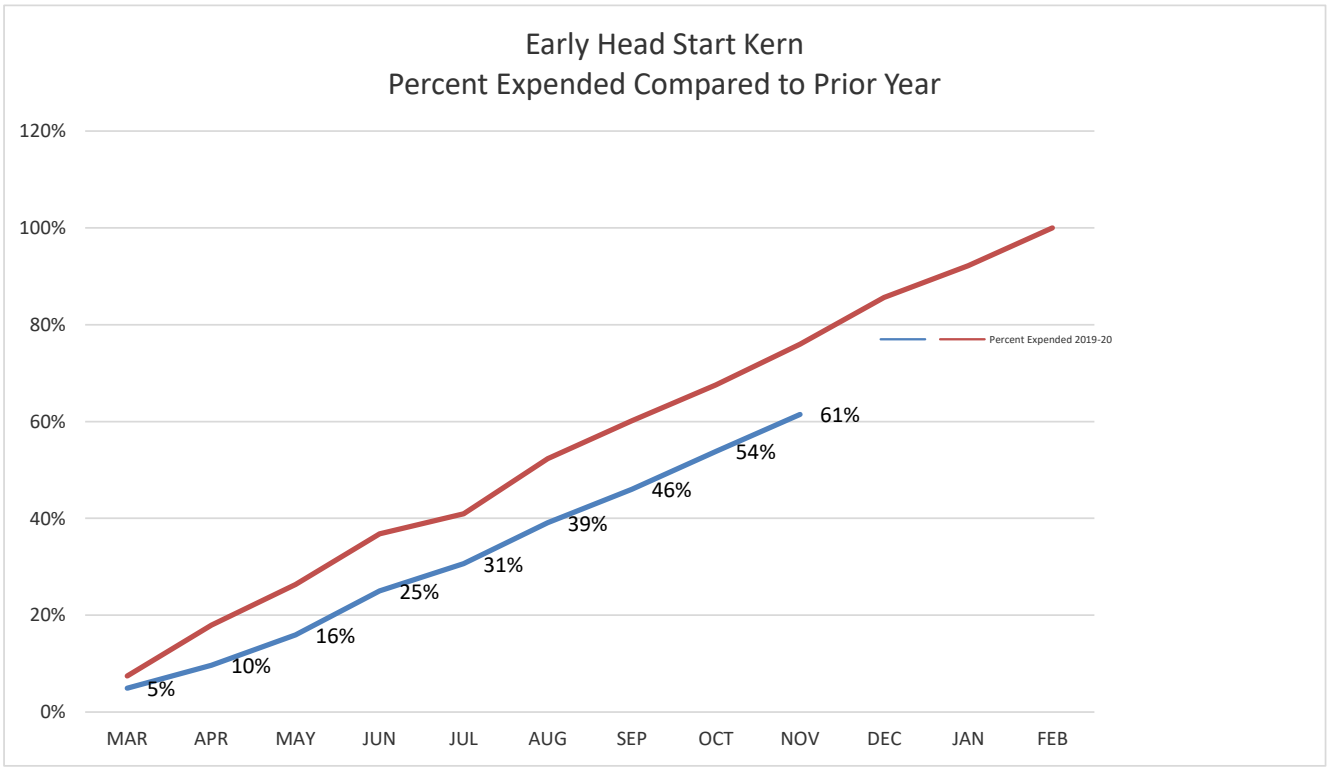
Prepared 12/07/2020

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	4,462,290	3,071,104	1,391,186	69%	31%
FRINGE BENEFITS	1,659,459	861,740	797,719	52%	48%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	390,472	278,563	111,909	71%	29%
CONTRACTUAL	37,099	23,408	13,691	63%	37%
CONSTRUCTION	610,998	0	610,998		
OTHER	953,456	746,217	207,239	78%	22%
INDIRECT	799,530	498,103	301,427	62%	38%
TOTAL BASE FUNDING	**8,913,304**	**5,479,135**	**3,434,169**	**61%**	**39%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	36,140	843	35,297	2%	98%
SUPPLIES	6,807	2,385	4,422	35%	65%
CONTRACTUAL	7,169	4,543	2,626	63%	37%
OTHER	103,144	55,812	47,332	54%	46%
INDIRECT	15,326	6,358	8,968	41%	59%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**168,586**	**69,941**	**98,645**	**41%**	**59%**
CARRYOVER					
CONSTRUCTION	3,178,199	108,391	3,069,808	3%	97%
INDIRECT	0	0	0		
TOTAL CARRYOVER	**3,178,199**	**108,391**	**3,069,808**	**3%**	**97%**
COVID CARES					
SUPPLIES	213,789	51,556	162,233	24%	76%
OTHER	142,527	17,092	125,435	12%	88%
INDIRECT	35,632	10,138	25,494		
TOTAL COVID CARES	**391,948**	**78,786**	**313,162**	**20%**	**80%**
GRAND TOTAL EHS FEDERAL FUNDS	**12,652,037**	**5,736,253**	**6,915,784**	**45%**	**55%**

Budget reflects Notice of Award #09CH011132-02-02

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2020


Early Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
5%
10%
16%
25%
31%
39%
46%
54%
61%
Percent Expended
Percent of Budget Period Elapsed


Early Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
5%
10%
16%
25%
31%
39%
46%
54%
61%
Percent Expended 2019-20

Community Action Partnership of Kern
Head Start and Early Head Start Kern
Year-to-Date Non-Federal Share and In-Kind Report
Budget Period: March 1, 2020 through February 28, 2021
Report for period ending **November 30, 2020** (Month 9 of 12)

Percent of budget period elapsed: 75%

LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	Oct	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	80	243	0	0	0	0	1,606	3,390	3,031	8,270	70,588	12%
Alicante	20	617	0	0	959	1,518	2,633	2,829	2,299	10,854	17,647	62%
Broadway	40	0	0	0	0	0	358	2,864	6,669	9,891	35,294	28%
California City	34	3,233	0	0	0	0	2,940	0	6,664	12,838	30,000	43%
Cleo Foran	23	0	0	0	0	0	0	3,053	7,146	10,199	20,294	50%
Delano	76	2,431	0	0	0	0	3,188	7,300	12,776	25,695	67,058	38%
East California	56	221	0	0	5,571	5,367	4,578	7,276	4,461	27,475	49,411	56%
Fairfax	40	4,454	0	0	0	0	544	3,443	4,718	13,160	35,294	37%
Fairview	40	291	0	0	0	0	2,068	3,775	7,315	13,450	35,294	38%
Harvey L. Hall	156	5,570	234	0	6,959	6,651	8,639	8,843	11,519	48,416	137,646	35%
Heritage	40	0	0	0	0	0	0	5,119	5,976	11,095	35,294	31%
Home Base	124	437	0	0	12,964	13,612	9,160	4,145	14,731	55,049	54,706	101%
Jewett	0	0	0	0	0	0	0	0	0	0	0	0%
Lamont	40	103	0	0	0	0	2,304	4,095	5,253	11,755	35,294	33%
Martha J. Morgan	44	4,024	2,384	0	2,010	1,793	3,134	2,872	3,369	19,586	38,823	50%
McFarland	20	120	0	0	0	0	0	914	1,050	2,084	17,647	12%
Mojave	20	0	0	0	0	0	0	0	0	0	17,647	0%
Oasis	57	546	4,398	0	0	0	311	5,069	6,323	16,647	50,294	33%
Pete H. Parra	128	768	0	0	3,565	4,394	6,366	8,047	7,863	31,003	112,940	27%
Planz	20	1,840	0	0	0	0	0	118	0	1,959	17,647	11%
Primeros Pasos	80	533	0	0	2,714	2,205	2,992	3,926	3,283	15,652	70,588	22%
Rosamond	80	0	0	0	0	0	3,297	4,780	5,298	13,376	70,588	19%
San Diego Street	40	131	0	0	2,279	3,288	2,491	1,859	3,828	13,876	35,294	39%
Seibert	40	0	0	0	0	0	861	5,105	1,920	7,886	35,294	22%
Shafter	20	0	0	0	1,432	954	2,568	2,127	3,072	10,153	17,647	58%
Shafter HS/EHS	26	0	0	0	3,180	0	2,719	3,178	3,284	12,361	22,941	54%
Sterling	124	4,465	131	0	7,724	2,684	4,167	6,042	6,002	31,216	109,411	29%
Sunrise Villa	20	86	0	0	0	0	842	3,182	2,571	6,680	17,647	38%
Taft	66	3,038	0	0	0	0	445	1,184	1,984	6,652	58,235	11%
Tehachapi	34	309	0	0	0	0	1,382	3,033	3,990	8,713	30,000	29%
Vineland	20	1,193	0	0	0	0	531	1,151	2,719	5,594	17,647	32%
Virginia	40	0	0	0	0	0	3,516	3,024	3,932	10,471	35,294	30%
Wesley	60	0	0	0	0	0	6,443	16,869	20,383	43,695	52,941	83%
Willow	55	0	0	0	0	0	1,023	2,931	4,368	8,322	48,529	17%
Administrative Services		0	0	0	0	0	0	0	0	0	0	NA
Program Services		221	0	0	0	0	0	143	0	364	66,765	1%
SUBTOTAL IN-KIND	**1,763**	**34,874**	**7,147**	**0**	**49,358**	**42,466**	**81,106**	**131,688**	**177,797**	**524,435**	**1,567,638**	**33%**
State General Child Care*		272,771	247,499	213,702	247,499	108,858	111,141	111,123	83,808	1,396,401	1,871,571	75%
State Preschool*		543,194	529,058	456,933	529,088	58,501	78,791	160,716	362,360	2,718,640	3,074,165	88%
State Migrant Child Care*		30,418	28,139	25,612	28,139	9,664	7,886	9,264	7,183	146,304	184,872	79%
SUBTOTAL CA DEPT of ED		**846,383**	**804,695**	**696,248**	**804,725**	**177,022**	**197,818**	**281,103**	**453,351**	**4,261,345**	**5,130,608**	**83%**
GRAND TOTAL		**881,257**	**811,842**	**696,248**	**854,083**	**219,488**	**278,924**	**412,791**	**631,148**	**4,785,780**	**6,698,246**	**71%**

*May include estimates

MEMORANDUM

To: Executive Committee

From: Heather McCarley, Finance Manger

Date: December 16, 2020

Subject: *Agenda Item 5g:* Early Head Start – San Joaquin
Budget to Actual Report for the period ended November 30, 2020 – **Info Item**

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period of February 1, 2020 through November 30, 2020. Nine months (75.0%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 73% of the budget, which is on trend compared to last year at this time.

Training & Technical Assistance Funds

Overall expenditures are at 63% of the budget. The combined personnel and fringe benefit expenses are at 81% of this budget.

COVID Cares Funds

Overall expenditures are at 28% of the budget.

Non-Federal Share

Non-Federal share is at 40% of the budget.

Community Action Partnership of Kern

Early Head Start - San Joaquin County

Budget to Actual Report

Budget Period: February 1, 2020 - January 31, 2021

Report Period: February 1, 2020 - November 30, 2020

Month 10 of 12 (83.3%)

Prepared 12/07/2020

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,173,727	2,367,122	806,605	75%	25%
FRINGE BENEFITS	959,615	616,771	342,844	64%	36%
TRAVEL	0	1,916	(1,916)	0%	0%
SUPPLIES	125,025	159,937	(34,912)	128%	-28%
CONTRACTUAL	10,600	12,860	(2,260)	121%	-21%
OTHER	741,956	483,831	258,125	65%	35%
INDIRECT	478,171	355,218	122,953	74%	26%
TOTAL	**5,489,094**	**3,997,655**	**1,491,439**	**73%**	**27%**

TRAINING & TECHNICAL ASSISTANCE FUNDS					
PERSONNEL	21,912	20,811	1,101	95%	5%
FRINGE BENEFITS	13,758	9,173	4,585	67%	33%
TRAVEL	18,226	0	18,226	0%	100%
SUPPLIES	6,815	536	6,279	8%	92%
CONTRACTUAL	3,845	0	3,845	0%	100%
OTHER	43,785	38,736	5,049	88%	12%
INDIRECT	10,834	5,674	5,160	52%	48%
TOTAL	**119,175**	**74,930**	**44,245**	**63%**	**37%**

COVID CARES					
PERSONNEL		12,162	(12,162)	0%	0%
FRINGE BENEFITS		1,880	(1,880)	0%	0%
SUPPLIES	187,546	53,884	133,662	29%	71%
OTHER	62,515	3,335	59,180	5%	95%
INDIRECT	25,006	7,120	17,886	28%	72%
TOTAL	**275,067**	**78,381**	**210,728**	**28%**	**72%**

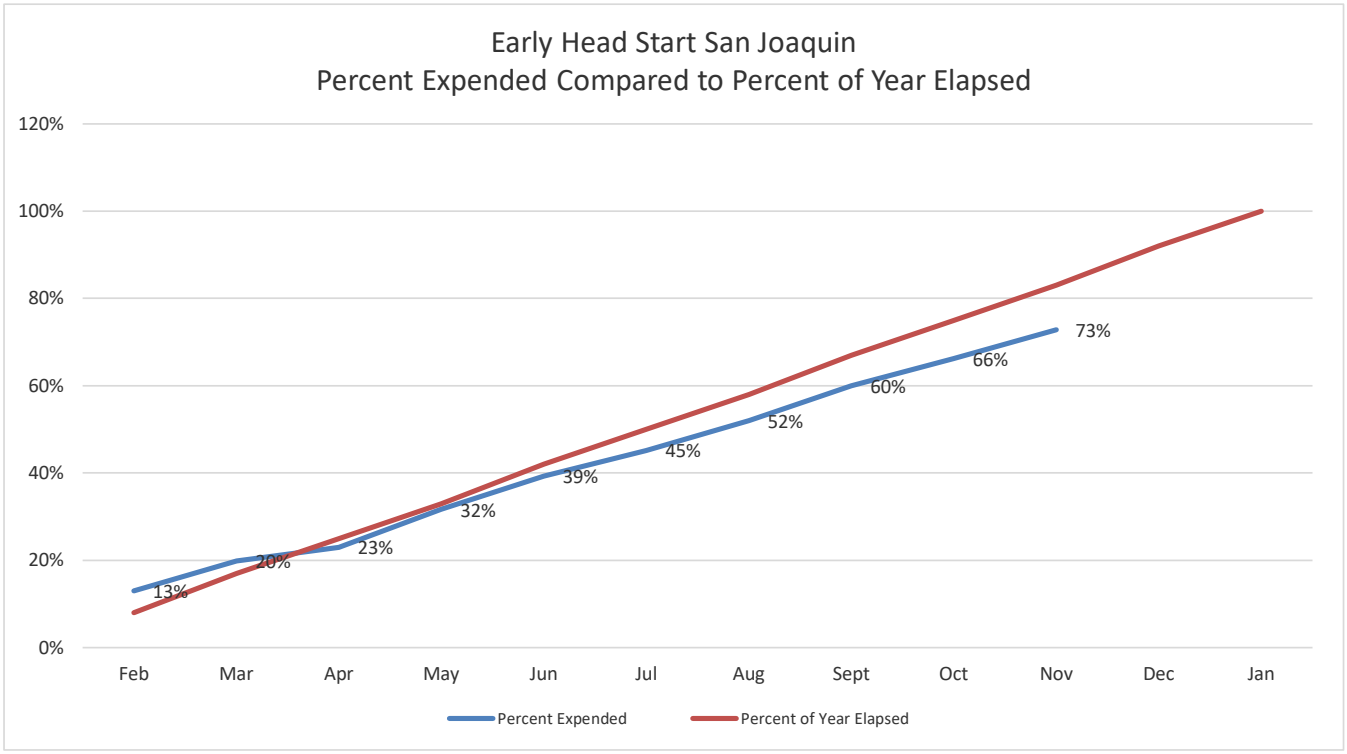
GRAND TOTAL EHS FEDERAL FUNDS	**5,883,336**	**4,150,966**	**1,746,412**	**71%**	**29%**

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,347,082	543,965	803,117	40%	60%
TOTAL NON-FEDERAL FUNDS	**1,347,082**	**543,965**	**803,117**	**40%**	**60%**

Centralized Administrative Cost	7.7%
Program Administrative Cost	3.9%
Total Administrative Cost	**11.7%**

Budget reflects Notice of Award #09CH011406-01-02

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2020


Early Head Start San Joaquin
Percent Expended Compared to Percent of Year Elapsed
120%
100%
80%
60%
40%
20%
0%
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May
Jun
Jul
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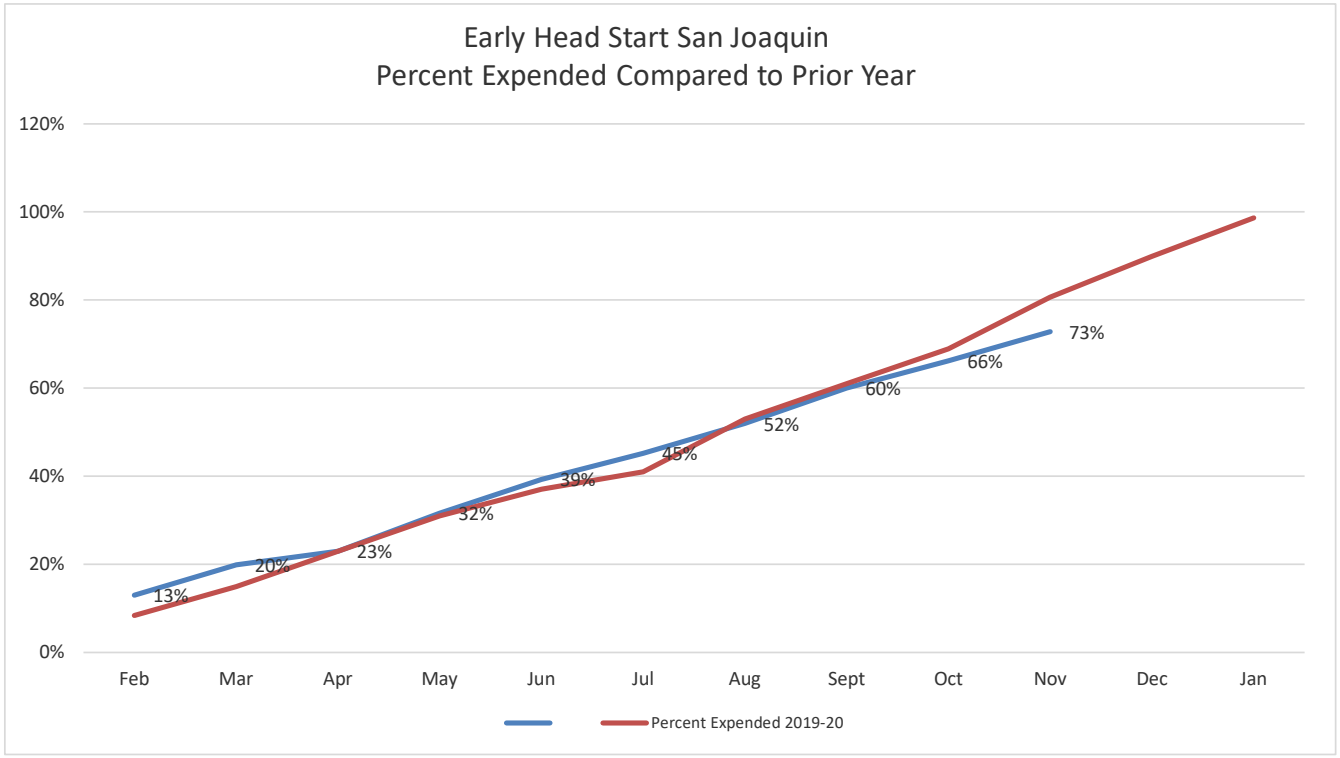
Sept
Oct
Nov
Dec
Jan
13%
20%
23%
32%
39%
45%
52%
60%
66%
73%
Percent Expended
Percent of Year Elapsed


Early Head Start San Joaquin
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
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May
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Jul
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Sept
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Nov
Dec
Jan
13%
20%
23%
32%
39%
45%
52%
60%
66%
73%
Percent Expended 2019-20

Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: February 1, 2020 through January 31, 2021
Report for period ending November **30, 2020** (Month 9 of 12)

Percent of budget period elapsed: 67%

LOCATION	FUNDED ENROLL-MENT	Feb	March	April	May	June	July	Aug	Sep	Oct	YTD Totals
California Street	24	7,823	0	0	0	0	0	4,428	5,309	3,315	20,875
Chrisman	30	11,922	3,469	3,090	1,953	2,227	4,712	5,770	3,202	2,159	38,504
Kennedy	16	83	1,665	1,413	1,521	1,812	1,620	3,943	2,037	985	15,079
Lodi Home Base	35	44	263	0	0	0	8,795	7,474	7,276	5,163	29,015
Lodi UCC	30	100	1,200	171	177	171	5,267	6,775	6,634	4,955	25,451
Manteca Home Base	12	0	1,276	537	551	533	4,854	5,673	4,747	3,362	21,534
Marci Massei	24	9,019	0	0	0	0	3,595	3,914	2,812	1,634	20,974
St. Mary's	16	183	0	0	0	0	3,756	4,434	4,468	0	12,842
Stockton Home Base	90	133	3,163	1,803	2,128	2,199	16,516	17,625	12,907	6,636	63,110
Tracy Home Base	12	0	0	0	0	0	0	0	0	0	0
Walnut	24	10,479	8,850	6,671	2,388	2,400	5,134	5,107	4,735	3,219	48,983
Administrative Services		0	0	0	0	0	0	0	0	0	0
Program Services		0	0	0	0	0	1,334	11,189	974	435	13,931
Policy Council		0	0	0	0	0	0	0	0	0	0
SUBTOTAL IN-KIND	**313**	**39,786**	**19,885**	**13,685**	**8,719**	**9,341**	**55,583**	**76,332**	**55,101**	**31,864**	**310,296**
State General Child Care*		0	0	0	0	0	24,048	48,006	89,578	72,037	233,669
SUBTOTAL CA DEPT of ED		**0**	**0**	**0**	**0**	**0**	**24,048**	**48,006**	**89,578**	**72,037**	**233,669**
GRAND TOTAL		**39,786**	**19,885**	**13,685**	**8,719**	**9,341**	**79,631**	**124,338**	**144,679**	**######**	**543,965**

*May include estimates

IN-KIND GOAL	% OF GOAL MET
39,314	53%
49,142	78%
26,209	58%
28,666	101%
49,142	52%
9,828	219%
39,314	53%
26,209	49%
73,714	86%
9,828	0%
39,314	125%
0	
108,412	13%
1,000	0%
500,094	**62%**

846,988	28%
846,988	**28%**

1,347,082	**40%**

MEMORANDUM

To: Executive Committee

From: Heather McCarley, Finance Manger

Date: December 16, 2020

Subject: *Agenda Item 5g:* Early Head Start Child Care Partnerships
Budget to Actual Report for the period ended November 30, 2020 – **Info Item**

The following are highlights of the Early Head Start Child Care Partnership Budget to Actual Report for the period of March 1, 2020 through November 30, 2020. Nine months (75.0%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 39% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 9% of the budget.

Carryover Funds

Overall expenditures are at 2% of the budget.

COVID Cares Funds

Overall expenditures are at 2% of the budget.

Non-Federal Share

Non-Federal share is at 21% of the budget.

Community Action Partnership of Kern
Early Head Start Child Care Partnerships + Expansion
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - November 30, 2020
Month 9 of 12 (75.0%)

Prepared 12/07/2020

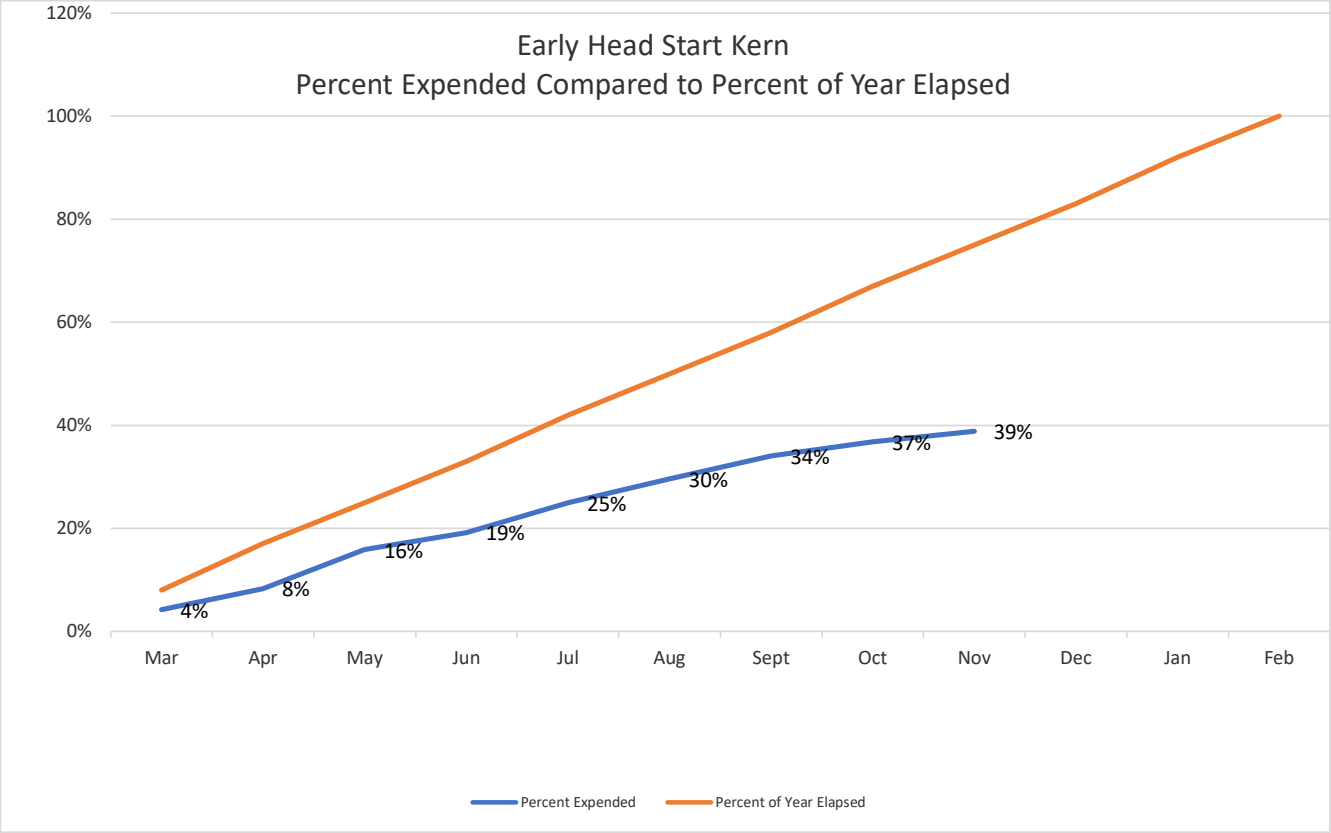
BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	761,292	290,399	470,893	38%	62%
FRINGE BENEFITS	222,791	55,478	167,313	25%	75%
SUPPLIES	28,175	26,605	1,570	94%	6%
CONTRACTUAL	1,030,071	355,884	674,187	35%	65%
OTHER	143,707	122,198	21,509	85%	15%
INDIRECT	212,371	80,991	131,380	38%	62%
TOTAL BASE FUNDING	**2,398,407**	**931,555**	**1,466,852**	**39%**	**61%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	5,294	0	5,294	0%	100%
SUPPLIES	16,391	481	15,910	3%	97%
OTHER	29,393	1,338	28,055	5%	95%
INDIRECT	5,107	457	4,650	9%	91%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**56,185**	**5,026**	**51,159**	**9%**	**91%**
CARRYOVER					
SUPPLIES	229,928	29,778	200,150	13%	87%
CONSTRUCTION	566,959	0	566,959	0%	100%
OTHER	565,121	0	565,121	0%	100%
INDIRECT	136,201	2,977	133,224	2%	98%
TOTAL CARRYOVER	**1,498,209**	**32,755**	**1,465,454**	**2%**	**98%**
COVID CARES					
SUPPLIES	91,077	972	90,105	1%	99%
OTHER	30,359	1,063	29,296	4%	96%
INDIRECT	12,143	430	11,713	4%	96%
TOTAL COVID	**133,579**	**2,465**	**131,114**	**1.8%**	**98%**
GRAND TOTAL EHS FEDERAL FUNDS	**4,086,380**	**971,800**	**3,114,580**	**24%**	**76%**

NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	588,256	124,755	463,501	21%	79%
TOTAL NON-FEDERAL	**588,256**	**124,755**	**463,501**	**21%**	**79%**

Budget reflects Notice of Award **#09HP000163-02-02**

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2020


Early Head Start Kern
Percent Expended Compared to Percent of Year Elapsed
120%
100%
80%
60%
40%
20%
0%
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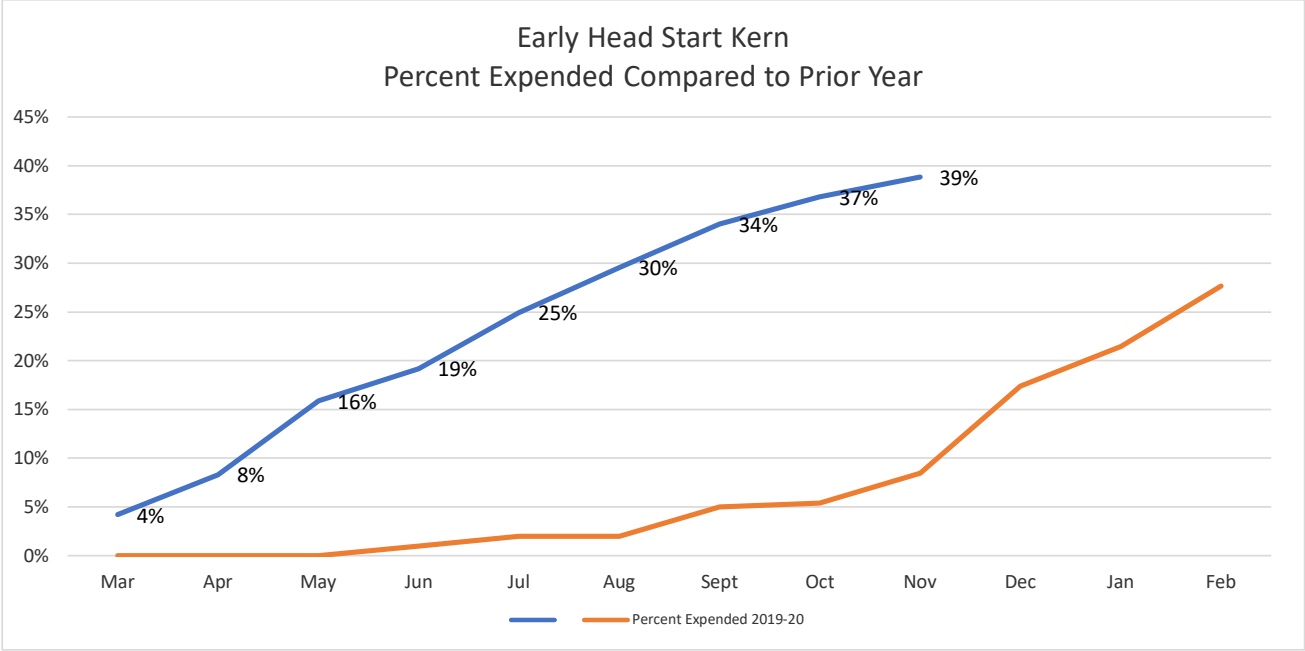
4%
8%
16%
19%
25%
30%
34%
37%
39%
Percent Expended
Percent of Year Elapsed


Early Head Start Kern
Percent Expended Compared to Prior Year
45%
40%
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20%
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10%
5%
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4%
8%
16%
19%
25%
30%
34%
37%
39%
Percent Expended 2019-20

MEMORANDUM

To: Executive Committee

From: Lisa McGranahan, Director of Human Resources & Tracy Webster, Chief Financial Officer

Date: December 16, 2020

Subject: *Agenda Item 5h:* Extension of COVID-19 Distance Learning Assistance Plan – **Action Item**

Staff presented the Distance Learning Assistance Plan in August to the Board. At the time, schools were required to teach in a distance-learning environment. The employees of CAPK had the need to support their school-age children at home through the duration of the Fall quarter/semester. CAPK departments were directed to evaluate and determine whether the work assigned to each role could be accomplished at home on a total or partial basis. For roles whereby a remote work environment was not possible, CAPK adopted the Distance Learning Assistance Plan to maintain operational continuity.

The plan supported the immediate needs of the CAPK workforce during the COVID-19 crisis. The Distance Learning Assistance Plan was utilized by 240 CAPK employees. Many participants communicated that had they not received this level of support, they would not have been able to continue in their roles. While we did have a few employees leave employment due to child care concerns surrounding distance learning, we did not experience a massive exodus of essential staff.

The plan is applicable to those employees with children enrolled in preschool (pre-K) through grade 12 in any local public or private school in the counties CAPK serves that is restricting, in whole or part-time, onsite classroom instruction and has instituted distance-learning protocols for the fall. Employees will be required to complete an attestation certifying the names and ages of their children, the monthly cost the employee must bear for supervision of the children, and whether the employee receives any other source of childcare subsidy. The maximum stipend available to each employee would be $350 per month for the period of September 1, 2020 and end on December 31, 2020.

The OMB Uniform Guidance allows for compensation in the form of stipends that is “adequate to attract and retain qualified staff”. The plan would be deemed an allowable cost to most federal programs with the exception of WIC and Cal Fresh Healthy Living.

Due to the recent coronavirus surge, school districts are extending distance learning indefinitely for the time being. The Governor of California has issued a renewed shelter in place orders due to limited ICU capacity in the San Joaquin Valley region. While, this order covers a 3-week period, it is expected that this order may extend to six to nine weeks. CAPK management is proposing an extension of the Distance Learning Plan through February 28, 2021.

At the onset of the the crisis, we has estimated a cost of $341,600 to programs and $49,000 to discretionary/indirect funds for the period of September through December. We now have a greater understanding of the employee utilization of this benefit. Considering an extension through February, the anticipated costs to programs for the period of September 1, 2020, through February 28, 2021, is $369,400 to programs and $54,900 to discretionary/indirect costs.

Recommendation:
Staff recommends an extension of the Distance Learning Assistance Plan through February 28, 2021.

Attachment:
Distance Learning Assistance Policy

Distance Learning Assistance Plan
(Revised December 16, 2020)

With schools being required to teach in a distance learning environment, our employees have the need to support their school-age children at home through the duration of the Fall quarter/semester. The Distance Learning Assistance Plan supports this need across the widely differing areas of our workforce by engaging in a widespread effort to adopt telework arrangements.

Community Action Partnership of Kern (CAPK) departments are immediately directed to evaluate and determine whether the work assigned to each role can be accomplished at home on a total or partial basis. Departments are expected to be innovative in their solutions to ensure that we can maximize the number of employees transitioned to a work from home arrangement, if needed. Departments are directed to work with Information Technology Services to leverage existing enterprise solutions to address telecommunication and work from home needs.

Applicability:

This Plan is applicable to those employees with children enrolled in preschool (pre-K) through grade 12 in any local public or private school in the counties CAPK serves that is restricting, in whole or part-time, onsite classroom instruction and has instituted distance-learning protocols for this fall.

Scenario 1: Employee is working in a role that can be accomplished at home.

The employee is permitted to work from home and is eligible to receive an internet/phone stipend.

Scenario 2: Employee is working in a role that cannot be accomplished at home.

The employee is eligible for reimbursement for childcare expenses.

Reimbursement for childcare expenses in an amount not to exceed $350 per month will be available through February 28, 2021. Eligibility for these benefits is based upon where the employee provides the majority of their hours during each month. Employees will be required to complete an attestation certifying the ages and names of their dependent minors and certification both from whom and the monthly cost for the minor children to receive childcare services during work hours.

MEMORANDUM

To: Executive Committee

From: Tracy Webster, Chief Financial Officer

Date: December 16, 2020

Subject: *Agenda Item 5i*: Independent Audit RFP Results - **Action Item**

Per the direction of the Audit and Pension Committee, CAPK staff issued a Request for Proposal (RFP) for independent audit services for the period of 2020-21 through 2024-25. Brown Armstrong, CPA, has been the auditing firm for CAPK since 2011 and has consistently delivered timely audited financial statements to the Board and funding agencies. The staff and Board of CAPK takes great pride in the transparent fiscal practices deployed throughout the agency. Therefore, the selection of an independent audit firm is critical.

CAPK procurement solicited proposals from 95 reputable audit firms. Six valid and complete responses were received. A committee consisting of Lorraine Casillas, Director of Finance, Emilio Wagner, Director of Operations, and Tracy Webster, Chief Financial Officer, reviewed and scored the RFP responses based on the following weighted criteria:

Category	Score
Prior experience auditing a community action agency and/or non-profit agency of similar size, scope & complexity	20
Prior experience auditing programs similar to those at CAPK financed by Federal, State of California, county and local government funds	15
Prior experience auditing Defined Contribution Pension Plans	5
Auditor's organization, size, structure and capacity	15
Staff qualifications and relevant experience	15
Auditor's approach to the engagement	10
All-inclusive, not-to-exceed fees	20
TOTAL	**100**

Additionally, the committee reviewed the recent Peer Review available through AICPA (American Institute of CPA's) for each firm. The overall scores for the responding firms was as follows:

Audit Firm	Score	Rank
Brown Armstrong	98.26	1
Daniells Phillips Vaughn and Bock	97.20	2
Pun Group	93.42	3
CLA (ClintonLarsonAllen), LLP	68.68	4
Harshwal & Company, LLP	63.00	5
Squarmilner	53.93	6

The separating factor between the two top ranking firms was the fee structure. Daniells Phillips Vaughn and Bock's fee proposal was 6.2% higher than Brown Armstrong. Both firms have equal experience with non-profits and community action organizations. Both have equivalent organizational resiliency and expertise.

Based on the equivalency between the two responses, the reviewing committee considered the long-term relationship with Brown Armstrong. In order to promote continued audit independence, the committee recommends Daniells Phillips Vaughn and Bock as the independent audit firm for 2020-21 through 2024-25.

Recommendation:
Staff recommends the Executive Committee approve a recommendation to the Board to execute a contract with Daniells Phillips Vaughn and Bock as the independent audit firm for CAPK for 2020-21 through 2024-25.

MEMORANDUM

To: Executive Committee

From: Tracy Webster, Chief Financial Officer

Date: December 16, 2020

Subject: *Agenda Item 5j*: Indirect Excess (Deficit) Transfer to Discretionary - **Action Item**

CAPK implemented the utilization of the 10% De Minimis indirect rate during fiscal year 2016-17 with Board approval on February 24, 2016. The use of the De Minimis rate is described in Uniform Guidance. CAPK had historically utilized a Direct Cost Rate that was administratively intensive. The De Minimis Indirect Rate was allowable for agencies that never had a negotiated indirect rate.

The use of the De Minimis Indirect Rate allows an excess or deficit indirect collection to become unrestricted. Funds held in the Indirect Fund must match the allowability of cost principles described in Uniform Guidance. Hence it is in the best interest of the agency to transfer excess or deficit funds at the end of the fiscal year to the Discretionary Fund. This will allow for the excess funds to be more transparently displayed to the Board. Plus, it allows the agency to build unrestricted reserves within the control of the Board.

Last fiscal year, excess indirect earnings for fiscal years 2016-17, 2017-18, and 2018-19 were moved to the Discretionary Fund in the amount of $1,587,632.80. During fiscal year 2019-20, an indirect excess of $918,712.58 was recognized. Accordingly, these funds will be transferred from the Indirect Fund to the Discretionary Fund.

Recommendation:

Staff recommends that the excess funds in the amount of $918,712.58 from the Indirect Fund be transferred to the Discretionary Fund.



COMMUNITY ACTION PARTNERSHIP OF KERN

EXECUTIVE COMMITTEE

DECEMBER 16, 2020

FINANCIAL REPORT

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/20 - 02/28/21	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/20 - 02/28/21	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/20 - 02/28/21	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/20 - 02/28/21	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/20 - 02/28/21	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/20 - 02/28/21	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/20 - 02/28/21	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/20 - 02/28/21	595	DONATIONS
RESTRICTED						
EARLY HEAD START EXPANSION EARLY HEAD START EXPANSION - CARES ACT	2,454,592 133,579	93.600	09HP000163-02 09HP000163-02C3	03/01/20 - 02/28/21 03/01/20 - 02/28/21	107	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START/HEAD START EARLY HEAD START/HEAD START - CARES ACT	27,045,025 1,549,338	93.600	09CH011132-02 09CH011132-02C3	03/01/20 - 02/28/21 03/01/20 - 02/28/21	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN EARLY HEAD START SAN JOAQUIN - CARES ACT	5,608,269 275,067	93.600	09-CH011406-01 09-CH011406-01C3	02/01/20 - 01/31/21 02/01/20 - 01/31/21	117	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D041800	04/02/19 - 04/01/20	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	94,012 122,216	21.009	19VITAA0228	08/01/18 - 07/31/19 08/01/19 - 07/31/20	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,520,187	93.569	20F - 3015	01/01/20 - 12/31/20	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG CARES ACT	2,082,493	93.569	20F - 3654	03/27/20 - 05/31/22	104	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
COUNTY OF KERN CARES ACT FOOD BANK DELIVERY PROGRAM	2,000,000	93.391	391-2020	06/16/20 - 12/30/20	135	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND
COUNTY OF KERN PPSA EMERGENCY COVID PPE DISTRIBUTION	25,000	93.391		9/1/20 - 12/30/20	136	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND
COUNTY OF KERN HOUSING FOR THE HARVEST CARES	1,000,000	93.391		9/17/20 - 12/30/20	137	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
AMERICORPS PLANNING GRANT	69,959	94.006	17AFHY26-PG87	1/15/2020 - 12/31/2020	155-007	CALIFORNIA VOLUNTEERS, AMERICORPS, STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES
AMERICORPS OPERATIONAL	653,691	94.006		2/1/2020 - 1/31/2021	155-000	CALIFORNIA VOLUNTEERS, AMERICORPS, STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES
CSBG DISCRETIONARY RIDGECREST EARTHQUAKE RESPONSE (COMMUNITY SERVICES BLOCK GRANT)	177,018	93.569	19F - 4463	09/01/19 - 03/31/20	175/032	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (CRM)	32,000	93.569	20F-3015	1/1/20 - 12/31/20	175/175	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG CARES ACT DISCRETIONARY (RENTAL ASSISTANCE CRM)	40,370	93.569	20F - 3654	03/27/20 - 05/31/22	175/008	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	9,615,849 4,415,991		19B - 5012 20B - 2012	10/01/18 - 06/30/20 10/01/19 - 06/30/21	122-39 122-30	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) CARES ACT	2,291,443		20U-2561	07/01/20 - 04/30/21	122-40	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
DOE	1,364,399 250,000	81.042 81.042	17C-4010 20C-6008	06/01/18 - 06/30/20 07/01/20 - 06/30/21	123-65 123-60	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	600,085	93.575	CCTR - 9050	07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	275,855	93.596	CCTR - 9050	07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000	93.575	CMAP - 9000	07/01/19 - 06/30/20	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	164,081	93.575	CSPP - 9121	07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA STATE PRESCHOOL PROGRAM	357,247	93.596	CSPP - 9121	07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
NEOPB CAL FRESH HEALTHY LIVING	1,491,998	10.561	19-10324	10/01/19 - 09/30/20	145	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
ECONOMIC EMPOWERMENT	50,000	93.590	EE - KERN - 17 - 20	07/01/19 - 06/30/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE C/	10,000	93.074	659 - 2017	PENDING	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
HOUSING AUTHORITY OF KERN COUNTY RENTAL & MORTGAGE ASSISTANCE 211	332,624	93.391	N/A	09/21/20 - 12/15/20	188	HOUSING AUTHORITY OF KERN COUNTY, CARES ACT, CORONAVIRUS RELIEF FUND
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	386,114	10.568/.569	15 - MOU - 00118	10/01/19 - 09/30/20	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP CARES ACT	623,392	10.568/.569		03/27/20 - 09/30/20	105-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)	389,808	10.568/.569		06/05/20 - 09/30/20	105-095	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP CORONAVIRUS RELIEFT FUND (CRF)	1,288,605	10.568/.569		7/1/2020 - 11/30/2020	105-097	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
SNFMP (SENIOR FARMERS MARKET NUTRITION PROGRAM)	17,000	10.576		7/1/2020 - TBD	113	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S Phase 36	79,598			7/1/2019 - 3/31/2020	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S Phase 37	58,005			7/1/2020 - 3/31/2021	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S CARES Act	82,698			7/1/2020 - 3/31/2021	114-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S State Set Aside (SSA)	18,900			7/1/2020 - 3/31/2021	114-097	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TRADE MITIGATION BONUS OFFERING	$1,992.62 PER TRUCK LOAD			10/01/19 - 09/30/20	106	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	332,408	10.565	16 - 6017	10/01/19 - 09/30/20	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/19 - 09/30/20	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
WIC (WOMEN, INFANTS & CHILDREN)	4,112,061 111,000	10.557	19 - 10139	10/01/19 - 09/30/20	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PRO(	96,442	10.561	18 - 7012 - SUB - CAPK	10/01/19 - 09/30/20	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PRO(SSI	60,476 43,513	10.561		10/01/19 - 09/30/20 10/01/20 - 09/30/21	164-005	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	20,000	84.412	N/A	07/01/19 - 06/30/20	117-005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	2,852,203		N/A	07/01/20 - 06/30/21	248	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/19 - 06/30/20	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
MIGRANT ALTERNATIVE PAYMENT	4,173,682		CMAP - 9000	07/01/19 - 06/30/20	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	2,659,082		CCTR - 9050	07/01/19 - 06/30/20	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	3,846,369		CSPP - 9121	07/01/19 - 06/30/20	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	262,661		CMIG - 9004	07/01/19 - 06/30/20	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	39,399		CMSS - 9004	07/01/19 - 06/30/20	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	348,000		19T - 9011	10/01/19 - 06/30/22	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	1,877,011		N/A	07/01/19 - 06/30/20	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	70,000 70,000		509-2019	07/01/19 - 06/30/20 07/01/20 - 06/30/21	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN) - MEDI-CAL	147,879 328,862		509-2019	01/01/20 - 06/30/20 07/01/20 - 06/30/21	274	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA EMERGENCY SOLUTIONS AND HOUSING PROGRAM	57,000		18-CESH-12453	10/03/19 - 07/24/24	272	STATE OF CALIFORNIA, DEPT OF GENERAL SERVICES, UNITED WAY OF KERN
COUNTY OF KERN 2020 CENSUS	47,707		N/A	01/14/20 - 09/30/20	273	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER **START-UP**	239,630		017-2020	01/14/20 - 06/30/20	275-007	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	1,027,736		017-2020	01/14/20 - 06/30/20	275-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,054,472		017-2020	07/01/20-06/30/21	275-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
CITY OF BAKERSFIELD HOMELESS HOUSING ASSISTANCE AND PREVENTION	42,000		2020-213	10/01/20 - 09/30/22	278	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, CITY OF BAKERSFIELD
FOOD BANK CAPACITY PROGRAM	101,490 363,636		SGRT-19-0012	07/01/17 - 06/30/20 06/01/20 - 06/30/22	215	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TAX CHECK - OFF (FOOD BANK)	13,758 13,749		15 MOU - 00118	07/01/19 - 06/30/20 07/01/20 - 06/30/21	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	274,439 274,249		15 MOU - 00118	07/01/19 - 06/30/20 07/01/20 - 06/30/21	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD COVID-19 DISASTER BOXES (FOOD BANK)	21,334		N/A	07/01/19 - 06/30/20	216-093	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	219,006		N/A	07/01/19 - 06/30/20	280	OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211	105,697		2015.2.5	07/01/19 - 06/30/20	288	KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	135,637		2015.2.6	07/01/19 - 06/30/20	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	169,641		2017.2.01	07/01/19 - 06/30/20	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN FIRST 5 KERN
SIERRA FOUNDATION - ASTHMA MITIGATION	500,000		N/A	08/01/20 - 05/15/23	290	STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SVCS. SIERRA FOUNDATION
COUNTY OF KERN HELPLINE 211	45,000		669-2019	07/01/19 - 06/30/20	389	COUNTY OF KERN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
READY KERN	1,126		N/A	07/01/19 - 06/30/20	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
SIERRA FOUNDATION - 2020 CENSUS	40,000		GRANT CANCELLED	01/01/20 - 07/31/20	408	SIERRA FOUNDATION
NALEO EDUCATIONAL FOUNDATION - 2020 CENSUS	15,000		N/A	01/13/20 - 09/30/20	409	NALEO EDUCATIONAL FOUNDATION
GOODWILL INDUSTRIES - CALIFORNIA STATEWIDE COVID-19 CALL CENTER RESPONSE	90,681 25,000		N/A	03/30/20 - 03/29/21	430	GOODWILL INDUSTRIES OF SACRAMENTO & NORTHERN NEVADA, INC.
UNITED WAY - COVID-19 211 COMMUNITY RESPONSE AND RELIEF	45,000 5,000		N/A	04/01/20 - 06/30/20 07/01/20 - 12/31/20	431	UNITED WAY WORLDWIDE
SVCF MIGRANT CHILDCARE ALTERNATIVE PAYMENT	250,000		N/A	08/01/20 - 07/31/21	451	SILICON VALLEY COMMUNITY FOUNDATION
KEDF MEAL DELIVERY RESTAURANT PROGRAM	99,000		N/A	08/01/20 - 09/30/20	463	KERN ECONOMIC DEVELOPMENT FOUNDATION, SOUTHERN CALIFORNIA GAS COMPANY
NO KID HUNGRY (FOOD BANK)	150,000		N/A	05/28/20 - 09/30/20	465	NO KID HUNGRY - SHARE OUR STRENGTH
EAST KERN HEALTH LINK - RESOURCE FAIRS	3,000		N/A	06/01/19 - 05/31/20	501-005	BORAX VISITOR CENTER FOUNDATION
SHAFTER YOUTH CENTER - COASTAL CLEAN-UP	4,000		N/A	05/28/20 - 08/31/21	527-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT
CALIFORNIA FAMILY RESOURCE CENTER - EKFRC COVID-19 RAPID RESPONSE	10,000		MOU# COVID-413-7	04/13/20-06/30/20	533-005	CALIFORNIA FAMILY RESOURCE CENTER ASSOCIATION, PREVENT CHILD ABUSE CALIFORNIA
FRIENDSHIP HOUSE - COASTAL CLEAN-UP	4,000		N/A	05/28/20 - 08/31/21	531-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND
211 KINGS COUNTY	22,868 22,868		N/A	07/01/19 - 06/30/20 07/01/20 - 06/30/21	536-231	KINGS UNITED WAY
211 TULARE COUNTY	63,017 63,017		N/A	07/01/19 - 06/30/20 07/01/20 - 06/30/21	536-232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY	66,000 70,019		N/A	07/01/19 - 06/30/20 07/01/20 - 06/30/21	536-234	UNITED WAY OF STANISLAUS COUNTY
SOUTHERN CA EDISON - 211 CUSTOMER RELATIONS MANAGEMENT (CRM) DEVELOPMENT PROGRAM	35,000		N/A	1/1/20 - 10/1/20	429	SOUTHERN CALIFORNIA EDISON
PREP WORKS - YOUTH CENTERS			N/A		444	STARBUCKS
PREP WORKS PROGRAM			N/A		448	WELLS FARGO FOUNDATION

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
EAST KERN EMERGENCY CLOSET	PENDING		N/A	PENDING	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	PENDING		N/A	PENDING	454	DIGNITY HEALTH
FOOD BANK FREE FARMERS MARKET - WASCO	100,000		N/A	01/01/20 - 12/31/20	467	THE WONDERFUL COMPANY FOUNDATION
DAP (DISGORGEMENT ASSISTANCE PROGRAM)	346,238		20D - 1012	10/01/19 - 12/31/20	484	STATE OF CALIFORNIA, DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, BARCLAY'S BANK SETTLEMENT WITH FETC
FARMWORKERS INITIATIVE	25,000		N/A	01/01/18 - TBD	456	BANK OF THE WEST

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COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund				X		X
800	GAAP Fund						X
910	Community Development Pool				X		
915	Operations Pool			X	X		X
920	Facilities Pool						X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
107	EHS Expansion	X					
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
248	San Joaquin COE General Child Care (CCTR)	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
270	Home Visit Initiative	X					
451	SCVF Migrant Childcare Alternative Payment	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
145	NEOPB Cal Fresh		X				
139	CACFP - San Joaquin		X				
	Food Bank		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
135	County of Kern CARES Food Delivery Program		X				
147	Commodity Supplemental Food Program		X				
175-032	CSBG Discretionary - Ridgecrest		X				
215	Food Bank Capacity Project		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
485	Southern California Gas Company (Solar)		X				
461	CAFB Food Access for Farmworkers Initiative		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	Energy						
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
484	DAP (Disgorgement Assistance Program)			X			
494	PG&E			X			
524	Energy			X			
	VITA (Volunteer Income Tax Assistance)						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	Small Business Development						
456	Bank of the West				X		
	East Kern Family Resource Center						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
533	East Kern Family Resource Center				X		
	Youth Services						
120	Information & Education				X		
155	Americorps				X		
242	Youth Authority				X		
246	Realignment for Success				X		
271	Positive Youth Development Svcs				X		
274	Positive Youth Development Svcs-Medi-Cal				X		
335	Gang Prevention				X		
444	Starbucks Foundation				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - KHS Make Bakersfield				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
531-260	FHCC - KHS Museum on the Move				X		
	Census						
273	County of Kern 2020 Census				X		
408	Sierra Foundation 2020 Census				X		
409	NALEO Education Foundation 2020 Census				X		
	Homeless Services						
275	County of Kern LBNC				X		
275-007	County of Kern LBNC - Start-up				X		
	2-1-1						
160	HUD Coordinated Entry System				X		
164	Cal Fresh				X		
164-005	Cal Fresh (SSI)				X		
186	2-1-1 Hospital Preparedness Program				X		
272	United Way - CESH				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	United Way - Coordinate Entry System				X		
429	Southern CA Gas CRM Development Program				X		
430	Goodwill Industries - CA COVID-19 Call Ctr				X		
431	United Way - COVID-19 Comm Resp & Relief				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		
536-260	2-1-1: KHS Homeless Collaborative				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2020/21

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/29/20	n/a				
03/31/20	n/a				
04/30/20	n/a				
05/31/20	n/a				
06/30/20	n/a				
07/31/20	600,000	600,000	6		
08/31/20	n/a				
09/30/20	n/a				
10/31/20	n/a				
11/30/20	n/a				

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of March 23, 2020 for $4 million and will terminate on January 01, 2021. A $2 million increase

Note 2: Interest expense is calculated at 3.75% above daily one month LIBOR.

Note 3: Line of credit was required on July 30, 2020 in the amount of 600,000. The loan was repaid on August 4, 2020 in full.

LINE OF CREDIT COMMITMENT FEE (Based on the daily unused amount of the line of credit calculated quarterly)

Period	No. of Days in Period	Commitment Fee	Interest Rate
12/31/19 - 3/30/20	90 days	$ 1,253.47	0.25%
04/01/20 - 6/30/20	90 days	$ 2,583.33	0.25%
07/01/20 - 9/30/20	90 days	$ 2,534.73	0.25%

Note 3: The interest expense and commitment fee are automatically deducted from CAPK's operating bank account at Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF NOVEMBER 30, 2020	
PROGRAM (FUND)	**CASH BALANCE**
CHILD AND ADULT CARE FOOD PROGRAM	(166,556.67)
HEAD START/EARLY HEAD START	(184,591.91)
SUBTOTAL	**(351,148.58)**
CHILD DEVELOPMENT RESERVE No. 1	(0.30)
CHILD DEVELOPMENT RESERVE No. 2	0.00
CHILD CARE FACILITIES	(80.00)
GENERAL CHILD CARE	260,012.71
MIGRANT A/P	1,244,197.12
MIGRANT CHILD CARE	18,661.91
MIGRANT SPECIALIZED SERVICES	16,383.43
SAN JOAQUIN COE GENERAL CHILD CARE	377,726.27
STATE PRESCHOOL	590,899.13
SUBTOTAL	**2,507,800.27**
ANTHEM BLUE CROSS FOOD BANK	50,000.00
CAFB FOOD ACCESS FOR FARMWORKERS INITIATIVE	188,452.53
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(68,316.89)
EF&S	70,351.50
EFAP	(1,133,842.58)
FEEDING AMERICA SENIOR HUNGER	50,000.00
FOOD BANK	594,078.39
FOOD BANK CAPACITY PROGRAM	181,818.00
FOOD BANK - STATE	157,634.95
SENIOR FARMERS MARKET NUTRITION PROGRAM	16,254.00
TRADE MITIGATION	(15,999.30)
WONDERFUL FOUNDATION	80,296.00
SUBTOTAL	**170,726.60**
ENERGY	(348,098.09)
DOE WAP	(100,351.62)
LIHEAP	(277,992.64)
PG&E	(15,720.99)
DAP (Disgorgement Assistance Program)	(26,231.98)
TRANSFER NEGATIVE BALANCE	768,395.32
SUBTOTAL	**0.00**
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
SUBTOTAL	**2,000.00**
211	299,321.53
AMERICORPS - CALIFORNIA VOLUNTEERS	(143,978.26)
BANK OF THE WEST	11,621.84
CAL FRESH	(15,862.39)
CALEITC	(1,097.08)
CAPK FOUNDATION	(3,000.29)
COST POOLS	(24,580.33)
COUNTY OF KERN - 2-1-1	41,700.00
COUNTY OF KERN 2020 CENSUS	(6,967.20)
COUNTY OF KERN CARES ACT	(19,249.79)
COUNTY OF KERN HOUSING FOR THE HARVEST CARES	(38,210.63)
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(15,208.23)
CSBG	199,462.26
CSBG CARES ACT	(36,528.24)
CSBG DISCRETIONARY	(23,316.40)
DIFFERENTIAL RESPONSE	(26,609.44)
DIGNITY HEALTH	4,677.72
DISCRETIONARY FUND	1,097,753.21
ECONOMIC EMPOWERMENT	(13,976.12)
EAST KERN FAMILY RESOURCE CENTER	4,450.72
KEDF MEAL DELIVERY RESTAURANT PROGRAM	4.77
FIRST 5 KERN 211	(48,714.04)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(43,626.46)
FIRST 5 HELP ME GROW	(33,953.14)
FRIENDSHIP HOUSE	27,102.38
FUNDRAISING	275,125.44
GAPP FUND	0.00
GENERAL FUND	489,343.85
GOODWILL IND-CA State 211 COVID-19 Call Cntr Response	15,074.72
HACK Rental & MORTGAGE ASSISTANCE 211 MOU	(20,825.66)
HOME VISIT INITIATIVE (CO OF KERN)	33,129.84
HUD-COORDINATED ENTRY SYSTEM	(10,119.20)
INDIRECT FUND	1,644,151.26
IRS - VITA	(20,317.14)
NALEO - 2020 CENSUS	7,109.58
NEOPB CAL FRESH HEALTHY LIVING	(268,173.00)
POSITIVE YOUTH DEV SVC	(3,883.97)
POSITIVE YOUTH M	(34,548.20)
SHAFTER YOUTH CENTER	12,883.70
SHARE OUR STRENGTH NO KID HUNGRY	2,818.06
SIERRA FOUNDATION - ASTHMA MITIGATION	200,000.00
SILICON VALLEY COM FOUND MIGRANT ALTERNATIVE PYMT	185,737.68
SO CA EDISON - 211 CUSTOMER RELATIONS	32,558.20
UNITED WAY 211	931.58
UNITED WAY CESH	15,220.72
UNITED WAY COVID-19 211 COMMUNITY RESPONSE	(502.46)
WELLS FARGO FOUNDATION	46,981.80
WIC	(555,283.46)
LESS: ENERGY NEGATIVE BALANCE	(768,395.32)
ADD: LINE OF CREDIT	
SUBTOTAL	**2,470,234.41**
TOTAL OPERATING CASH	4,799,612.70

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

1. Operating Account: Used to make all CAPK disbursements and for deposits of all cash receipts unless there are requirements to deposit cash to a restricted bank account.

2. Head Start Accrued Vacation: This is an interest bearing restricted bank account that holds cash reserved for the payment of accrued vacation for Head Start and Early Head Start employees.

3. CSD Advances Account: This is an interest bearing restricted bank account for CSBG and Energy grants. Advances on the Community Services Block Grant (CSBG), Department of Energy – Weatherization Assistance Program (DOE WAP) and Low Income Home Energy Assistance Program (LIHEAP) grants are required to be deposited to a restricted bank account until there is an immediate need for the cash. Once the immediate need is determined, the cash is transferred to the Operating Account to make disbursements.

4. On-Line Donations Account: This is an interest bearing restricted bank account that is designated for internet donations to CAPK. The deposits are subsequently transferred to the Operating Account.

5. Child Development Reserve #1: This is an interest bearing restricted bank account that is required by the California Department of Education for center-based contracts, such as General Child Care (CCTR), State Preschool (CSPP) and State Migrant (CMIG) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

6. Child Development Reserve #2: This is an interest bearing restricted bank account that is required by the California Department of Education for alternative payment contracts, such as Migrant Childcare Alternative Payment (CMAP) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

Note: All CAPK bank accounts are with Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR THE MONTH ENDED
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 11/30/20		5,095,986.71
LESS: OUTSTANDING CHECKS	295,524.92	
ADJUSTED BANK BALANCE AT 11/30/20		4,800,461.79
GENERAL LEDGER BALANCE AT 10/31/20		5,098,534.70
ADD: DEPOSITS	3,267,645.08	
US TREAS DRAWDOWNS	2,455,841.71	
FUNDS FROM OTHER GRANTS	322,268.09	
TRANSFERS FROM RESTRICTED ACCOUNT LIHEAP/DOE		
ADP /HEALTH EQUITY REFUND	1,269.49	
LINE OF CREDIT LOAN	-	
ONLINE DONATION	-	
REIMBURSEMENT OF ALTERED PAYEE	2,653.40	
LESS: CHECKS	1,449,658.49	
ADP PAYROLL 11/6/20	1,422,959.56	
ADP PAYROLL 11/20/20	1,452,674.33	
EFTS FOR HRA/HSA/ STD/403B	197,402.02	
REC LOAN PRINCIPAL/INT EXPENSES	31,285.52	
CREDIT CARD	30,356.21	
BANK FEES	1,458.81	
ACH VOUCHERS	1,761,955.74	
	-	
GENERAL LEDGER BALANCE AT 11/30/20		4,800,461.79
	DIFFERENCE:	-

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/04/2020

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/04/2020

COMMUNITY ACTION PARTNERSHIP OF KERN
HEADSTART ACCRUED VACATION*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	**11/30/20**		**961,202.11**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**11/30/20**		**961,202.11**
BALANCE PER G/L	**10/31/20**		**961,076.06**
ADD: DEPOSITS		0.00	
INTEREST		126.05	
ROUNDING ERROR		0.00	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**11/30/20**		**961,202.11**
		DIFFERENCE:	0.00

** This account changed name in March 2011 from "Discretionary Fund" to "Head Start Accrued Vacation".*

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/02/20

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/02/20

COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT**
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	**11/30/20**		**806,722.05**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**11/30/20**		**806,722.05**
BALANCE PER G/L	**10/31/20**		**806,616.26**
ADD: DEPOSITS		0.00	
INTEREST		105.79	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
WIRE TRANSFER		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**11/30/20**		**806,722.05**

** December 2009 name changed from Food Bank to DOE ARRA.*
*** January 2018 name changed from DOE ARRA to CSD Advances.*

DIFFERENCE: 0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/02/20

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/02/20

COMMUNITY ACTION PARTNERSHIP OF KERN
ON-LINE DONATIONS ACCOUNT
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63021
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	**11/30/20**		**38,168.62**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE	**11/30/20**		**38,168.62**
BALANCE PER GENERAL LEDGER	**10/31/20**		**31,386.53**
ADD: DEPOSITS (Credit Card Donations & Shared Fee)		0.00	
ONLINE DONATIONS		6,883.54	
PAYPAL DEPOSIT		0.00	
INTEREST		4.42	
LESS: APPLIED MERCHANT DEBITS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		12.45	
BANKCARD FEES		93.42	
CASH CONCENTRATION FEE		0.00	
FUND TRANSFER TO GENERAL FUND		0.00	
		0.00	
BALANCE PER GENERAL LEDGER:	**11/30/20**		**38,168.62**

** October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing.*
*** August 2010 name changed from CSBG ARRA Account to HOPE Program Account.*
**** January 2018 name changed from HOPE Program Account to On-line Donations Account.*

Difference: **0.00**

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/03/20

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/03/20

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #1
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING:	**11/30/20**		**7,524.07**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**11/30/20**		**7,524.07**
BALANCE PER G/L	**10/31/20**		**7,523.08**
ADD: DEPOSITS		0.00	
INTEREST		0.99	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**11/30/20**		**7,524.07**
		DIFFERENCE:	0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/02/20

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/02/20

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING:	**11/30/20**		**34,953.44**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**11/30/20**		**34,953.44**
BALANCE PER G/L	**10/31/20**		**34,948.86**
ADD: DEPOSITS		0.00	
INTEREST		4.58	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**11/30/20**		**34,953.44**
		DIFFERENCE:	0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 12/02/20

APPROVED BY: TITLE: Chief Financial Officer DATE: 12/02/20

COMMUNITY ACTION PARTNERSHIP OF KERN
WELLS FARGO VISA SUMMARY
STATEMENTS DATED November 1, 2020 - November 30, 2020

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	$ -
Gloria Barbero	Administrator - EHS San Joaquin	1,999.00
Yolanda Gonzales	Director of Head Start/State Child Development Programs	7,320.24
Freddy Hernandez	Director of Youth and Community Services	-
Traco Matthews	Chief Program Officer	-
Lisa McGranahan	Director of Human Resoures	-
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	695.00
Pritika Ram	Director of Administration	187.85
Carmen Segovia	Director of Health & Nutrition Services	8,428.74
Sheila Shegos	Director of Community Development	-
Jeremy Tobias	Chief Executive Officer	-
Emilio Wagner	Director of Operations	2,328.51
Tracy Webster	Chief Financial Officer	279.00
	Total	$ 21,238.34

WELLS FARGO

Statement Expenses

12/01/2020 09:22 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**AP, CAPK**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7017**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

---End of Report---

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WELLS FARGO

Statement Expenses

12/01/2020 09:23 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**BARBERO, GLORIA**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7058**	End Date:	**11/30/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**1,999.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**1,999.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	11/24/2020	11/25/2020	Feldesman Tucker Leifer F 512-0800052,DC		CAPK Pcard(CAPL Pcard)	No	1,999.00 USD / 1,999.00

Total Charges: 1,999.00 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

12/01/2020 09:24 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**GONZALES, YOLANDA**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7009**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**7,320.24 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**7,320.24 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	10/31/2020	11/02/2020	Office Depot #952 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	124.24 USD / 124.24

2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	11/25/2020	11/27/2020	Feldesman Tucker Leifer F 512-0800052,DC		CAPK Pcard(CAPL Pcard)	No	7,196.00 USD / 7,196.00

Total Charges: 7,320.24 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

12/01/2020 09:25 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**HERNANDEZ, FREDDY**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-8889**	End Date:	**11/30/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

---End of Report---

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WELLS FARGO

Statement Expenses

12/01/2020 09:26 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**MATTHEWS, TRACO**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-3726**	End Date:	**11/30/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

---End of Report---

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WELLS FARGO

Statement Expenses

12/01/2020 09:27 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**MCGRANAHAN, LISA**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-9914**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

---End of Report---

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WELLS FARGO

Statement Expenses

12/01/2020 09:27 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**MEADE, JERRY**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-5025**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**695.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**695.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	11/04/2020	11/05/2020	Eb Virtual Ccfp Round 801-413-7200,CA		CAPK Pcard(CAPL Pcard)	No	695.00 USD / 695.00

Total Charges: 695.00 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

12/01/2020 09:28 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**RAM, PRITIKA**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7074**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**187.85 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**187.85 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	11/24/2020	11/27/2020	Office Depot #952 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	66.55 USD / 66.55
2.	11/24/2020	11/27/2020	Office Depot #952 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	97.34 USD / 97.34
3.	11/25/2020	11/27/2020	La Times Subscription 213-283-2274,CA		CAPK Pcard(CAPL Pcard)	No	23.96 USD / 23.96

Total Charges: 187.85 USD

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WELLS FARGO

Statement Expenses

12/01/2020 09:28 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**SEGOVIA, CARMEN**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7025**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**8,428.74 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**8,428.74 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	11/03/2020	11/04/2020	Fs Optimoroute 877-3278914,CA		CAPK Pcard(CAPL Pcard)	No	114.00 USD / 114.00
	Description	Monthly subscription Food2Door					
2.	11/02/2020	11/04/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	Yes	1,189.02 USD / 1,189.02
	Description	Rental charge for Food2Door delivery van					
3.	11/02/2020	11/04/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	Yes	1,189.02 USD / 1,189.02
	Description	Rental charge for Food2Door delivery van					
4.	11/02/2020	11/04/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	Yes	1,189.02 USD / 1,189.02
	Description	Rental charge for Food2Door delivery van					
5.	11/05/2020	11/09/2020	International Plastics - 864-297-8000,SC		CAPK Pcard(CAPL Pcard)	Yes	104.54 USD / 104.54
	Description	Clear zip lock bags for Cal Fresh Healthy Living					
6.	11/09/2020	11/10/2020	Lassens Natural Foods-bk Bakersfield,CA		CAPK Pcard(CAPL Pcard)	Yes	69.56 USD / 69.56
	Description	Food for special diets-Central Kitchen					
7.	11/09/2020	11/10/2020	Walgreens #6756 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	Yes	154.20 USD / 154.20
	Description	Infant formula-Central Kitchen					
8.	11/17/2020	11/18/2020	Walmart.com Aa 800-966-6546,AR		CAPK Pcard(CAPL Pcard)	Yes	967.44 USD / 967.44

	Description	Infant formula-Central Kitchen				
9.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	11/22/2020	11/23/2020	California Wic Assoc 916-448-2280,CA		CAPK Pcard(CAPL Pcard)	Yes	200.00 USD / 200.00
	Description	Conference registration-Kathy Lujan/Lorna Speight					
10.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	11/24/2020	11/25/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98
	Description	Rental charge for Food2Door delivery van					
11.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	11/24/2020	11/25/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98
	Description	Rental charge for Food2Door delivery van					
12.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	11/24/2020	11/25/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98
	Description	Rental charge for Food2Door delivery van					

Total Charges: 8,428.74 USD

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WELLS FARGO

Statement Expenses

12/01/2020 09:29 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**SHEGOS, SHEILA**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-0776**	End Date:	**11/30/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

12/01/2020 09:29 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**TOBIAS, JEREMY**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7066**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**0.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**0.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

12/01/2020 09:34 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**WAGNER, EMILIO**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7041**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**2,328.51 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**2,328.51 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	11/07/2020	11/09/2020	Vzwrlss Prpay Autopay 888-294-6804,FL		CAPK Pcard(CAPL Pcard)	No	65.00 USD / 65.00
	Description	Verizon Autopay 6605-188-000-120-000-00-4-1					
2.	11/10/2020	11/10/2020	Microsoft Store Redmond,WA		CAPK Pcard(CAPL Pcard)	No	99.00 USD / 99.00
3.	11/17/2020	11/18/2020	Bestbuycom806369592486 Richfield,MN		CAPK Pcard(CAPL Pcard)	No	74.68 USD / 74.68
4.	11/17/2020	11/18/2020	Bestbuycom806369592486 Richfield,MN		CAPK Pcard(CAPL Pcard)	No	108.24 USD / 108.24
5.	11/17/2020	11/18/2020	Bestbuycom806369592486 Richfield,MN		CAPK Pcard(CAPL Pcard)	No	676.14 USD / 676.14
6.	11/18/2020	11/19/2020	Microsoft Store Redmond,WA		CAPK Pcard(CAPL Pcard)	No	99.00 USD / 99.00
7.	11/19/2020	11/20/2020	Onestepgpscom 181-865-9203,CA		CAPK Pcard(CAPL Pcard)	No	209.25 USD / 209.25
8.	11/20/2020	11/23/2020	Bosstab Corp Httpswww.boss,TX		CAPK Pcard(CAPL Pcard)	No	551.80 USD / 551.80
9.	11/20/2020	11/23/2020	Mindbody, Inc. 805-5462000,CA		CAPK Pcard(CAPL Pcard)	No	445.40 USD / 445.40

Total Charges: 2,328.51 USD

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WELLS FARGO

Statement Expenses

12/01/2020 09:35 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**WEBSTER, TRACY**	Start Date:	**11/01/2020**
Card Number:	**xxxx-xxxx-xxxx-6993**	End Date:	**11/30/2020**
Status:	**Open**	Reminder Period:	**12/01/2020** through **12/03/2020**
Charges:	**279.00 USD**	Grace Period:	**12/04/2020** through **12/06/2020**
Out-of-pocket:	**0.00 USD**	Approval Period:	**12/07/2020** through **12/10/2020**
Total Amount:	**279.00 USD**	Download Period:	**12/11/2020** through **12/28/2020**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	11/20/2020	11/23/2020	Abila, Inc 512-8613118,TX		CAPK Pcard(CAPL Pcard)	No	279.00 USD / 279.00

Total Charges: 279.00 USD

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COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2020 TO FEBRUARY 28, 2021 (7 OF 12 MONTHS OR 75.00%)

Line Item	2020/21 Budget	3/1/20 - 11/30/20 Actual	% Expended	Available Budget
USDA Revenue (Note A)	619,546	579,685	93.6%	39,861
Head Start Subsidy	1,080,077	719,318	66.6%	360,759
Total Revenue	1,699,623	1,299,003	76.4%	400,620
Expenditures (Note B)				
Salaries	597,785	442,541	74.0%	155,244
Benefits	193,353	138,407	71.6%	54,946
Vehicle Gasoline, Repair/Maintenance	27,000	20,485	75.9%	6,515
Space Costs	48,202	93,899	194.8%	(45,697)
Supplies - Office & Food Service	86,000	54,242	63.1%	31,758
Equipment Repair/Maintenance & Lease	35,300	4,203	11.9%	31,097
Communication	13,000	11,328	87.1%	1,672
Risk Insurance	12,700	11,033	86.9%	1,667
Printing	1,000	434	43.4%	566
Hiring & Employee Costs	100	-	0.0%	100
First Aid	500	437	87.4%	63
Other Misc	-	454	-	(454)
Raw Food/Vended Meals	502,129	394,189	78.5%	107,940
Sub Total	1,517,069	1,171,652	77.2%	345,417
Adult Meals Prepared	28,497	74,330	260.8%	(45,833)
Indirect	154,057	53,021	34.4%	101,036
Total Expenditures	1,699,623	1,299,003	76.4%	400,620

	Prior Period	November 2020	Cumulative
Total Meals Prepared and Vended (Note C)	315,368	44,912	360,280
Total Meals Claimed	197,820	34,664	232,484
Difference	117,548	10,248	127,796

Percentage Claimed to Prepared/Vended		77.2%	64.5%

Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.

Note B: Expenditures are for meals prepared, including vended meals.

Note C: Total number of meals delivered to the centers and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/20 - 6/30/21 (3 OF 12 MONTHS = 25.0%)

Contract CMAP-9000	July 2020	Aug 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	June 2021	Total	%	% Earned to MRA
Provider Payments	$ 431,498	$ 519,622	$ 587,970	$ 548,302	$ -	$ -	$ -	$ -	$ -				$ 2,087,392		
Add: Family Fees	-	-	-	-	-	-	-	-	-	-	-	-	$ -		
Net Provider Payments	$ 431,498	$ 519,622	$ 587,970	$ 548,302	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,087,392	82.46%	
Maximum Reimburseable Amount (MRA) for Provider Payments													**7,907,363**		**26.40%**
Administration & Support Services Revenue															
Provider Payments	$ 431,498	$ 519,622	$ 587,970	$ 548,302	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,087,392		
Reimbursement Rate	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	$ 91,530	$ 110,223	$ 124,721	$ 116,306	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 442,780		
Program Administration/Support Services Costs	65,934	71,199	71,318	69,812									278,263	10.99%	
Indirect (10% x MTDC) Costs	48,956	58,294	65,124	47,661									220,035	6.55%	
Transfer Indirect to CSBG	-	(42,232)	(12,105)										(54,337)		
Total Operating Costs	$ 114,890	$ 87,261	$ 124,337	$ 117,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	443,960	17.54%	
Revenue Earned Over/(Under) Costs	$ (23,360)	$ 22,962	$ 384	$ (1,167)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	(1,181)		
TOTAL COSTS - NET OF FAMILY FEES	$ 546,388	$ 606,883	$ 712,306	$ 665,775	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	2,531,352	100.00%	

Note 1: Administration and Support Services revenue is earned based on the amount of provider payments incurred. Example:

Provider payments	2,087,392
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	442,780

Note 2: The maximum reimburseable amount per the 2020/21 State contract is as follows:

Provider Payments	7,907,363	82.50%
Administration	1,437,702	15.00%
Support Services	239,617	2.50%
Maximum Reimbursable Amount (MRA)	9,584,682	100.00%

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2019/20 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/20 - 6/30/21 (5 OF 12 MONTHS = 41.67%)

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	2/29/2021	Mar-21	Apr-21	May-21	Jun-21	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-0052)														
Adjusted Days of Enrollment - Certified	2,921	2,982	2,982	4,151	3,418								16,454	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 144,717	$ 147,753	$ 147,728	$ 205,635	$ 169,309	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 815,142	**23.06%**
Maximum Reimburseable Amount (MRA)													**$3,535,022**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	96.80%	99.43%	99.43%	97.42%	98.93%									**99.04%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%									100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-0126)														
Adjusted Days of Enrollment - Certified	1,174	1,581	3,070	5,342	4,676								15,842	
Reimbursement Rate per Child per Day	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	
Revenue Earned	$ 58,501	$ 78,791	$ 153,040	$ 266,289	$ 233,088	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 789,708	**18.08%**
Maximum Reimburseable Amount (MRA)													**$4,367,697**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	97.90%	98.36%	98.18%	98.38%	97.03%									**98.02%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%									100.00%
MIGRANT CHILD CARE (CMIG-0004)														
	195	159	138	159	147								798	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 9,664	$ 7,886	$ 6,837	$ 7,868	$ 7,276	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,531	**15.54%**
Maximum Reimburseable Amount (MRA)													**$254,377**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	98.30%	100.00%	97.62%	100.00%	98.52%									**99.54%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%									100.00%

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimburseable amount is per the 2020/21 State contracts.

Division/CFO: Tracy Webster, CFO **Month/Year:** November-2020

Program/Work Unit: Not Applicable **Director of Finance:** Lorraine Casillas

Services: Overall financial and accounting functions of the organization

Activities	November-2020		Year to Date 03/1/20 -11/30/20	
Description	**Number**	**Amount**	**Number**	**Amount**
Bank Deposits	9	3,267,645	118	25,045,147
Wire Deposits	10	335,417	117	8,029,276
Head Start/IRS Drawdowns	4	2,446,477	46	23,325,211
Vendor Checks Issued	548	2,118,384	6,683	23,107,807
Payroll Disbursed		2,875,634		24,370,988
Grant Reports Prepared	26		251	
Americorp Fed				
Americorp State				
CalFresh Outreach				
CalFresh SSI				
CALEITC				
CESH				
City of Bakersfield Homeless Housing & Preventic				
Commodity Supplemental Food Prog				
CSBG				
CSBG Cares				
DAP				
Differential Response				
Economic Empower				
EFAP Coronavirus Relief Fund				
First 5 Kern – Help Me Grow				
Goodwill				
Homeless LBNC				
Home Visit Program				
HUD				
KEDF Meal Delivery Restaurant Program				
LIHEAP				
MCAP Fiscal Report & Caseload				
Postive Youth				
Postive Youth Medi-Cal				
San Joaquin COE General Child Care				
WIC				

Total Division Staffing 21 positions + 1 Temp

1 Vacancies (Fiscal Technician)

CFO
Director of Finance
Finance Manager
Payroll Manager
Accounting Manager
Accountant (3)
Accounting Specialist
Accounting Technician (4)
Benefits Specialist
Benefits Technician
Fiscal Technician (2)
Payroll Specialists (3)
Administrative Assistant to CFO

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)

AS OF FEBRUARY 29, 2020

ASSETS	
Cash in Bank	3,642,878
Cash - Vacation Reserve	644,697
Petty Cash	500
Accounts Receivable	4,795,724
Travel Advance	3,475
Prepaid Expense	439,349
Inventory	1,419,797
Net Fixed Assets - Unrestricted	1,656,674
Net Fixed Assets - Restricted	8,778,811
Total Assets	21,381,904
LIABILITES AND NET ASSETS	
Accounts Payable	2,795,971
Accrued Expenses	894,006
Accrued Vacation	1,048,870
Line of Credit	-
Note Payable	1,852,804
Advance Payable	2,913
Deferred Revenue	887,394
Total Liabilites	7,481,959
Total Net Assets	13,899,945
Total Liabilities and Net Assets	21,381,904

STATEMENT OF OPERATIONS (UNAUDITED)

FOR THE PERIOD MARCH 1, 2019 TO FEBRUARY 29, 2020

REVENUE	
Grant Revenue	66,107,452
Donations	31,410,450
Other Revenue	1,835,376
In-Kind	190,735
Total Revenue	99,544,013
EXPENDITURES	
Salaries	28,545,273
Benefits	8,375,922
Travel	666,442
Space Costs	5,684,927
Supplies	2,551,784
Consultant/Contract Services	2,538,409
Other Costs	2,386,513
Program Costs	10,096,209
Capital Expenditures	-
Indirect	5,871,779
Donated Commodities	31,218,738
In-Kind	190,735
Total Expenditures	98,126,731
Net Change in Assets	1,417,282
Net Assets, beginning	12,482,663
Net Assets, ending	13,899,945

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)

AS OF OCTOBER 31, 2020

ASSETS	
Cash in Bank	5,690,356
Cash - Vacation Reserve	961,202
Petty Cash	300
Accounts Receivable	686,777
Travel Advance	2,469
Prepaid Expense	393,319
Inventory	1,452,497
Net Fixed Assets - Unrestricted	1,421,631
Net Fixed Assets - Restricted	8,413,482
Total Assets	19,022,033
LIABILITES AND NET ASSETS	
Accounts Payable	1,698,698
Accrued Expenses	21,880
Accrued Vacation	960,769
Line of Credit	-
Note Payable	1,552,710
Advance Payable	315,873
Deferred Revenue	-
Total Liabilites	4,549,930
Total Net Assets	14,472,103
Total Liabilities and Net Assets	19,022,033

STATEMENT OF OPERATIONS (UNAUDITED)

FOR THE PERIOD MARCH 1, 2020 TO OCTOBER 31, 2020

REVENUE	
Grant Revenue	48,128,224
Donations	3,043,622
Other Revenue	4,680,718
In-Kind	5,594,588
Total Revenue	61,447,152
EXPENDITURES	
Salaries	23,672,943
Benefits	6,922,461
Travel	171,495
Space Costs	4,608,352
Supplies	2,307,514
Consultant/Contract Services	2,302,616
Other Costs	2,176,346
Program Costs	7,845,088
Capital Expenditures	820,122
Indirect	4,453,469
In-Kind	5,594,588
Total Expenditures	60,874,994
Net Change in Assets	572,158
Net Assets, beginning	13,899,945
Net Assets, ending	14,472,103

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	35,295,491	21,803,707	13,491,784	62%
BENEFITS	10,824,659	6,441,684	4,382,975	60%
TRAVEL	925,612	166,960	758,652	18%
SPACE COST	11,015,674	3,891,314	7,124,360	35%
SUPPLIES	3,319,097	2,154,249	1,164,848	65%
EQUIPMENT	92,760	1,027,985	(935,225)	1108%
CONSULTANT/CONTRACT SERVICES	4,856,366	1,688,148	3,168,218	35%
OTHER COSTS	3,595,745	1,895,486	1,700,259	53%
PROGRAM COSTS	14,048,842	7,626,338	6,422,504	54%
INDIRECT	8,006,619	4,378,138	3,628,481	55%
TOTAL	91,980,865	51,074,007	40,906,858	56%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	24,696,802	16,056,987	8,639,815	65%
BENEFITS	7,909,663	4,802,854	3,106,809	61%
TRAVEL	417,754	59,736	358,018	14%
SPACE COST	9,500,942	2,613,692	6,887,250	28%
SUPPLIES	2,637,345	1,457,045	1,180,300	55%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	1,337,430	525,445	811,985	39%
OTHER COSTS	1,829,915	877,530	952,385	48%
PROGRAM COSTS	8,157,623	4,747,782	3,409,841	58%
INDIRECT	5,127,674	3,071,444	2,056,230	60%
TOTAL	61,615,148	34,212,515	27,402,633	56%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,228,141	2,704,194	1,523,947	64%
BENEFITS	1,235,823	695,910	539,913	56%
TRAVEL	242,490	86,295	156,195	36%
SPACE COST	650,140	617,795	32,345	95%
SUPPLIES	258,822	403,886	(145,064)	156%
EQUIPMENT	87,760	1,009,640	(921,880)	1150%
CONSULTANT/CONTRACT SERVICES	561,751	256,990	304,761	46%
OTHER COSTS	384,691	396,068	(11,377)	103%
PROGRAM COSTS	4,130,882	2,711,249	1,419,633	66%
INDIRECT	1,059,657	687,914	371,743	65%
TOTAL	12,840,157	9,569,941	3,270,216	75%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,082,216	1,094,115	988,101	53%
BENEFITS	543,661	270,120	273,541	50%
TRAVEL	146,000	7,290	138,710	5%
SPACE COST	315,785	140,093	175,692	44%
SUPPLIES	107,730	34,242	73,488	32%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	1,884,710	595,683	1,289,027	32%
OTHER COSTS	936,378	345,166	591,212	37%
PROGRAM COSTS	909,205	103,473	805,732	11%
INDIRECT	692,569	251,727	440,842	36%
TOTAL	7,618,254	2,841,910	4,776,344	37%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,446,168	1,370,616	1,075,552	56%
BENEFITS	623,618	287,436	336,182	46%
TRAVEL	76,378	12,590	63,788	16%
SPACE COST	338,374	386,003	(47,629)	114%
SUPPLIES	176,583	182,117	(5,534)	103%
EQUIPMENT	5,000	18,345	(13,345)	367%
CONSULTANT/CONTRACT SERVICES	507,725	128,904	378,821	25%
OTHER COSTS	371,772	192,527	179,245	52%
PROGRAM COSTS	798,132	62,940	735,192	8%
INDIRECT	482,423	227,114	255,309	47%
TOTAL	5,826,173	2,868,592	2,957,581	49%

5,826,173

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,567,468	421,788	1,145,680	27%
BENEFITS	438,247	144,040	294,207	33%
TRAVEL	42,990	1,049	41,941	2%
SPACE COST	208,233	133,519	74,714	64%
SUPPLIES	132,517	70,226	62,291	53%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	514,750	802	513,948	0%
OTHER COSTS	59,179	32,509	26,670	55%
PROGRAM COSTS	53,000	894	52,106	2%
INDIRECT	601,652	78,952	522,700	13%
TOTAL	3,618,036	883,778	2,734,258	24%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 11-30-20 (75.0%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	274,696	156,007	118,689	57%
BENEFITS	73,647	241,324	(167,677)	328%
TRAVEL	-	-	-	0%
SPACE COST	2,200	211	1,989	10%
SUPPLIES	6,100	6,733	(633)	110%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	50,000	180,324	(130,324)	361%
OTHER COSTS	13,810	51,686	(37,876)	374%
PROGRAM COSTS	-	-	-	0%
INDIRECT	42,644	60,987	(18,343)	143%
TOTAL	463,097	697,272	(234,175)	151%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2020/21
BUDGET TO ACTUAL - 3/1/20 TO 11/30/20 (9 OF 12 MONTHS = 75.0%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	**$ 7,642,243**	**$ 4,378,138**	**57.3%**	**$ 3,264,105**
Expenditures				
Salaries	3,710,632	2,016,006	54.3%	1,694,626
Benefits @ 24.2% actual	906,536	454,911	50.2%	451,625
Total Personnel Costs	4,617,168	2,470,918	53.5%	2,146,250
Operating Costs				
Travel	56,750	6,475	11.4%	50,275
Space Costs	193,300	150,880	78.1%	42,420
Supplies	119,400	115,771	97.0%	3,629
Consultant/Contract	1,004,366	638,154	63.5%	366,212
Other Operating Costs	298,600	203,352	68.1%	95,248
Total Operating Costs	1,672,416	1,114,632	66.6%	557,784
Total Expenditures	**$ 6,289,584**	**$ 3,585,549**	**57.0%**	**$ 2,704,035**
Excess Indirect Revenue	**$ 1,352,659**	**$ 792,589**		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	$ 917,844	$ 545,294	59.4%	$ 372,550
Operations	1,937,318	1,211,613	62.5%	725,705
Executive	1,145,335	391,967	34.2%	753,368
Community Development	354,917	271,992	76.6%	82,925
Finance	1,757,619	1,160,891	66.0%	596,728
Youth and Community Svcs	176,551	3,792	2.1%	172,759
	$ 6,289,584	$ 3,585,549	57.0%	$ 2,704,035

Prepared Date: 12/08/2020

DATE	January 6, 2021
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID: 404 130 348#

Personnel & Affirmative Action Committee Minutes

1. **Call to Order**

   Committee Chair Fred Plane called the meeting to order at 12:00 pm via Tele-Conference with opportunity for the public to join at the Community Action Partnership of Kern administrative building, located at 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

   Roll Call was taken with a quorum present.

   Present: Jose Gurrola, Jonathan Mullings, and Fred Plane

   Absent: Yolanda Ochoa

   Others present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Fred Hernandez, Director of Youth & Community Services; Traco Matthews, Chief Program Officer; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Sheila Shegos, Director of Community Development; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; and other CAPK staff.

3. **Approval of Agenda**

   Motion was made and seconded to approve the Personnel & Affirmative Action Committee Agenda for January 6, 2021. Carried by unanimous vote (Mullings/Gurrola).

4. **Public Forum**

   No one addressed the Committee.

5. **New Business**

   a. Open Enrollment Update – Lisa McGranahan, Director of Human Resources – ***Info Item***

      Lisa McGranahan presented the results from the recent employee benefits Open Enrollment and noted there was an increase in enrollment from 2020. Reasons given for non-participation is that the employees have other coverage. Lisa also highlighted the Wellness Incentive program for employees and encouraged employees to participate.

b. Repointing of MCAP Specialists Positions – Susana Magana, MCAP Program Manager – ***Action Item***

Susana Magana presented the above action item for approval.

Motion was made and seconded to approve staff's recommendation (Mullings/Gurrola).

6. Committee Member Comments

No comments.

7. Next Scheduled Meeting

Personnel & Affirmative Action Committee
12:00 pm
Wednesday, February 3, 2021
5005 Business Park North
Bakersfield, CA 93309

8. Adjournment

The meeting was adjourned at 12:10 pm.

MEMORANDUM

To: Personnel Committee

From: Lisa McGranahan, Director of Human Resources

Date: January 6, 2021

Subject: *Agenda Item 6a*: Open Enrollment Update – **Info Item**

Executive Summary

Human Resources staff successfully afforded 875 benefit-eligible employees an opportunity to learn about and select a variety of benefit options during Open Enrollment in November 2020. Continuing the yearly upward trend of a greater number of employees electing medical coverage, enrollment in an Aetna medical plan at the start of 2021 stands at 517 employees with 975 covered lives.

	2019	2020	2021
Benefit-Eligible Employees	835	853	875
EE Medical Plan Enrollment	456	487	517
(as of January 1)			

A total of 358 employees declined medical coverage. A summary of the reasons for declining are as follows:

Reason	Total	Percentage
I am choosing to not enroll in any medical coverage	46	13%
I am participating in a state exchange plan or Medi-Cal plan	23	6%
I am participating in my parent's medical plan	111	31%
I am participating in my spouse's medical plan	121	34%
Unknown	57	16%
TOTAL	**358**	**100%**

Continuing for the 2021 plan year, Aetna employee members have an opportunity to receive a one-time, taxable incentive of $100 to visit their primary care doctor and complete an annual physical exam. The incentive is paid as a payroll item after submitting their authorization to participate and exam results to our program partner, Wellworks. Limited, deidentified health and demographic information will be provided to the agency summarizing participants who complete the program. The incentive program is available until December 31, 2021.

Promotion of the incentive opportunity includes an email campaign, posters distributed to all agency locations, a website where participants can track their participation, assistance from Human Resources staff, and marketing and telephonic support from Wellworks throughout the year. Administrative cost for the program is $10.00 per employee who submits program materials with a minimum required participation of 100 employee members. Lastly, Aetna insurance cards have been distributed and employees have begun to receive them.

MEMORANDUM

To: Personnel Committee

From: Susana Magana, Program Manager

Date: January 6, 2021

Subject: *Agenda Item 6b*: Repointing of MCAP Specialists positions – **Action Item**

In October 2020, CAPK Migrant Childcare Program (MCAP) staff worked with Human Resources (HR) to revise 2 job descriptions to reflect the duties and responsibilities of the MCAP specialists' positions. Included with this memo are 2 job descriptions, MCAP Family Service Specialist and MCAP Subsidized Reimbursement Specialist, that have been reviewed and repointed by HR and are presented to the Committee for approval.

The results of the repointing of the positions are as follows:

Position	Current Grade	Proposed Grade	Min	Mid	Max
Family Services Specialist	5	N/A	$15.28	$17.99	$20.68
Family Services Specialist	N/A	8	$19.14	$23.90	$28.69
Subsidized Services Specialist	5	N/A	$15.28	$17.99	$20.68
Subsidized Services Specialist	N/A	8	$19.14	$23.90	$28.69

Despite statewide program cuts in the last few years, the MCAP program has continued to grow. In fact, the program has grown 61% from 2016 to 2020. In 2016 our contract amount was $5.9 million. With the increase in funding caseloads have almost doubled.

Funding for this is included in the current $9,612,682.00 contract for CAPK MCAP from the California Department of Education (CDE). The budget impact for FY 20-21 is an increase of about $2,700 for each of the 8 Family Services Specialist and each of 4 Subsidized Reimbursement Specialists positions for a total of $32,400 in wages plus benefits. The impact on the CAPK MCAP budget is projected to be sustainable.

The updated job descriptions coincide with the CAPK Strategic Goal that will give the program a more engaged staff and better retention. This is an ongoing project to revise all the job descriptions of the CAPK MCAP program to help curve the high turnover rate.

The next step will be the approval of the attached job descriptions and salary range for the specialist's positions. CAPK MCAP will return to this Committee in the future to review and approve the remaining leadership and support staff job descriptions and salary ranges.

Recommendation:
Staff recommends approval of the CAPK MCAP Program revision of the two specialist's job descriptions and compensation grades.

Attachments:
MCAP Family Services Specialist and MCAP Subsidized Reimbursement Specialist Job Descriptions

Subsidized Reimbursement Specialist – Migrant Childcare Alternative Payment Program (MCAPP)

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: **FLSA Status:** Non-Exempt **Date Approved:**

SUMMARY:
The Subsidized Reimbursement Specialist (SRS) is responsible to determine childcare provider eligibility and admission to participate in the program. The SRS is responsible to maintaining the provider files and family/child reimbursement files in accordance with state regulations and program policies and procedures, including the Fraud Prevention Protocol. The SRS is responsible for the case management and provides technical assistance and supportive services not limited to, any of the following: provider home visitations, provider referrals to other community agencies, follow-up, and demographic data tracking. The SRS processes childcare subsidy invoices to determine maximum subsidy reimbursements, based on the appropriate Regional Market Rate and state regulations. The SRS has the appropriate education, training, job experience, and/or equivalent experiences to operate both independently and as a team member to carry out program activities with minimal supervision.

SUPERVISION RECEIVED:
Receives supervision from the Subsidized Reimbursement Coordinator.

SUPERVISION EXERCISED:
None

DUTIES AND RESPONSIBILITIES:
Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

A. Essential Job Specific Duties:

1. Responsible to determine the maximum subsidy amount to be reimbursed to the provider based on the appropriate Regional Market Rate correlating to the county where the provider resides
2. Responsible to timely calculate, process, and track reimbursements and payments for childcare care provider subsidy invoices in accordance with federal and/or state regulations
3. Responsible for conducting interviews of new childcare providers to obtain, examine, and verify documentation needed to complete the required clearing process for provider participation in the federal and/or state program.
4. Responsible to gather and record childcare provider information data and maintain orderly physical files and maintain strict confidentiality of child/family reimbursement records.
5. Responsible for self-auditing reviews of provider files to ensure compliance with federal and/or state regulations and program policies and procedures
6. Responsible for maintaining a database for all necessary entries and case management of the provider electronic file.
7. Responsible to conduct scheduled and unscheduled childcare provider site visits to verify attendance records for authorized children, to provide technical assistance and to provide information on resources available within the Agency and in the community.

8. Responsible for conducting program orientations, to inform providers of their rights and responsibilities associated with their participation in a federal and/or state program.
9. Responsible to maintain and manage participating provider reimbursements/payments. Provide routine provider follow-ups to provide technical assistance and ensure that provider is maintaining program participation compliance.
10. Responsible to retrieve call logs and complete Provider Notices or provide referrals as appropriate.
11. Responsible for accurate, up-to-date records and other appropriate documentation and forms as specified by program requirements and provides provider reports to Coordinator or MCAPP staff when requested, required, or pertinent.
12. Ensures that program records and files are maintained in compliance with reporting and auditing requirements.
13. Assists providers with the proper completion of forms required by MCAPP and in response to their inquiries.
14. Keeps in close communication with coordinator regarding the monitoring and maintenance of all assigned duties and functions, as well as with other program staff, as indicated.
15. Prepare and present program information to small and large groups

B. Other Job Specific Duties:

1. Attends all meetings, trainings, and conferences as assigned.
2. Maintains a safe and functional work environment.
3. Works alternative hours as required, including nights and weekends.
4. Is proactive in the effort to recruit and enroll families that qualify for MCAPP.
5. Performs any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

Agency policies and procedures.
Applicable federal, state, and local laws, codes, and regulations.
Departmental policies and procedures.
Modern office practices, methods, procedures, and equipment, including computers and 10-key calculator
Computer applications, including but not limited to, Windows, Word, Excel and Access.
Problems of socially and economically challenged families.

Ability to:

Plan, organize, allocate, and control substantial resources.
Work independently within scope of authority
Recommend changes to offices procedures, as appropriate.
Prepare clear and concise caseload reports.
Exercise sound, independent judgment within the programs policies & procedures and State mandates/regulations
Communicate effectively, verbally and in writing fluently in both English and Spanish
Effectively present program information to the public in small and large group settings
Demonstrate good interpersonal skills.
Demonstrate excellent customer service
Operate and use modern office equipment including computer, copier, scanners etc.

Proficiently work with word processing, spreadsheets, database and related software applications
Work with accuracy and attention to detail
Establish professional working relationships with staff, agencies, and parents.

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- AA degree in business administration, bookkeeping, accounting or closely related field
- Five (5) years of working with various socio-economic populations, farm working population migrant farm working population, social services, family education, or related field.
- Five (5) years of working in an administrative field with emphasis on fiscal functions
- Proficient in MS Office Suite, specifically Excel
- Knowledge of regulations governing state programs, desirable.
- Any equivalent combination of education, training and/or experience that will provide the capabilities to perform the described duties

OTHER REQUIREMENTS:

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by DMV printout.
- Completion of physical, TB clearance, and substance abuse screening upon offer of employment.
- **Fully fluent in English and Spanish Required (MUST be able read, write, and speak both).**

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Subsidized Reimbursement Specialist			
Activity Hours Per Day	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x					

Family Service Specialist - MCAPP

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: **FLSA Status:** Non-Exempt **Date Approved:**

SUMMARY:
The Family Service Specialist (FSS) is responsible to determine family eligibility and enrollment. The FSS is responsible to maintaining the family/child files in accordance with state regulations and program policies and procedures, including the Fraud Prevention Protocol and develops and conducts outreach activities to maintain the assigned caseload child count. The FSS is responsible for the case management and provides technical assistance and supportive services not limited to, any of the following: home visitations, referrals to other community agencies, follow-up, and demographic data tracking. The FSS has the appropriate education, training, job experience, and/or equivalent experiences to operate both independently and as a team member to carry out program activities with minimal supervision.

SUPERVISION RECEIVED:
Receives supervision from the Family Service Coordinator.

SUPERVISION EXERCISED:
None

DUTIES AND RESPONSIBILITIES:
Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

A. Essential Job Specific Duties:

1. Responsible for conducting pre-screening of new applicants to obtain, examine, and verify documentation needed to complete the required subsidy application for the federal and/or state program.
2. Responsible for verifying and determining program eligibility, prioritizing children for enrollment, monitor continued eligibility and recertifications
3. Responsible for calculating the preceding 12 months-worth of income documentation to determine income eligibility and assess family fees.
4. Responsible for the input, update, and maintenance of the electronic data files in the program database for all assigned children and families.
5. Responsible for accurate, up-to-date records and other appropriate documentation and forms as specified by program requirements and provides caseload reports to Coordinator or MCAPP staff when requested, required, or pertinent.
6. Responsible to gather and record family information data and maintain orderly physical files and maintain strict confidentiality of child/family records.
7. Responsible for self-auditing reviews of family files to ensure compliance with federal and/or state regulations and program policies and procedures
8. Responsible for conducting program orientations, to inform applicants of their rights and responsibilities associated with their participation in a federal and/or state program.
9. Responsible to maintain and manage enrolled family subsidy cases. Provide routine family follow-ups to provide technical assistance and ensure that family is maintaining program participation compliance.

10. Provide information and refer applicants to resources available within the Agency and in the community.
11. Manage an assigned caseload and complete daily/weekly/monthly statistical enrollment reports.
12. Responsible to retrieve call logs and complete Notices of Action or provide referrals as appropriate.
13. Work closely with other agencies and organizations in the community as part of a collaborate effort to boost recruitment and maintain enrollment
14. Prepare and present program information to small and large groups

B. Other Job Specific Duties:

1. Attend all meetings, trainings, and conferences as assigned.
2. Maintain a safe and functional work environment.
3. Work alternative hours as required, including nights and weekends.
4. Is proactive in the effort to recruit and enroll families that qualify for Partnership programs.
5. Performs any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

Agency policies and procedures.
Applicable federal, state, and local laws, codes, and regulations.
Departmental policies and procedures.
Modern office practices, methods, procedures, and equipment, including computers and 10-key calculator
Computer applications, including but not limited to, Windows, Word, and Excel.
Problems of socially and economically challenged families.

Ability to:

Plan, prioritize, and organize workload.
Work independently within scope of authority
Recommend changes to offices procedures, as appropriate.
Prepare clear and concise caseload reports.
Exercise sound, independent judgment within the programs policies & procedures and State mandates/regulations
Communicate effectively, verbally and in writing fluently in both English and Spanish
Effectively present program information to the public in small and large group settings
Demonstrate good interpersonal skills
Demonstrate excellent customer service
Operate and use modern office equipment including computer, copier, scanners etc.
Proficiently work with word processing, spreadsheets, database and related software applications
Work with accuracy and attention to detail
Establish professional working relationships with staff, agencies, and parents.

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- AA degree in business, social work, child development, psychology or closely related field

- Five (5) years of working with various socio-economic populations, farm working population migrant farm working population, social services, family education, or related field.
- Five (5) years of working in an administrative field with emphasis on case management/administrative functions
- Knowledge of regulations governing state programs, desirable.
- Any equivalent combination of education, training and/or experience that will provide the capabilities to perform the described duties

OTHER REQUIREMENTS:

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Completion of physical, TB, and substance abuse screening upon offer of employment.
- **Fully fluent in English and Spanish Required (MUST be able read, write, and speak both).**

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Family Service Specialist			
Activity **Hours Per Day**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x					

DATE	January 13, 2021
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID: 112 732 630#

Program Review & Evaluation Committee Minutes

Per Governor's Executive Order N-25-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

1. **Call to Order**

   Committee Chair Nila Hogan called the meeting to order at 12:03 pm via Tele-Conference with opportunity for the public to join at the Community Action Partnership of Kern Administrative Building, located at 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

   Roll call was taken with a quorum present.

   Present: Nila Hogan, Michelle Jara-Rangel, Marian Panos, and Fred Plane

   Absent: Maritza Jimenez

   Others present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Fred Hernandez, Director of Youth & Community Services; Traco Matthews, Chief Program Officer; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Sheila Shegos, Director of Community Development; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; and other CAPK staff

3. **Approval of Agenda**

   Motion was made and seconded to approve the Program Review & Evaluation Committee meeting agenda for January 13, 2021. Carried by unanimous vote (Plane/Panos).

4. **Public Forum**

   No one addressed the Committee.

5. **Program Presentation**

   No presentation for January 2021.

6. **New Business**

   a. November & December 2020 Program Reports – Pritika Ram, Director of Administration – ***Action Item***

      Pritika Ram presented a summary of the above reports for approval.

Motion was made and seconded to approve the November & December 2020 Program Reports. Carried by unanimous vote (Jara-Rangel/Panos).

b. Application Status Reports & Funding Requests – Pritika Ram, Director of Administration – ***Action Item***

Pritika Ram presented the above Application Status Reports for November & December 2020 and two Funding Requests for approval.

Motion was made and seconded to approve the Application Status Reports and Funding Requests for November & December 2020. Carried by unanimous vote (Plane/Jara-Rangel)

c. November & December 2020 Head Start / State Child Development Enrollment Update & Meals Report – Ginger Mendez, Head Start State Enrollment Attendance Manager – ***Action Item***

Ginger Mendez presented the above reports for November & December 2020 for approval.

Marian Panos inquired about the Plan of Action timeline. Jerry Meade confirmed that the Office of Head Start (OHS) has paused the prior Plan of Action due to the pandemic. Once the pandemic has subsided, the OHS will revisit the enrollment Plan of Action but the Head Start staff has no concerns.

Marian Panos also questioned the status of the waitlist for enrollment and encouraged staff to be proactive with their efforts to increase enrollment.

Motion was made and seconded to approve the November & December 2020 Head Start / State Child Development Enrollment Update & Meals Report. Carried by unanimous vote (Panos/Jara-Rangel).

d. Summary of Changes to the 2020-2021 Recruitment & Selection Plan – Ginger Mendez, Head Start State Enrollment Attendance Manager – Action Item

Ginger Mendez presented the above plan for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Plane/Panos).

e. 2021-22 Program Calendar – Vanessa Cortez, Administrative Analyst – ***Action Item***

Vanessa Cortez presented the above Head Start Program Calendar for approval.

Motion was made and seconded to approve staff's recommendation. Carried by unanimous vote (Panos/Jara-Rangel).

f. Status Update – Customer Relationship Management (CRM) Platform – Emilio Wagner, Director of Operations – ***Info Item***.

Emilio Wagner and Ryan Dozier provided an update on the Customer Relationship Management (CRM) platform project. Much progress has been made despite the many challenges. The centralized point of data management will greatly enhance data collection efforts for the entire agency.

7. Committee Member Comments

- Jeremy Tobias reminded the Committee that this meeting will be the last with the current members. Following the election of officers at the January Board of Directors meeting, the Chair will reassign members to each Committee. Jeremy encouraged the members to submit their preferences to Paula before month-end.

8. Next Scheduled Meeting

Program Review & Evaluation Committee
12:00 pm
Wednesday, February 10, 2021
5005 Business Park North
Bakersfield, CA 93309

9. Adjournment

The meeting was adjourned at 1:11 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development Sheila Shegos		**Month/Year: November 1- December 31 2020**
Program/Work Unit: 2-1-1 Kern County	**Staffing:** 20	**Program Manager:** Irene Fonseca

Services: Provides 24/7 information and referral services via phone or CAPK 2-1-1 website to residents of Kern County. 2-1-1 also provides call handling services for Kings, Tulare, and Stanislaus Counties. 2-1-1 serves as the call center for the CAPK Energy Program and VITA Program. 2-1-1 is the entry point to homeless services by way of the Coordinated Entry System—2-1-1 screens callers experiencing homelessness and connects them with CES Homeless Navigators who links the client to necessary services. 2-1-1 in collaboration with First 5 of Kern, is an access point for parents of children ages 0-5 to complete an online developmental assessment to aid in early intervention of identified delays. 2-1-1 also offers over the phone Calfresh application assistance to eligible Kern County residents, via the GetCalfresh.org website. Effective September 2020, 2-1-1 offers over the phone Medi-Cal application assistance via C4Yourself.org.

Activities	**Description**			
Information & Referral Services	**Incoming**	**Answered**	**Unanswered**	**Referrals**
Kern County	14,538	11,522	3,016 (21%)	23,387
Kings County	892	625	267 (30%)	*
Tulare County	6,906	4,423	2,483 (36%)	*
Stanislaus County	3,145	2,346	799 (25%)	*
Total	25,481	18,916	6,565(26%)	

*2-1-1 Kern does not have access to the iCarol database for these counties. Per the agreements, 2-1-1 Kern provides referrals but does not track them. The information goes directly to the iCarol databases for the individual counties.

Most Requested Services	Rent Payment Assistance	Food Pantry	Homeless Shelter
Top 3 Unmet Needs	SNAP Assistance	Home Delivered Meals	Homeless Shelter

Other Services		**Month**	**YTD**
LIHEAP	Calls Answered	7,243	37,074
Weatherization	Calls Routed through 2-1-1	568	3,792
Mental Health	Calls Answered	595	3,439
Rental Assistance	Calls Answered	4,651	7,751
VITA	Calls Routed through 2-1-1	0	9,880
Website Visitors	Duplicated Visitors to CAPK's 2-1-1 Kern web page	38,303	262,336

CalFresh Application	Over the Phone Application Assistance via GetCalfresh.org website (Supplemental Nutrition Assistance Program- SNAP/food stamps)	**Applications Submitted** **92**
Medi-Cal Application	Over the Phone Assistance via C4Yourself online application system (State and Federal Public Health Insurance Program)	**Applications Submitted** **49**
Ages and Stages Questionnaires	Over the Phone developmental assessment via Brookes online screening tool to aid in early intervention of identified delays for children 0-5	**Screenings Completed** **94**

Outreach Activities	**Outcomes**
• Distributed 2-1-1 flyers and promotional material to Community Based Organizations and Agencies including: United Domestic Workers, Panama Buena Vista School District and Kern County Probation Dept	• Total Flyers Distributed 550

COMMUNITY ACTION PARTNERSHIP OF KERN

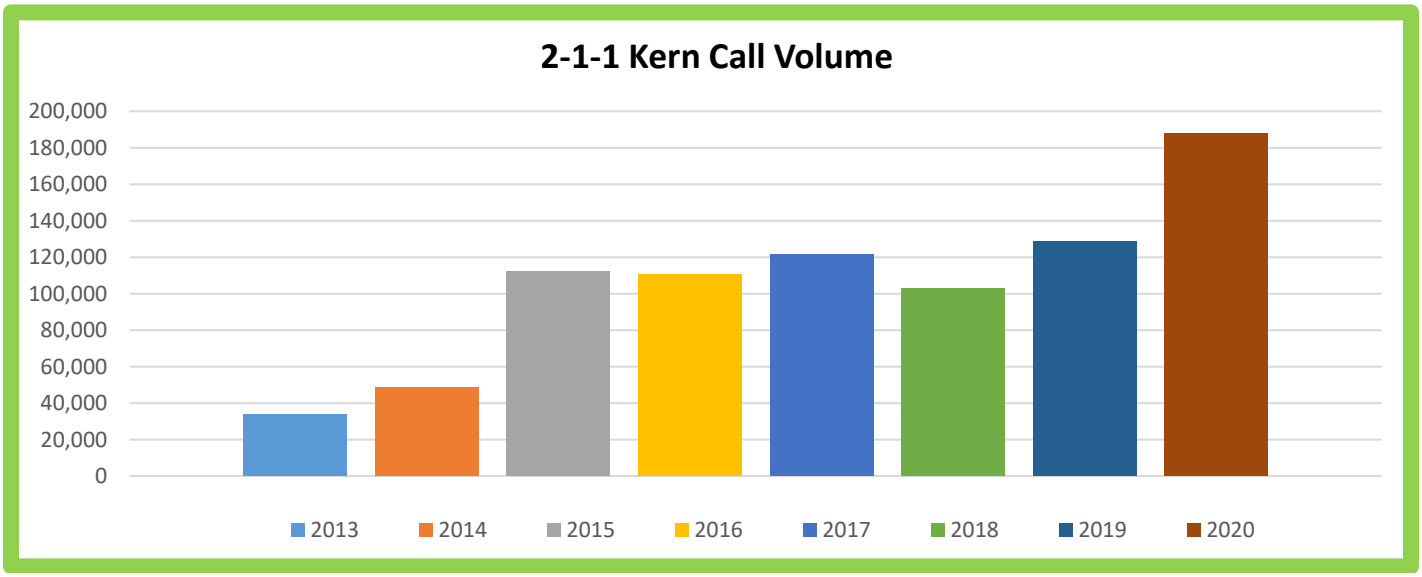
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Successes, Challenges and Goals:

Successes: In the month of November and December, 2-1-1 Kern Call Specialists provided Kern County residents with 13,538 COVID related resources including COVID testing site information, food, utility, rental and mortgage assistance along with current COVID state and industry guidance. 2-1-1 Call Specialists handled 31,405 calls for Kern, Kings, Tulare and Stanislaus County. From 2019 to current month 2020, 2-1-1 has seen a 47% increase in call volume. This would be considered a success as well as a challenge. The success is that 2-1-1 is becoming more widely known and utilized. 2-1-1 has been able to expand the reach, developed new partnerships and broadened the scope, allowing 2-1-1 to serve more individuals in need**.**

Challenges: As the COVID-19 pandemic progresses, 2-1-1 has seen a substantial increase in call volume for all campaigns. In 2019 during the months of March-December in comparison to 2020 March-December, the call volume increased in the amount of 46% due to the COVID pandemic and new services offered through CARES funding such as utility, rental and food. Unfortunately, 2-1-1 has also experienced a staffing shortage making it difficult to efficiently handle the call surge resulting in an increased wait time and increase in call abandonment rate. In 2019 the call abandonment rate ranged from 8-12%. Since COVID, the call abandonment rate has ranged from 13-26%.

Goals: The goal in the upcoming months is to fill the vacant positions and maintain adequate staffing enabling our call center to provide an effective service to the community. 2-1-1 must prepare for varying levels of staffing shortages, have contingency staffing plans in place, ensure prevention of staff burn out and have the ability to offer our Call Specialists competitive salaries to promote longevity with the 2-1-1 program. In 2016, the 2-1-1 staff retention rate was 75% and is now at 65%. The strategic planning goals will focus on staff support and retention.



COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community/ Fred Hernandez		**Month/Year:** November/December 2020
Program/Work Unit: AmeriCorps, KYMC	**Total Program Staffing:** 1 staff and 20 AmeriCorps Members (ACM's)	**Program Manager/Supervisor:** Carrie Farwell
Services: ACM's provide academic mentoring & enrichment modules to students & supported teachers at Vineland School District and CAPK After School Programs. **Program ended Dec. 31st**		

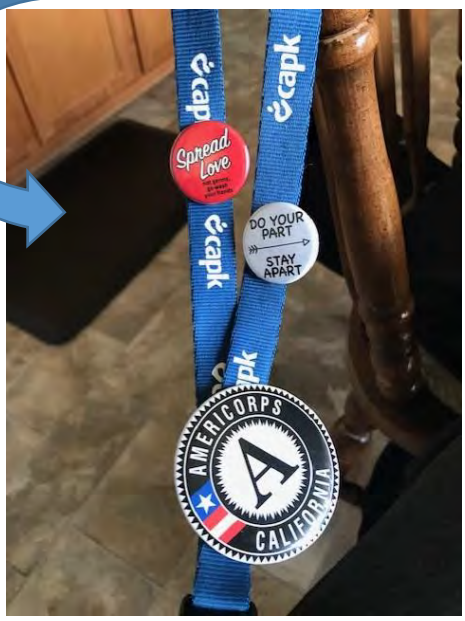
Activities		
	YTD Reporting Period January - December	
Description	**Month**	**YTD**
CAPK FRIENDSHIP HOUSE, DISTANCE LEARNING SUPPORT *ACM's provide check in support, distance learning support, and some homework assistance.* **DATA:** 2 ACM's provided 281 hours and supported 12 students	9/10	N/A
CAPK SHAFTER YOUTH CENTER, DISTANCE LEARNING SUPPORT *ACM's provide check in support, online support, help with safe student rotation, after school enrichment and homework help.* **DATA:** 2 ACM's served 412 hours and supported 10 students		
TYM4CHANGE, YPAR (Youth Participatory Active Research Team) *Responsible for conducting surveys, providing research & collecting & synthesizing data, and archiving information. Responsible for maintaining AmeriCorps photos and social media. YPAR created promotional flyers and videos for the Vineland Enrichment Modules.* ***The YPAR Team in coordination with Site Lead Dixie King (Evaluator) and TYM4CHANGE have processed food scarcity data based on the surveys collected during food distributions throughout Kern County, during COVID19. Once complete, they will share with CAPK*** **DATA**: 9 ACM's provided 480 hours		
VINELAND ELEMENTARY & SUNSET MIDDLE SCHOOL *Members provide distance learning support for teachers and students; take attendance, provide homework help, make phone calls home, distribute packets, and grade homework.* **VINELAND DATA:** 3 ACM's provided 294 hours **SUNSET DATA:** 4 ACM's provided 342 hours **DISTRICTWIDE CUMMULITIVE DATA:** 56 homework help sessions, 437 phone calls to families, 73 small groups facilitated, 138 packets prepared, 73 small groups facilitated/monitored, 26 testing groups monitored.		
VINELAND SCHOOL DISTRICT ENRICHMENT PROJECT (U.S. Constitution Module) **DATA:** 16 ACM's spent 1,886 hours meeting, planning, and preparing for online enrichment modules. Provided 4 modules for 53 8th grade students 55 minutes a day for 2.5 weeks. Module Topics: United Stated Constitution, Preamble & Amendments Teaching modules based on learning styles, Kinetic, Visual and Auditory. Over 50% of the students memorized the preamble (graduation requirement). They will continue to work on the amendments with their teachers and test in the Spring.		

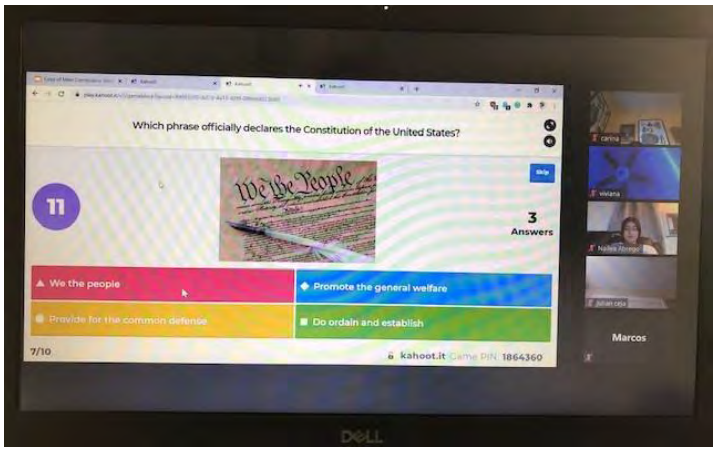
Noteworthy: **Please visit our FB and Instagram Pages @ Kern Youth Making Change**

US Constitution flyer created by YPAR members to promote the Constitution Test and introduce the importance od the constitution to 8th grade students.



Always promoting Safety





Virtual Constitution Module with students. Members used resources like Kahoot to help student retain the information and have a little fun!

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		**Month/Year:** November/December 2020
Program/Work Unit: CalFresh Healthy Living	**Total Program Staffing**: 8	**Program Manager/Supervisor:** Tammy Fisher

Program/Work Unit Description: CAPK with funded and unfunded community partners that reflect the geographic, cultural, and ethnic diversity of Kern County help establish healthy eating habits and a physically active lifestyle, in accordance with the Supplemental Nutrition Assistant Program Education (SNAP-Ed) guidance mandated by the Food and Nutrition Act under Section 28, with an interest in improving nutrition, physical activity, public health, the built environment, and health care where CalFresh Healthy Living participants work, eat, live, shop, learn and play.
Second Year Strategic Goals: (1) The goal of engaging 45,000 unduplicated SNAP-Ed eligible residents by working with 146 community partners in Kern County. **(2)** Work at 105 SNAP-Ed eligible community sites to improve opportunities for the SNAP-Ed eligible population to have healthy choices within a limited budget and physical activity consistent with Dietary Guidelines for Americans (DGA) and USDA Food Guidance. **(3)** Assist in program planning and implementation of 25 sustainable measures to ensure changes support healthy eating and physical activity. (*USDA SNAP Second Fiscal Year begins 10/1/2020 thru 9/30/2021)*

Fiscal Year 2022 Goals	CAPK CalFresh Healthy Living Domain Activities			Status	
				Month	YTD
	SHOP Domain	**LEARN Domain**	**LIVE Domain**		
(1) Goal to engage 45,000 unduplicated SNAP-Ed eligible residents in CalFresh Healthy Living **Direct Education (DE)** by working with 146 C**ommunity Partners** in Kern County.	19 Partners 0 (DE) *Unable to provide DE due to COVID-19 Pandemic restrictions.*	22 Partners 2,425 (DE) *Virtual Direct Education*	7 Partners 30 (DE) *Virtual Direct Education*	**48** **2,455**	**48** **2,455**
(2) Work at 105 SNAP-Ed eligible **Community Sites** to improve opportunities for the SNAP-Ed eligible population.	19 CAPK FOOD BANK & Pantry Sites	21 School Sites at Subcontracted School Districts of KCSOS, LESD, and KUSD	5 HealthCare Clinics & Community Sites	**45**	**45**
(3) Assist in planning and implementation of **25 Sustainable Measures** to ensure changes support healthy eating and physical activity.	19 Measures in progress to support healthy eating and physical activity in Communities.	3 Measures in progress to support healthy eating and physical activity at School Districts.	3 Measures in progress to support healthy eating and physical activity in Communities.	**25**	**25**

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development Sheila Shegos		**Month/Year: December 1-December 31 2020**
Program/Work Unit: Coordinated Entry Services (CES)	**Total Program Staffing: 5 CES**	**Program Manager/Supervisor: Rebecca Moreno**

Services: Facilitates Coordinated Entry and Assessments for Kern in compliance with HUD CoC requirements, and enveloping processes and procedures that maximize BKRHC member resources: collaborates with community partners and seeks to serve the full County of Kern.

Activities	**Description**						
Coordinated Entry Services	**Incoming**	**YTD**	**Outbound**	**YTD**	**Referrals**	**YTD**	**Pending**
Homeless	708	8124	233	6762	233	2385	475
Rental Assistance	1536	7751	1178	6843	582	3946	71
Online Rental Assistance	362	877	109	651	30	651	287
Total	2606	14141	1520	14256	848	6982	833

Breakdown of Combined CES Calls	Total	YTD
Alliance Against Family Violence	0	55
Currently Active with a Service Provider-Redirect to Service Provider	10	489
Bakersfield Homeless Center	14	220
Community Action Partnership of Kern (Rental Assistance)	198	1463
Clinica Sierra Vista	2	9
Declined Services/Assessment	53	1523
Does not Meet Program Criteria	57	749
Duplicate Call	300	2228
Flood Bakersfield Ministries	22	692
Kern Housing Authority (Rental Assistance application sent previously)	406	1073
Out of Service Area	1	47
Over Income 80% AMI	4	128
Rental Assistance Program	453	2887
Resubmit Referral to Service Provider	6	292
Self-Resolved	6	110
Status Check	97	1211
Unable to Contact	133	2401
Updated Contact Information/ Location	4	243
Shelter Inquiries	1	8
Program Inquiries (Rental, Non-Housing)	2	64
Pending Calls	833	833
Total:	**2606**	**16752**

The Rental/Mortgage Assistance campaign ended on 12/11/2020, the Housing Authority's deadline for processing applications was 12/21/2020. The CES team focused on processing all applications that were submitted prior to 12/11/20 to ensure that they clients were assessed, qualified for assistance, and submitted documentation in a timely manner in order to submit to the Housing Authority prior to the deadline. In additional to the 2606 applications that we received; the Housing Authority requested CAPK to assist them with processing 100 landlord applications. For our next steps to continue and our plan moving forward is the current CES team will be working OT to complete all pending referrals. We have hired 1 FTE on

12/15 and she is in training. CES has also received additional funding and will be onboarding 3-4 FTE's to assist with the additional call volume.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community Services/Fred Hernandez		**Month/Year:** November & December - 2020
Program/Work Unit: East Kern Family Resource Center	**Total Program Staffing**: 6	**Program Manager/Supervisor:** Stacy Ralston
Program/Work Unit Description: Serves low-income individuals and families residing in East Kern County communities of Boron, California City, Mojave, North Edwards, Rosamond, and Tehachapi. Services include case managing families with children who are at risk of abuse and neglect (Differential Response); preparing children to enter kindergarten (School Readiness Initiative); parenting education; emergency supplies closet for immediate basic needs such as clothing, food, diapers, infant formula, bus passes, and gas vouchers.		

Activities	Description	Status	
		Month	YTD
Referrals for services Case Managed Families	Differential Response F5K School Readiness Economic Empowerment	28 11 21	191 42 81
Children enrolled in center-base program		8	29
Adults in Court Mandated Parenting Classes		5	11
Services to Walk-ins	Services e.g., faxing and photocopying legal documents (such as such as birth certificates, Social Security cards, immigration status information needed to receive public assistance), food, clothing, referrals to other support services, and ongoing case management	141	582
Emergency Supplies Closet and Other Services	Food (individuals)	18	108
	Clothing (individuals)	43	202
	Photocopies (individuals) HEAP Application Supporting Docs	387 0	2,575 231

Other:

1. Services where limited in the month of November and December due to the Holidays and COVID–19.
2. Staff continue to modify home visits, meetings with clients, and emergency assistance services in order to meet the current COVID–19 guidelines.
3. Austin Haberman join the East Kern Family Resource Center team in the month of December. She will be assisting the families that participate in the First 5 program.
4. In the month of November, the East Kern FRC staff partnered up with Grace Resources and where able to provide 17 Thanksgiving food baskets to the most vulnerable families we currently assist.
5. The East Kern Family Resource Center received a donation that will allow staff to purchase food, hygiene kits, baby supplies and cleaning supplies for low-income families in East Kern.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community Services/Fred Hernandez		**Month/Year: Nov &Dec 2020**
Program/Work Unit: Energy	**Total Program Staffing**: 49	**Program Manager/Supervisor:** Margaret Palmer
Services: Residential weatherization, utility bill payment assistance, and energy efficiency education for low-to-moderate-income Kern County residents. Also, installation of interim water tanks for low-income households affected by the drought.		

		Status	
Activities	**Description**	**Households Served**	
		Month	**YTD**
1A. Low Income Home Energy Assistance Program (LIHEAP Utility Assistance (2019 **1B. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2018)** **1C. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2017)**	Assistance with utility bill payments	1,377 140 -0-	8,683 140 7,408
2. Low Income Home Energy Assistance Program (LIHEAP) Weatherization Assistance (2016, 2017 & 2018)	• Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.) • Energy-efficient appliance installation	63 -0-	1,639 233
3. Low-Income Weatherization Program (LIWP Phase 2). **Program from 10/1/17 - 9/30/18**	Assistance with residential repair/ weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	-0-	76
5. Total Value of Services (utility payments only)		**$674,249**	**$8,634,145**
		Results	
6. Energy calls received (from 2-1-1)		**6,018**	
		HEAP	**Wx**
7. Number of LIHEAP applications Received		**1,785**	**-0-**
8. Number of LIHEAP applications Completed		**1,517**	**14**
9. Number of LIHEAP applications in Progress		**268**	**-0-**
10. Outreach Events attended	11/5 – Casa Hernandez Sr Center, Delano 11/6 – Head Start parent Meeting, Lamont 11/8 – Casa De Eva Sr. Center, Bakersfield 11/14 – Casa Hernandez Sr. Center, Delano	Give presentations, distribute brochures, applications, tote bags, ink pens and energy savings wheels.	

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Executive/Pritika Ram		**Month/Year**: Nov. and Dec. 2020
Program/Work Unit: Outreach and Grants Team	**Total Staffing**: 4	**Program Manager/Supervisor:** Pritika Ram

Services: Grant research on funding resources and opportunities, proposal preparation, and special projects. Media and public relations, agency and program promotional materials, advocacy, social media and website management, special events and fundraising, English-Spanish translations.

Outreach and Grants Team Activities

The Outreach Team prepared videos for CEO Jeremy Tobias' annual December Holiday Message and the Home Visiting Program, coordinated communications between CAPK executive staff and Congressional, city and county leaders, promoted holiday events at the M Street Navigation Center and handled media inquiries about Kern County's need for food assistance.

The Grants Team is working on developing the 2021 Community Action Plan which includes the 2021 Community needs Survey. The team will be working on innovative ways to increase response rates for the surveys and focus groups during COVID restrictions.

Advocacy	• Hosted virtual meetings between CAPK Executive Team and Representatives T.J. Cox and Kevin McCarthy for National Community Action Foundation Conference. • Made contact with representatives for Congressman-elect David Valadao. • Reached out to Bakersfield City Council members to set up meetings on Food Bank Expansion Project. • Coordinated meetings with Kern County Supervisorial Staff from District 1 and District 3 on East Kern regional needs assessment.
Outreach	• Supported M Street Navigation Center holiday fundraising and Thanksgiving/Christmas events. • Implemented Online event and activity calendar for capk.org. • Developed marketing and promotions efforts for CAPK VITA and EITC. • Published CAPK in Action Newsletter every two weeks. • Handled media requests and interviews for Housing for the Harvest and holiday food insecurity. • Wrote grant for, and coordinated delivery of, more than 9,000 books from Molina Foundation. • Supported Grants Team in preparation of Literacy/Bookmobile grant. • Participated in the California Economic Summit. • Prepared website for KEDC Energy Summit donations and coordinated promotion with KEDC. • Promoted and photographed Chevron, Aera Energy and Assemblyman Salas coat donation to Head Start students. • Hosted CAPK agency-wide Outreach Meeting. • Prepared CAPK CEO Holiday video. • Created Home Visiting Program informational video.
Grants-In Progress	• Virginia and Alfred Harrell Foundation grant (Partnership with Kern County Library – Bookmobile Rural Literacy Project) • Food Rescue grant • United Way Kern County, Phase 38 Food Bank • California Department of Child Abuse and Prevention, Economic Empowerment for Families
Research	• English Language Learner Program
Projects	• CAPK Food Bank Case for Support • PRE-Monthly Report Templates for 2021 • Customer Relationship Management – Technology, various projects, agency-wide referral system • CAPK Client Satisfaction Surveys • 2021 Community Needs Survey • Program Needs Assessment • Community Action Plan (CAP) Report • CSBG Data Collection for CSD, report due 02/16/2021

	• CAPK Foundation • 2016-2021 Strategic Plan wrap-up and reporting • 2021-23 Strategic Plan and Board Training Development • Preparing a Request for Proposal for Community for Community Development Corporation (CDC) and Community Development Financial Institute (CDFI) • Build out of 2021 Executive Division Training Calendar

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		**Month/Year:** November/December 2020
Program/Work Unit: Food Bank	**Total Staffing**: 28	**Program Manager:** Jaime Orona
Services: Partners with 147 food distribution sites throughout Kern County to provide food assistance to low-income families and individuals.		

		Status	
Activities	**Description**	**Month**	**YTD**
USDA Commodities	Individuals Served (October)	124,784	666,961
	Poundage Received all Programs	4,445,611	34,149,446
	Total Poundage Distributed, All Sites	4,111,670	33,002,097
	Total Distributed pounds 2019	3,452,184	22,387,285
Food Sourcing	**Produce Received: 203,557 pounds of produce (donated or purchased) & 11 different produce items:** **· Bolthouse: Carrots** **Califa Farms: Plant base milk** **· Grimmway: Potatoes, romaine, leafy greens & carrots** **Fresh Kit Produce: Lettuce wrap** **· Target: Mixed produce** **· Varsity Produce: Onions** **· Walmart: Mixed produce** **· Wonderful: Citrus** **Farmers Markets: New Life, Delano, Wasco, & Catholic Charities.** **A total of 162,000 pounds of fresh produce, bread & beverages.** **Reaching 3,000 Families**		
Food Drives:	**CSFP Produce Distribution:**		

- CAPK Food Bank held 16 Emergency box distribution throughout Kern County. Distributed 6,675 boxes in the month of November.
- CAPK Food Bank held 15 Emergency box distribution throughout Kern County. Distributed 6,450 boxes in the month of December.
- 11/6 - CAPK Food Bank held a Farmers Market in Delano, with their commodity distribution serving 523 individuals with 18,889 lbs. of produce.
- 11/19 - CAPK Food Bank held a Farmers Market in Wasco, with their commodity distribution serving 399 individuals with 13,685 lbs. of produce.
- 11/19 - CAPK Food Bank held a Farmers Market in Shafter for the first time this year, with their commodity distribution serving 405 individuals with 14,285 lbs. of produce.
- 12/6 - CAPK Food Bank held a Farmers Market in Delano, with their commodity distribution serving 421 individuals with 20,285 lbs. of produce.
- 12/17 - CAPK Food Bank held a Farmers Market in Wasco, with their commodity distribution serving 435 individuals with 15,185 lbs. of produce.
- 12/17 - CAPK Food Bank held a Farmers Market in Shafter, with their commodity distribution serving 412 individuals with 14,985 lbs. of produce.
- Food 2 Door distributed 4,701 70 lbs. boxes for food to home bound seniors in the month of November.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

- Food 2 Door distributed 4,718 70 lbs. boxes for food to home bound seniors in the month of December.
- Our CSFP program held 28 distributions for the month of November and distributed 35-pound boxes of healthy and non-perishable food to 4,308 seniors throughout Kern County.
- Our CSFP program held 28 distributions for the month of December and distributed 35-pound boxes of healthy and non-perishable food to 4,318 seniors throughout Kern County.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community Services/Fred Hernandez		**Month/Year:** November & December 2020
Program/Work Unit: Friendship House	**Total Program Staffing: 6**	**Program Manager/Supervisor:** Lois Hannible
Services: After-school, summer, and Learning Pods programs, pre-employment program for youths, sports, mentoring services, Medi-Cal information, enrollment & retention services, and access to social services.		

Activities		Participants
Description		**YTD**
After-School/Learning Pod Program Tutoring, homework assistance, recreation.		50
Summer Program Recreational activities, educational games, and activities.		19
STEM (Science, Technology, Engineering, Math) Program The STEM program teaches robotics, coding, engineering, and mathematics to program youth, engaging them in hands-on science focused learning.		43
Positive Youth Development Services- Mentor program for at-risk youth. One on one/group mentoring services, outreach, and afterschool activities are provided to community youth. Aggression Replacement Training (ART) classes are also provided.		49
Positive Youth Development Services- Medi-Cal Health Enrollment Navigator Project Medi-Cal information is provided to families informing them of free or low-cost health insurance that is available to those that qualify.		13,786 flyers distributed & phone calls & reached 4,244 people through social media

United Way of Kern County & The Bakersfield Condors joined forces once again to bring smiles to many community youth through their annual Teddy Bear Toss. Although things looked a little different this year, the happiness that the teddy bears brought to community youth was just as wonderful as ever. The CAPK Friendship House received 100 teddy bears which were used as holiday gifts for program youth, and will also be used as prizes throughout the year for good grades and behavior. Thank you, Bakersfield Condors and United way for all of your ongoing support!

Ten children from the CAPK Friendship House Community Center received remarkable gifts from their friends at the Westchester, Bakersfield Kiwanis Foundation. The Westchester Kiwanis 43rd Annual Children's Christmas Shopping Spree provided the children with $150 worth of items, which they were allowed to pre-select. The Kiwanis are heroes in action, who not only provide assistance when needed, but actively seek out ways in which they can help. The joy that this event brought to our program youth in need was overwhelming and well appreciated! Thank you, Westchester Kiwanis for providing our youth with gifts for the holidays!



A huge Thank You to Chevron, Aera Energy and the Office of Assemblymember Rudy Salas for providing warm jackets to community youth this winter. CAPK children, including youth at the Friendship House Community Center were very excited to wrap up in their new jackets. Thank you for your generosity and for making a difference in the community!





COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Lisa McGranahan		**Month/Year: December 2020**
Program/Work Unit: HR/Staffing	**Total Division Staffing**: 09	**Program Manager/Supervisor:** Dawn Bledsoe
Services: All functions and activities related to staffing, employee benefits (including the pension plan) administration, labor law compliance, human resources management, and SEIU Contract.		

		Status	
Activities	**Description**	**Month**	**YTD Reporting Period Jan-Dec.2020**
Employee Count	Regular	931	
	Subs/Temps	15	
	Total Staff	946	
New Hires	**All divisions and programs**		
	Regular	22	252
	Subs/Temp	1	68
	New Hire Totals	23	320
Leaves of Absence	Full-time Leave	19	
Terminations	**All divisions and programs**		
	Voluntary	7	260
	Involuntary	1	86
	Total Terminations	8	346
Staffing	**Vacancy**	38	637
	Total Online/ADP Applications Received	2,403	16,874
Payroll	**Total Hours Paid**	137,202.00	
	Total Gross Payroll	2,894,540.74	

Projects:	***Completed:***
ADP Recruitment *Employee Survey*	

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Program: M Street Navigation Center		Month/Year: December 2020
Program Manager: Laurie Hughey	**Program Staffing: 16**	**Division/Director: Community Development/ Sheila Shegos**

A total of 93 homeless individuals were served from the following zip codes:

Zip Code	Number of Residents	Zip Code	Number of Residents
93301	15	93241	1
93302	1	90044	1
93304	3	93263	1
93305	10	95728	1
93306	2	93268	1
93307	6	95687	1
93308	7	46368	1
93309	1	**78521**	**1**
93311	2	76179	1
93313	2	Unspecified	44
93205	1		
93516	1		
95618	1		
93215	2		

M Street Partner Highlights:

Kern Behavioral Health & Recovery Services – Starting Substance Use Disorder/SUD services soon.

City Serve and Bakersfield College – City Serve completed life skills training courses for 14 residents of the Navigation Center. The class was extended to 5 weeks in preparation for the Project Hire-Up cohort #3 starting in Jan 2021.

Kern County Animal Services – Start date 12/18/2020 (targeted opening).

Other Highlights:

- M Street has 538 social media followers.
- The Christmas Holiday meal was sponsored by Gazelle Transportation, and December activities sponsored by LeBeau Thelen. Volunteers from City Serve, Flood, county and Navigation staff helped to make this holiday very special for the M Street residents. Jim, Riley and Robin Mangarin Scott, took time away from their busy schedules to serve the holiday meal.
- Staff training with Kern Behavioral Health and Recovery Services for December; Self Care Pt 1 & 2

Successes - 7 residents received keys to their forever homes! ESG Cares contract awarded to expand homeless prevention and rapid re-housing programs; M Street facilities, on-call shelter worker, program educator, vehicle and driver for resident transportation.

Challenges – One resident tested positive for COVID and in the hospital, 2nd resident in hospital pending results; organizations are not fully operational, low-income housing availability has diminished, businesses are not fully operational which slows down the process of securing vital documents.

Needs – Additional shelter worker for shift-vacancies, computers/WIFI, public telephone for residents.

Goals – Maintain census of 60 residents during COVID restrictions (not met); 3 resident exits per month to permanent housing (met); decrease in resident exits in the first 30-days by 10% of capacity or 6 residents -- for reasons other than permanent housing (not met).

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

PROGRAM DELIVERABLES:	Dec 2020	Nov 2020	Oct 2020	Sept 2020	August 2020	July 2020	June 2020	May 2020
M Street Overnight Residents (Includes exits)	107	114	105	81	88	110	182	36
Total Meals Delivered *Increased meals to be reduced in December/subsequent months	6975	*8610	5285	4895	4795	4600	3191	1455
Total Meals Served	3144	3176	2324	2693	2543	2313	1294	505
Left-Over Sack-Meals Distributed to Community (Flood/Volunteers)	3831	5434	2961	2202	2252	2287	1897	950
Assigned Beds	61	57	59	50	50	49	48	36
Open/Available Beds	0	3	1	2	2	1	16	25
Volunteers	28	44	27	27	24	21	18	5
Volunteer Service Hours	147	150	118.75	85.25	183.75	285	124.25	16
Donations, Monetary	$50	$1050	$50	$220	0	0	0	--
Donations, In-Kind: essential items, hats, gloves, underwear, eyeglasses, art supplies, coats, fleece throws, bath towels, t-shirts, snack chips and socks.								
Exits, Permanent Housing	7	6	3	3	4	3	3	0
Exits, Voluntary, Involuntary	45	57	47	33	39	24	24	9
Longest Length of Stay (days)	226	195	165	104	139	128	49	--
Total Critical Incidents	16	22	29	40	48	38	42	8
• Health & Safety	11	21	26	34	27	21	29	--
• Harm to Self & Others/Aggressive Behavior	5	1	3	6	14	16	13	--
• Unexcused Absences (Overnight)	0	0	0	0	2	1	0	--
• Mandated Reporter	0	0	0	0	0	0	0	--
Showers	170	450	201	645	594	1232	181	--
Case Management Services *COVID impacts	86	*53	123	139	136	440	100	--
DHS Services Enrollment								
• Cal Fresh / Food Stamps	2	0	0	9	3	2	9	--
• Medi-Cal Insurance	5	NA	NA	NA	NA	NA	NA	--
• Cash Assistance	NA	NA	NA	NA	NA	NA	NA	--

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		**Month/Year: ***November-December 2021
Program/Work Unit: Migrant Childcare AP Program (MCAP) **&** Ag Childcare Program	**Total Staffing**: 19, *Vacancies- 2 Family Specialists, 1 Reimbursement Specialist*	**Program Manager/Supervisor:** Susana Magana
Services: The Migrant Childcare Alternative Payment Program is a voucher-based childcare program for migrant agriculturally working families. The program has six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once enrolled, families can continue childcare services as they migrate throughout the state following agricultural work. The program's current Fiscal Year is July 1, 2020, to June 30, 2021. **This report is for the service month of November 2020, which was processed in the month of December 2020.*		

MCAP	Childcare reimbursements	Total # of Children	# of childcare providers
Quarterly Strategic Goal New enrollments ** Goal Actual July-Sept: 100 children/101 children Oct- Dec: 100 children/70 children Jan- March: 200 children April-June: 100 children	Kern*	360	81
	Madera	89	18
	Merced	5	2
	Tulare	204	44
	Kings	57	10
	Fresno	105	29
	Total	818	179
AG Childcare Program	**County**	**Total # of Children**	**# of childcare providers**
Childcare reimbursements	Kern only	21	9

*Kern totals include services provided outside of the six entry counties; Riverside, Santa Barbara, Monterey, etc.

**The program base child count is about 750 children at the beginning of the FY. These new enrollments are to replace children that are terminating, aging out or on temporary suspension. The overall FY goal for the program is to serve about 1000 children to earn full funding.

Current Activities:

MCAP

The MCAP office is still operational Monday to Friday from 7am-5pm. To comply with social distancing staff has been split into two shifts and is telecommuting part of the day. Our office lobby is open by appointment only.

Program manager is working closely with the California Alternative Payment Program Association CEO and the CA Department of Education (CDE) staff to ensure the needs of the MCAP program are being considered, as CDE continues issuing emergency Covid-19 regulation management bulletins.

In Dec 2020, staff processed the covid-19 stipend for the 172 childcare providers that provided care in July 2020. This stipend approved by Senate Bill 820. The total stipend amount distributed was $81,900.00.

In Dec 2020 the MCAP program received a contract amendment. The contract was increased by $28,000.00

The program has about 250-300 childcare slots available. There is no waiting list currently and staff is enrolling.

AG Childcare

All 21 childcare slots are full.

Upcoming Activities

Due to Covid-19 outreach activities, meetings and trainings have been cancelled until further notice.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		**Month/Year:** November and December 2020
Program/Work Unit: Business Services/ Maintenance & Operations/Information Technology/Risk Management	**Total Division Staffing:** 25	**Program Manager/Supervisor:** Dan Ripoli, Douglas Dill, Kerri Davis, Laurie Sproule
Services: Facility repair and maintenance, procurement, information technology, risk insurance, vehicle registration, contracts, facility leases and facility planning.		

Operations Report begins March 1st

		STATUS	
Activities	**Description**	**Received**	**Completed to Date**
Business Services			
Purchase Orders Processed		218	1080
Contracts/Leases Processed		73	488
Request for Proposals (RFP)	Independent Audit Services –Finance Occupational Health – HR –Risk Management Diversity Training -HR Community Development Corporation and Community Development Financial Institute Needs Assessment	In Progress In Progress In Progress In Progress	
Leases	Chrisman Road (Head Start) 277 E. Front Street. Buttonwillow (WIC) 7000 Doe Avenue (MCAP) Mojave Veteran's Bldg. Rental Agreement (WIC) 15682 K Street, Mojave 236 West 4th Street, Stockton EHS 5055 California Ave. 425 E. Fairview (HS) 1314 Oswell St. (HS) 525 E. Yosemite Ave. (MCAP) 10300 ½ San Diego St. (Head Start) 1600 Poplar Ave. (HS)	In Progress In Progress In Progress In Progress In Progress In Progress Completed In Progress In Progress Completed Completed Completed	
Contracts	HSI Amendment I Stine & Oswell (Head Start) HSI Amendment I Broadway (Head Start) Wellworks For You (Finance) Colombo Construction (Head Start) Blue Ribbon Automotive	In Progress In Progress In Progress In Progress In Progress	

	McWilliams and Walden, Inc.	In Progress
	Motor City	In Progress
	Big O Tires	In Progress
	Turks Kern Copy (Maintenance)	In Progress
	Turks Kern Copy (LBNC)	In Progress
	Tel Tec (Various Program) Phase #2	In Progress
	RM Industries Amendment VI (Agency Wide)	In Progress
	Rice Agency (M St.$6,500)	Completed
	Tel-Tec Contract (MCAP)	In Progress
	ACI (HS Alicante $10,752.45)	In Progress
	Docebo Learning Platform ($34,500 HS)	In Progress
	RM Industries Amen VII(COVID-19 Services Various Locations)	In Progress
	Crown Lift Trucks (Food Bank $420.35)	In Progress
	WIPFLI ($25,000)	In Progress
	Escuelita Hernandez (Partnership) Amendment I	In Progress
	Child & Family Psychology Clinic	Completed
	CALEITC Subcontract Renewal	In Progress
	KCSOS Amendment I (Cal Fresh $269,709.88)	Completed
	Kernville Union School District Amen I (Cal Fresh $185,868.68)	Completed
	Lamont Elementary School District Amen I(Cal Fresh $152,336.00)	In Progress
	C.A.C.C. Subcontract Agreement (Comm. Dev. $500,000)	In Progress
	PLC Change Order (M. St. $5,473)	In Progress
	Mission Linen (Head Start Addendum)	In Progress
	Adelante Strategies (Comm. Dev. $49,500)	Completed
	Teachstone (HS Renewal)	Completed
	Premiere Services (M. St. $26,800)	Completed
	IBI (Food Bank Expansion $214,660)	Completed
	Teaching Strategies (EHS Stockton $26,424)	In Progress
	Reliable Janitorial (Cal Fresh Renewal $4,660)	In Progress
	Koantic, Inc. (HS $3,062)	In Progress
	M&S Security ($11,782.82)	Completed
	Sign Co. (HS $108.52)	Completed
	Stericycle (M. St. $1,500)	In Progress
	Creative Child Care Food Service Amendment I	In Progress
	Michael K. Brown Amendment I	In Progress
	Mojave Unified School District Food Service Contract ($27,594.00 HS)	In Progress
	PTS Rentals, Inc. (Food Bank)	Completed
	Pac Van ($2,403.15 M. St.)	Completed
	Child Plus (HS $4,467.00)	In Progress
	Bronco Electric (M. St. $700)	In Progress
	WIPFLI Change Order (Operations $8,000)	Completed
	Kristen Hayes Consulting	In Progress
	Bakersfield Glass Amendment I (Energy $25,000)	In Progress

	Computer Linx (M. Street. $706.96 Reissue)	
	Computer Linx (Shafter Youth Center $761.56)	In Progress
	PLC System Services (HS $14,750)	In Progress
	ACI ($6,845 Facilities)	Completed
	Tres Hombres (HS Jewett $1,825.00)	Completed
	Tres Hombres (Hs Jewett $350)	Completed
	Ready Rosie (HS $19,750)	Completed
	M&S Security Amendment I (Jewett $8,535.32)	Completed
	Bakersfield Kern Regional Homeless Collaborative	Completed
	ACI (M. St. $4,131.00)	In Progress
	Mesa Grill (H4H $15,000)	In Progress
	ACI (Cal Fresh $2,659.50)	Completed
	Dave Bang Associates (EHS $26,871.11)	In Progress
		In Progress

Maintenance & Operations		**Work in Progress**	**Closed To Date**
Facility Work Orders Processed	Repair and maintenance of CAPK facilities and vehicles. 3/1/2020 to Date	111	2217
Projects	• East Cal: EHS interior renovations are complete. The program has now asked to remodel the Kitchen and add double child sink cabinets in two classrooms. We have acquiring bids and are waiting for the contract to be issued. *After removing existing cabinetry in the kitchen we found moisture behind the cabinets, we are now having a mold remediation company removing all the affected areas and will and once they have completed the clean-up we will resume the with the remodel. The estimated clean-up completion is 10/30/2020.	Complete	
	• Primeros Pasos: We are procuring to remove the worn-out AstroTurf, playground equipment, and shade structure and replace the shade structure with a lower structure and installing sod to replace the old AstroTurf. We are waiting for the contract to be issued.	In Progress	
	• We are in the process of moving ERSEA from BPN to Kaiser STE #101, moving HR to BPN, moving Community Development to Kaiser STE #220, and making adjustments to accommodate BPN.	Complete	
	• We have started construction at Martha J Morgan in the two center classrooms to convert them into EHS classrooms, and we are building an Office for the FSW. Estimated completion is 10/15/2020.	Complete	
	• We have procured a contractor and started the remodel of BPN for the HR move to BPN. The contractor has started demo in the old ERSEA area of BPN and is working on drawings to submit to the city. Once we have a permit, we will continue with the remodel of removing the downstairs south break area and	In Progress	

	opening it up to access the north end of the downstairs area to Finance without having to exit and re-enter the building and expand the area for HR and open up the office area for IT in their existing office. The contractor now has received the building permit from the City of Bakersfield and is setting the schedule to complete the remodel. We are having the contractor do a change order to add floor tile and paint at the reception area, to add some cabinetry to the remodel project and add insulation to help soundproof some interior walls.		
Information Technology		**Received**	**Closed To Date**
Help Desk Work Orders Processed	Technical assistance to employees, repairs, troubleshooting, coordination of services with IT services subcontractor	3026	2862
Projects	• AT&T E-rate Category 1 Installation • Head Start computer upgrades - onsite installations 90% complete • Home Base computer upgrades • Head Start Network and Wifi upgrades Category 2 • Friendship House Wifi upgrades • SYC computer lab upgrades • Friendship house computer upgrades	In Progress In Progress In Progress In Progress Completed In Progress In Progress	
Risk Management		**Reported**	**01/01/2020 to Date**
Workers Compensation Incidents	• For Report Only • First Aid • Medical Treatment • Modified Duty • Lost Time • Non-Industrial (not work related) • Under Investigation • Confirmed Work related COVID	5 0 0 0 0 0 0 8	48 10 4 0 2 0 0 45
General Liability		0	0
Property Incidents		1	18
Vehicle Incidents		1	11
Projects	Charter for Operational Risk Management Advisory Committee Safety & Security Policies for Front Desk Submitted for approval Final Draft Workplace Violence Prevention Program Submitted for approval Final Draft PPE Program Submitted for approval Vehicle Safety Program Safety Meetings Monthly Maintenance & Energy Homeless Shelter Liability and W/C Insurance	Completed Completed Completed Completed Submitted Completed Completed	

	New safety Program for Homeless Shelter ATD	Completed
	Developing Respiratory Protection Program for LBNC	Completed
	Update safety programs to include Homeless Shelter & Staff	Completed
	Developing Returning to Work Plan after COVID	Completed
	Assisting Programs to develop reopen plans and protocols	Completed
	Staff Training on the proper wearing of mask	Completed
	Facial Covering Policy	Completed
	Suspected or Confirmed Cases of Covid-19 In the Workplace Plan	Completed
	Submitted for approval Wildland Fire Smoke	

Other Highlights:

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community Services/ Fred Hernandez		**Month/Year:** November/December 2020
Program/Work Unit: Shafter Youth Center	**Total Program Staffing: 3** SYC 2 AmeriCorps	**Program Manager/Supervisor:** Angelica Nelson
Services: Summer and after-school tutoring, homework assistance, educational, recreational, and social enrichment activities and services for children ages 6-18. Evening programming is offered Monday through Friday, 5:00 to 9:00 pm; activities include basketball, ancestry class, and various local groups who utilize the meeting space.		

Activities	Participants	
Description	**Month**	**YTD**
After-School Program Tutoring, homework assistance, recreation, health & nutrition education.	10	20
Evening Program – Open Basketball, Zumba, Fitness Boot Camp, Mental Health Support Group Mtg, Tai Chi CLOSED DUE TO COVID-19	0	
Summer Program Academics, sports, recreation, health & nutrition education, themed weeks with coordinated guest speakers.	21	

Other:

- After School Program continues to operate. With local schools starting in person instruction for select students, SYC continues to look for ways to serve our families. While in person instruction serves a few times per week, families are welcome to attend on the days they have distance learning.

  Kids took the chance to design their ornaments and decorations for the annual Christmas Tree display at the Shafter Depot Museum. The tree will be set up in early December.

- Shafter Youth Center Mask Distribution – SYC has partnered up with Kern County Children's Dental Health Network to distribute disposable masks to the Shafter Community. 2800 boxes of masks were given out in a drive through style formation. City of Shafter has been promoting a #WeartToCare campaign. CAPK is doing our part in helping people #WearTo Care. Special thanks to the team from Kern County Children's Dental Health Network.

- Walmart Distribution Center donation – HUGE thank you to the staff at Walmart Distribution Center for their donation of 18 holiday meals. 18 bags filled with all the fixings to complete a thanksgiving meal, minus the turkey, down to the rolls and pumpkin pie are what our families were blessed with. Lots of smiles and actions of gratitude were exchanged.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

- Shafter Youth Center was contacted by Untied Way to receive some teddy bears for kids from the modified Teddy Bear Toss event with Bakersfield Condors.

- Shafter Youth Center received a donation of about 50 new books from the Shafter Book Bank. Shafter Book Bank is a locally run supplier of books for the Little Libraries in town. Shafter has 22 little free libraries for the community to use. Shafter Youth Center is host to one of those.

- SYC kids received brand new coats from Assemblyman Rudy Salas' Office. The coats came in handy as a few of our kids only had sweaters or light jackets.

- SYC kids were in for a surprise as members from Villagers Inc., brought gifts based on their Letters to Santa. Santa stopped in to say thank you to the kids for their awesome behavior during a challenging year. He also spread the message of good cheer.

- SYC has stood for the past 18 years. It was refreshing to see the center receive a fresh coat of paint in the lobby, hallway and gymnasium. The simple things make for a fresh new look.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Youth & Community Services/Fred Hernandez		**Month/Year**: November & December 2020		
Program: VITA	**Staffing**: 7	**Program Manager:** Jacquelyn Guerra		
Services: Recruit, train and certify volunteers, provide free tax preparation and electronic filing for low-moderate income Kern County residents and assist clients with ITIN renewals and applications. Provide outreach to low income and rural communities for the CalEITC credit.				
Description	October	November	December	YTD
Federal Refund	$21,109	$12,921	$8,738	$42,768
Federal EITC	$12,831	$11,122	$0	$23,953
Federal Total	**$22,711**	**$24,023**	**$8,738**	**$55,472**
Total Processed Federal Tax Returns	36	34	14	84
State Refund	$4,034	$4,218		$8,252
CalEITC Refund	$1,696	$874		$2,570
State Total	**$5,730**	**$5,092**		**$10,822**
Total Processed State Tax Returns	31	20		51
Total Refunds & Credits Combined	**$28,441**	**$29,135**	**$8,738**	**$66,314**

* Some clients only have a filing requirement for one agency (federal or state) and others have both.

- E-Filing option is disabled due to the software maintenance of the upcoming season, leaving no data for December state returns. (all tax returns were mailed in the month of December)
- Citizen's Bank donated to the VITA program in the amount of $10,000. The funds will be used to replace outdated computers and cover volunteer costs.
- Outreach Specialist have begun a KERNEITC Instagram page. Please follow and share to promote our updates.
- A new text feature has been enabled to us to provide tax alerts to the community. Text Kern Vita to 898-211.
- VITA welcomes back staff from last tax season as seasonal staff.
- An English and Spanish training was held in December. 19 Volunteers received 3 certificates to volunteer for the upcoming season and 8 returning volunteers re-certified to assist for the 2020 tax season.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		**Month/Year: November/December, 2020**
Program/Work Unit: WIC	**Total Program Staffing**: 65 staff 2 vacancies	**Program Manager:** Kathlyn Lujan
Services: Nutrition education, breastfeeding support, and food vouchers for families with infants, children up to age 5, and women who are pregnant, postpartum or breastfeeding. Services provided at 21 sites in Kern County, 5 sites in San Bernardino County.		

			Participation 10/1/18 – 9/30/19			
Description			**Case Load**	**Month**	**Central Valley Avg.**	**State Avg.**
Total 14,502 **14,358**	All services November, 2020 December, 2020		**16,160**	**November, 89.74%** **December, 88.85%**	**N/A**	**89.64%** **90.02%**
Scheduling has been revised so there are no per location statistics.						

Projects

CAPK WIC continues to have a Facebook and Instagram presence. Facebook has 788 followers and Instagram has 1,029 followers.

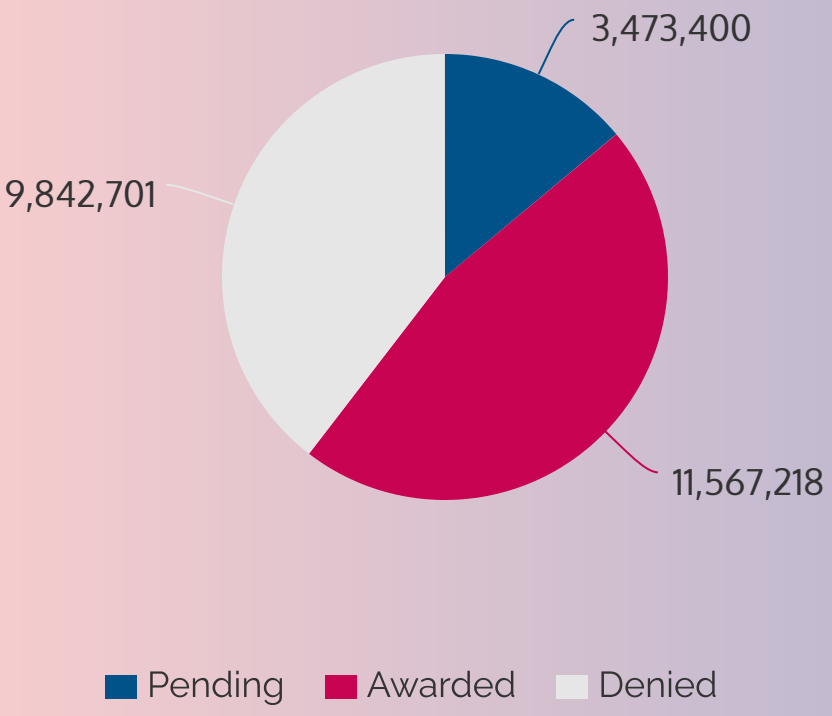
CAPK WIC has enrolled 48 individuals from the "enrollment/interest form" on CAPK.org.

265 participants are enrolled in the Breastfeeding Peer Counselor Program.

CAPK WIC continued to serve participants by phone through the months of November and December and will continue to do so until the COVID 19 pandemic is officially over. To better serve our "telephone" participants we have changed the way we schedule appointments. Instead of scheduling per site we are now trying to be more centralized and scheduling per "hub". We no longer are constrained by brick and mortar and can serve more fluidly with the new scheduling.

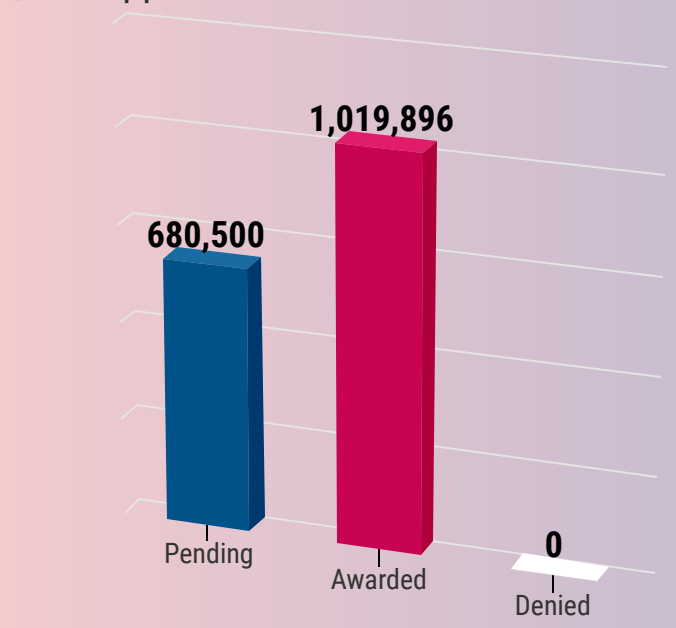
CAPK WIC had its biannual Program Monitoring Visit. All aspects of the program were reviewed with the State Nutrition Consultant. Copies of documentation of staff meetings and participant classes were sent to Sacramento. Proof of satisfying CDPH WIC procedures were reviewed. The results were favorable.

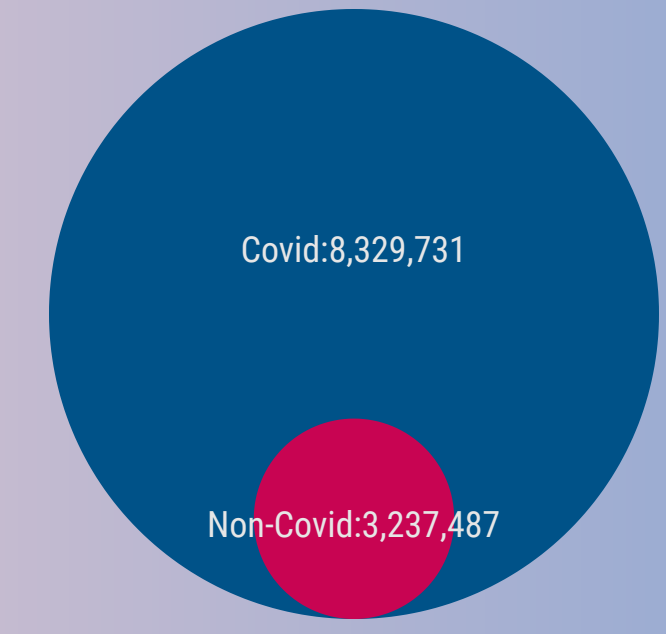
Application Status Report
November & December 2020



Grant Funding Year-to-Date

January 1, 2020 - December 31, 2020





Funder	Opportunity	Program	Amount Requested	Amount Awarded	Decision Date	Status
Kaiser Permanente	COVID-19 pandemic	Food Bank	$95,000	$95,000	12/29/2020	Awarded
First 5 Kern	Oasis Ridgecrest Family Resource Center	Ridgecrest FRC	$775,000	$775,000	12/10/2020	Awarded
Virginia and Alfred Harrel Foundation	Bookmobile Support for Rural Literacy	Kern Library	$87,396	$87,396	12/22/2020	Awarded
Delta Dental Community Care Foundation	Covid-19 Food Insecurity Support	Food Bank	$10,000	$10,000	12/4/2020	Awarded
Bolthouse Farms	Giving Tuesday	Food Bank	$10,000	$10,000	12/4/2020	Awarded
Anthem Foundation	CAPK Food Bank BackPack Buddies	Food Bank	$25,000	$25,000	11/10/2020	Awarded
Molina Foundation	Families Learning Together, Fall 2020	Head Start	$0	$0	11/2/2020	Awarded
Cal Water	Food Bank Operational Support	Food Bank	$2,500	$2,500	11/20/2020	Awarded
Citizens Bank	Covid-19 Relief Assistance	VITA, FHCC/SYC, SYC	$10,000	$10,000	11/24/2020	Awarded
Citizens Bank	Virtual Food Drive	Food Bank	$5,000	$5,000	11/24/2020	Awarded
CA Department of Social Services, Office of Child Abuse Prevention (OCAP)	East Kern Economic Empowerment for Families	EKFRC	$150,000			Pending
United Way of Kern County (UWKC)	Phase 38	Food Bank	$175,000			Pending
Macy's	Making Life Shine Brighter	FHCC/SYC	$2,500			Pending
Department of Resources Recycling and Recovery	Food Waste Prevention and Rescue Grant Program	Food Bank	$300,000			Pending
Anthem Foundation	Food Bank Cargo Van	Food Bank	$50,000			Pending
Smart and Final Charitable Foundation	CalFresh Healthy Living Pantries	CalFresh Healthy Living	$3,000			Pending

Community Action Partnership of Kern
Funding Profile

Funding Information			
Funding Type	Public-State	**CAPK Program**	East Kern Family Resource Center
Funding Agency	Ca Department of Child Abuse and Prevention (OCAP)	**Project Name**	Economic Empowerment for Families
CFDA	N/A	**Target Population**	Low-Income Families
Reapplication (Y/N)	Yes	**Number to be served**	128
Estimated Request	$150,000	**Division Director**	Fred Hernandez
Award Period	7/01/2021-6/30/2023	**Program Manager**	Stacy Ralston

Project Goal (One sentence goal statement)

The EKFRC will reduce the risk of child abuse by improving the financial stability of families through financial empowerment and case management services.

Project Description (Brief one paragraph description)

The Economic Empowerment for Families (EEFF) program aims to eliminate risk for child maltreatment in low-income families by providing education, tools, resources and referrals, and other necessary supports to build financial stability. The EEFF program will accomplish this by providing low-income individuals and families that are receiving EKFRC's DR services, and other at-risk individuals and families with monthly, one-hour home-based case management services, with access to center-based programs and services, helping people to set goals and calculate how much money they need to save to reach these goals; plan for large purchases and life events; establish an emergency savings fund; obtain tax credits refunds; track spending; create and follow a cash flow budget; obtain credit reports; and monitor/repair credit

Estimated Budget Summary

Two year expenses of $150,000 include salaries and benefits @ $111,157; program expenses including client incentives, outreach, staff mileage etc. @ $7,920; general operating expenses including hiring costs, communications, and general supplies @ $3,862; and indirect at $13,636.

Approvals:

Freddy Hernandez — Digitally signed by Freddy Hernandez Date: 2021.01.04 17:05:26 -08'00' — 1/4/2021
1. Division Director — Date

Pritika Ram — Digitally signed by Pritika Ram Date: 2021.01.05 13:52:51 -08'00' — 01/05/2021
2. Director of Administration — Date

Traco Matthews — Digitally signed by Traco Matthews Date: 2021.01.05 14:35:42 -08'00' — 01/05/2021
3. Chief Program Officer — Date

Tracy Webster — Digitally signed by Tracy Webster Date: 2021.01.05 14:58:06 -08'00' — 01/05/2021
4. Chief Financial Officer — Date

Jeremy T. Tobias — Digitally signed by Jeremy T. Tobias Date: 2021.01.06 07:20:23 -08'00' — 01/06/2021
5. Chief Executive Officer — Date

Date Presented / Approved:

PRE Approval: _____ B&F Approval: _____ Executive Approval: _____ Board Approval: _____

Community Action Partnership of Kern
Funding Profile

Funding Information			
Funding Type	Government Pass Through	**CAPK Program**	CAPK Food Bank
Funding Agency	United Way Kern County	**Project Name**	Phase 38
CFDA	TBD	**Target Population**	Food Insecure and Low-Income Kern residents
Reapplication (Y/N)	Yes	**Number to be served**	40,000
Estimated Request	$175,000	**Division Director**	Carmen Segovia
Award Period	01/01/2021-12/31/2021	**Program Manager**	Jaime Orona

Project Goal (One sentence goal statement)

Help reduce food insecurity in Kern County

Project Description (Brief one paragraph description)

In 2019, the CAPK Food Bank distributed over 1.7MM pounds of food each month through a network of over 150 commodity and pantry sites throughout Kern County. This year, with the extra demands of COVID, the need and distributions has doubled with an expected 30MM pounds of food to be distributed by the end of the year. With the epidemic expected to peak over the next few months and the economic devastation that will be part of the County's landscape for some time to come, the need for food is even more pressing. With a staff of about 18, the Food Bank relies on hundreds of volunteers throughout the year to assure that Kern County low-income people and families are served.

Estimated Budget Summary

The requested funding of $175,000 will be used for food procurement and distribution through the Food Bank's pantry partner sites throughout Kern County.

Approvals:

1. Division Director — Date
Pritika Ram — Digitally signed by Pritika Ram Date: 2021.01.05 13:54:00 -08'00' — 01/05/2021

2. Director of Administration — Date
Traco Matthews — Digitally signed by Traco Matthews Date: 2021.01.05 14:34:59 -08'00' — 01/05/2021

3. Chief Program Officer — Date

Tracy Webster — Digitally signed by Tracy Webster Date: 2021.01.05 14:58:57 -08'00' — 01/05/2021

4. Chief Financial Officer — Date
Jeremy T. Tobias — Digitally signed by Jeremy T. Tobias Date: 2021.01.06 07:21:29 -08'00' — 01/06/2021

5. Chief Executive Officer — Date

Date Presented / Approved:

PRE Approval: _____ B&F Approval: _____ Executive Approval: _____ Board Approval: _____

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales	**Month/Year:** November 2020
Program/Work Unit: Head Start/Early Head Start	**Program Manager/Supervisor:** Ginger Mendez/Jerry Meade
Services: Head Start and Early Head Start childhood education for low-moderate income children ages 0-5 in center-based, part-day or full-day environments and home-based options.	

Program	Funded Enrollment	Reportable Enrollment	Percentage	Enrollment Breakdown	Disabilities Goal 10%	Over Income Goal <10%
Head Start Kern ***Full Year, all month** ***Part Year began 8/17/2020**	**1317**	**850**	**65%**		**3.6%**	
Early Head Start Kern	**446**	**314**	**70%**		**9.9%**	
• EHS Center Based	243			177/243		
• EHS Home Based	123			107/123		
• EHS Home Based-Interim	80			30/80		
Early Head Start San Joaquin	**313**	**234**	**75%**		**12.8%**	
Early Head Start Partnership	**152**	**58**	**38%**		**2.8%**	
* Angela Martinez	24		0%	0/24	0%	
• Bakersfield College	32		28%	10/32	3.1%	
• Blanton	16		87%	13/16	6.2%	
• Garden Pathways	11		64%	8/11	0%	
• Taft College	42		55%	24/42	4.8%	
• Escuelita Hernandez	16		25%	3/16	0%	
• Seeking Partner	11		0%	0/11	0%	

Division Staffing			
Currently Employed	**Vacant Positions**	**Continuous Family Leave**	**Intermittent Family Leave**
623	20	16	99

Highlights:

13 candidates going through the onboarding process; ranging from checking reference to background checks.

12 new staff were on=boarded in the month of November.

Compliance
The program utilizes a two-tiered approach to monitoring- a program level Site Supervisor and the administrative staff. Tier 1 center monitoring was implemented in Child Plus beginning in November: a total of 415 Tier 1 complete file reviews were completed by Site Supervisors. Out of 173 items reviewed, only two items had a non-compliance rate over 15%: • Annual Dental Exam and Hearing/Vision Screenings. The Office of Head Start is not holding grantees out of compliance on the above items due to challenges related to the COVID-19 pandemic. Validation close out reports are demonstrating that all corrective action steps have been completed timely. The CACFP review is scheduled the week of January 26, 2021. The reviewer has selected the following 5 sites for review: Cleo Foran, Kennedy, Sterling, Tehachapi and Willow. Staff is preparing for the upcoming review.

Central Kitchen **October 2020**				
Meals & Snacks	**Total # Prepared**	**Breakfast**	**Lunch**	**Snack**
Head Start / Early Head Start Centers	22,279	7,913	6,523	7,843
Boxed Meals—Virtual	19,911	6,637	6,637	6,637
Home Based	3,702	1,234	1,234	1,234
TOTALS	45,892	15,784	14,394	15,714

Highlights: 3 staff members completed the Serv-safe training and exams.

CACFP					
Octeober 2020					
Total Meals Requested			Meals Allocated		% of Meals Served
Central Kitchen	Vendor Meals	**Total Meals**	CACFP/USDA	HS/EHS	October 2020
52,296	9,359	61,655	46,399	15,256	**87%**

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales	**Month/Year:** December 2020
Program/Work Unit: Head Start/Early Head Start	**Program Manager/Supervisor:** Ginger Mendez/Jerry Meade
Services: Head Start and Early Head Start childhood education for low-moderate income children ages 0-5 in center-based, part-day or full-day environments and home-based options.	

Program	Funded Enrollment	Reportable Enrollment	Percentage	Enrollment Breakdown	Disabilities Goal 10%	Over Income Goal <10%
Head Start Kern ***Full Year, all month** ***Part Year began 8/17/2020**	**1317**	**875**	**66%**		**3.7%**	**8.6%**
Early Head Start Kern	**446**	**316**	**71%**		**9.9%**	**8.3%**
• EHS Center Based	243			182 /243		
• EHS Home Based	123			105/123		
• EHS Home Based-Interim	80			29/80		
Early Head Start San Joaquin	**313**	**228**	**73%**		**14.4%**	**8.3%**
Early Head Start Partnership	**152**	**57**	**37.5%**		**2.8%**	**4%**
* Angela Martinez	24		0%	0/24		
• Bakersfield College	32		31%	10/32		
• Blanton	16		75%	12/16		
• Garden Pathways	11		73%	8/11		
• Taft College	42		62%	26/42		
• Escuelita Hernandez	16		6%	1/16		
• Seeking Partner	11		0%	0/11		

Home Visiting Program	Cumulative Enrollment	Contract Enrollment Target
	141	**140**

HIGHLIGHTS: HVP has been able to continuously engage with families to provide resources and educational activities to families during the pandemic. Families have been open to the virtual connection. It has been a challenge for many families as they are experiencing challenges such as homelessness. Staff has been able to provide support and connection to the program.

Division Staffing			
Currently Employed	**Vacant Positions**	**Continuous Family Leave**	**Intermittent Family Leave**
622	21	19	92

HIGHLIGHTS:

- 6 candidates are going through the onboarding process: ranging from checking references to background checks.
- 7 new staff were onboarded in the month of December.

Compliance
Staff is preparing for the Child and Adult Care Meal Program (CACFP) off-site monitoring review. The review is scheduled for the week of January 26, 2021. Monitoring validations close out reports are demonstrating that corrective action steps are being completed timely.

Central Kitchen December 2020				
Meals & Snacks	**Total # Prepared**	**Breakfast**	**Lunch**	**Snack**
Head Start / Early Head Start Centers	23,987	8,710	7,326	7,951
Boxed Meals—Virtual	19,971	6,657	6,657	6,657
Home Based	5,625	1,875	1,875	1,875
TOTALS	**49,583**	**17,242**	**15,858**	**16,483**

HIGHLIGHTS: We would like to highlight both Isabel Urena and the food production staff in their communication with the center staff to ensure we are all keeping current and accurate records with the daily changes. The center staff, clerical staff and the production staff have been working together to keep our counts balanced at the end of the day. Great Teamwork!

CACFP					
November 2020					
Total Meals Requested			Meals Allocated		% of Meals Served
Central Kitchen	Vendor Meals	**Total Meals**	CACFP/USDA	HS/EHS	November 2020
44,029	7,015	51,044	38,777	12,267	**86%**

MEMORANDUM

To: PRE Committee

From: Ginger Mendez, Manager Enrollment & Attendance

Date: January 13, 2021

Subject: *Agenda Item 6d:* Summary of Changes to the 2020-2021 Recruitment and Selection Plan – **Action Item**

Head Start Performance Standards require each program annually review and revise, if necessary, its Recruitment and Selection Plan. CAPK engages a committee of staff, parents, and community partners in this process. The committee members come together to review the current plan, make recommendations, and provide feedback on the revisions once discussed.

This year the Recruitment and Selection Plan committee members included staff representing governance, program, enrollment, our Partnerships, and administration. In addition, our committee included CAPK Board member, Michelle Jara-Rangel and Policy Council member, Andrea Martinez.

The committee came together for a total of two meetings via TEAMS. During these meetings a thorough review of our Community Assessment, including current situations impacting families in our community, an analysis of the current Selection Criteria point system to ensure our Selection Criteria and Recruitment Plan meet the Head Start Program Performance Standard's requirements to ensure the most vulnerable families/children in our community have an opportunity to enroll; which specifically mandates families experiencing homelessness, children in foster care and/or kinship care, as well as children with disabilities and children enrolled in our Early Head Start and wishing to continue into Head Start.

It is the decision of the committee the current Selection Criteria point system meets each of these criterions. Therefore, the committee has made no revisions to the points approved for the 2020—2021 program year.

The committee has made the following revisions to the Selection Criteria Verification Form Guidance:

- Foster Care in Process – letter from GBLA has been expanded to include "or other legal entity".

The Selection Criteria Verification Form known as the "point sheet" is used to place the applicant child on the waitlist to be selected in accordance with priority points. (See Attached). This document supports state and county efforts to improve communities by promoting educational opportunities that enrich the lives of children and their families.

Recommendation:
Staff recommends the PRE Committee approve the 2021—2022 Recruitment and Selection Plan with the adjustments to the Selection Criteria Verification Form.

Attachments:
2021—2022 Selection Criteria Verification Form
2021—2022 Selection Criteria Verification Guide

Head Start and State Child Development Services

2021—2022 Selection Criteria Verification Form

Applicant Name: _____ **DOB:** _____

Program: ☐ **HS** ☐ **EHS** ☐ **EHS-SJ** ☐ **EHS Partnership**

Option: ☐ **HB** ☐ **PD** ☐ **FD/PY** ☐ **FD/FY** **Center/HB Educator:**_____

Eligibility Type: (select only one)		**Documentation**	**Examined**
☐ Homeless*		☐ Public Assistance (TANF)	☐ Pay Stub/W2
☐ Foster Care		☐ Foster Care Reimbursement	☐ 2020 Taxes-Form 1040
☐ Income Eligible		☐ SSI	☐ Employer Statement
☐ Public Assistance (TANF—SSI)		☐ EDD-Unemployment	☐ Other:
☐ Over Income			

CRITERIA* **	**POINTS**	**CRITERIA*** **	**POINTS**
ELIGIBILITY		**OTHER FACTORS (Circle all that apply)**	
Homeless*/Foster-Kinship Care**	900	Disability (IFSP/IEP)	150
Income/Public Assistance		Public Assistance (Valid Aid Code or SSI)	50
75—100% Below Poverty	255	Caregiver-Kinship care (Guardian) in process (GBLA letter)	15
50—74% Below Poverty	250	Transitioning from EHS/HS 3rd year enrollee	350
25-- 49% Below Poverty	245	Child on Waitlist prior year—not enrolled	50
0—24% Below Poverty	240		
Over-Income	5	Parents(s) work FT/Attend school FT or CalWorks	50
AGE		Court Ordered Family Maintenance	50
HS: 4 yr old (on Sept. 1)	60	Medical/Social Service Referral	20
3 yr old (on Sept. 1)	15	Sibling enrolled EHS or HS	15
		Primary Language in home other than English	10
EHS: Pregnant Woman	25	First Time Pregnancy	30
Infant	25	High Risk Pregnancy	50
Toddler	20	Teen Parent (19 yrs or under at time of applicant's birth)	30
		One Parent	20
*Homeless according to McKinney-Vento Act Definition **Kinship Care according to ACF-IM-HS-19-03		***Refer to descriptors on backside for clarification	

Residential Verification: ☐ Dept Human Services ☐ Utility Bill ☐ Other: _____

Staff Verifying Eligibility--Printed	Signature	Date

Guidance for Selection Criteria Verification Form

Participant Name and DOB: The name and date of birth (DOB) that is on the child's birth certificate or other document used to verify legal name and age.

Program: The program which the family is applying for HS, EHS Kern, EHS SJC, or EHS Partnership

Option: Select the program option which the family is applying: Home Based (HB); Part Day (PD); Full Day/Part Year (FD/PY); and/or Full Day/Full Year (FD/FY).

Center/Educator Name: Name of Center or Home Based Educator for which they are applying.

Eligibility Type: Only one type of eligibility may be selected. Choose the most applicable to the highest need.

Documentation Examined: To determine eligibility, select all that apply. For documentation not listed, must identify on the "other" line. All documents used to determine eligibility MUST be attached to the application.

Eligibility: Applicants are considered eligible if Homeless (as defined by the McKinney-Vento Homeless Assistance Act), in Foster Care-Kinship Care, or are Income/Public Assistance eligible.

Income: Income points are determined by the Federal Poverty Guideline and Family size, even those that are categorically eligible.

Age: Select the classroom age of the child. For Pre-K (HS) children, if the child turns 4 years old after cutoff of September 1, the child is considered 3 years old. If the child turns 5 after September 1, they are considered a 4-year-old. (Based on cut-off age for Kindergarten.)

Other Factors:

Disability: ONLY if current Individualized Education Plan (IEP) or Individualized Family Service Plan (IFSP) is provided. **Public Assistance (TANF with valid Aid Code or SSI):** Documentation provided must have valid Aid Code.
Caregiver in process: Caregiver/Kinship Care (includes Guardian) does not yet have legal documentation; however, is in process and has letter stating as such from Greater Bakersfield Legal Assistance, Inc., or similar legal entity.
Transitioning (EHS to HS or 3rd year enrollee): Select only if currently enrolled EHS participant or 3rd year HS applicant.
Child on waitlist prior program year: The applicant was on the waitlist the previous program year and was not enrolled.
Parent Works/Attends School: Documentation must be provided, and Case note must include that the parent(s) is employment and/or attending school.
Court Ordered Family Maintenance: Family is engaged in court-ordered program/classes. (Court documents must be provided.)
Medical Referral: A medical referral from the physician must be provided.
Social Service Referral: A social service agency referral must be provided.
Sibling Enrolled: Must have a sibling currently enrolled in Head Start/Early Head Start.
Home Language is other than English: Any language other than English spoken in the home.
At-risk Pregnancy and First Pregnancy: Pregnant women applying for EHS Home Base only.
Teen Parent: Parent was/will be 19 years or under at time of applicant's birth. (Including currently pregnant women.)
One Parent: Family size is one parent.

Residential Verification: Must provide proof of residency in Kern County or San Joaquin County.
Signature: The staff member who verified eligibility must print their name and sign the Selection Criteria Verification form.

MEMORANDUM

To: PRE Committee

Vanessa Cortez

From: Vanessa Cortez, Administrative Analyst

Date: January 13, 2021

Subject: *Agenda Item 6e*: 2021-22 Program Planning Calendar – **Action Item**

The Head Start/State Child Development Division is requesting approval of an annualized Program Planning Calendar for the Kern Head Start/Early Head Start grant #09CH011132 and San Joaquin Early Head Start grant #09CH011406. The Program Planning Calendar is based on the funding cycles for each program. Funding cycles begin on February 1st and March 1st, 2021 for San Joaquin County and Kern County, respectively.

The intent of the program is to continue to provide a comprehensive service delivery plan that supports school readiness for children ages 0-5. These programs are funded by the CDE, OHS, and USDA. This calendar will guide CAPK's initiatives in managing the development, implementation, and evaluation of early learning theories. The calendar includes a list of activities and persons responsible, timelines, and governing bodies involved in the decision-making process. Indirect funds represent the primary benefit to CAPK.

This program supports state and county efforts to improve communities by promoting educational opportunities that enrich the lives of children and their families. Upon approval, the Head Start/State Child Development Division will begin priority-based initiatives noted for January and February.

Recommendation:
Staff recommends the PRE Committee approves with resolution the submission of the 2021-22 Program Planning Calendar.

Attachment:
2021-22 Program Planning Calendar

Community Action Partnership *of* Kern
Head Start and State Child Development Division
2021 Program Planning Calendar for Grant Application Due November and December 1st
Funding Cycles: SJC 2/1/2021 - 1/31/2022 and Kern 3/1/2021 – 2/28/2022

Planning Activity	**Persons Responsible/ Team Leader**	**Timelines**	**Governing Bodies Involved**	**Governance Timelines**	**Governance Action Type**
Written Planning Procedure • Identify the planning team • Review & update planning calendar	Administrative Analyst & Assistant Director Program	January – February	Policy Council Board of Directors	March	Approval Approval
Recruitment Plan and Selection Criteria • Based on Community Assessment • Develop selection criteria (requires PC approval) • Develop Recruitment Plan	PDM Administrator; Audit & Enrollment Committee; Community Partners; Program Parents	October – November	Policy Council Board of Directors	January	Approval Approval
Self-Assessment • Identify strengths & areas needing improvement • Develop Corrective Action Plans	Quality Assurance Administrator, ED & SS Administrator	January – March	Policy Council Board of Directors	March	Approval Approval
Comprehensive Data Analysis • Community Assessment • Child outcomes • Child assessments • CLASS assessments • ITERS & ECERS • Family Services data • Health data • Evaluate Staffing Data • Budget vs. actual expenditures • Non-Federal share • Parent surveys • ERSEA Data • Disabilities Data *Comprehensive Data Analysis continued…*	PDM Administrator; ED & SS Administrator; Quality Assurance Manager; Professional Development Coordinator, Assistant Directors	March – June			

Community Action Partnership *of* Kern
Head Start and State Child Development Division
2021 Program Planning Calendar for Grant Application Due November and December 1st
Funding Cycles: SJC 2/1/2021 - 1/31/2022 and Kern 3/1/2021 – 2/28/2022

Planning Activity	**Persons Responsible/ Team Leader**	**Timelines**	**Governing Bodies Involved**	**Governance Timelines**	**Governance Action Type**
• Training evaluations • Program Information Report (PIR) • Ongoing monitoring results • Self assessment results May include other data sets relevant for determining community and program needs and strengths					
Program Improvement Plans • Based on data including those from the Self Assessment, PIR, federal review report, etc…	HS Director; Administrative Team	June – July	Policy Council Board of Directors	August	Approval Approval
Program Design & Program Options • Review site locations • Basis for program options • Include in Refunding Application	Administrative Analyst & HS AD Program; Audit & Enrollment Committee	April – May	Policy Council Board of Directors	June	Approval Approval
Goals and Objectives • Identify priorities • Review/revise CEDS division mission statement • Identify long & short term program goals	Administrative Analyst & HS AD Program; Administrative Team; Board of Directors; Policy Council	April – May	Policy Council Board of Directors	June	Approval Approval
Program Information Report (PIR) • Summarize data • Verify data • Input data into online Head Start Enterprise System	Quality Assurance Administrator; Administrative Staff	June – August	Policy Council Board of Directors	February	Informational Informational
Begin Budget Draft • Include funds to support program goals/ objectives • Involve all divisions that support	Finance; Admin Team	June – August			

Community Action Partnership *of* Kern
Head Start and State Child Development Division
2021 Program Planning Calendar for Grant Application Due November and December 1st
Funding Cycles: SJC 2/1/2021 - 1/31/2022 and Kern 3/1/2021 – 2/28/2022

Planning Activity	**Persons Responsible/ Team Leader**	**Timelines**	**Governing Bodies Involved**	**Governance Timelines**	**Governance Action Type**
the requirements of the Head Start program					
Program Objectives & Need for Assistance • Draft program narrative	Administrative Analyst & HS AD Program: Administrative Analyst	June – August			
Training and Technical Assistance Plan • Identify training needs based on the results of data analysis • Indicate outcomes and evaluation of achievement	PDM Administrator; Professional Development Coordinator	Draft June-Aug Final October	Policy Council Board of Directors	October	Approval Approval
Completed Budget • Final management review & approval	HS Director; CEO: CFO	August			
Completed grant application including: • Program options and design • Program priorities, goals & objectives • Training & Technical Assistance (T/TA) Plan • Line item budget & budget narrative	HS Director; Finance, HS AD Program, Administrative Analyst	October	Policy Council Board of Directors	October	Approval Approval
Approved Grant Application Submitted for funding	Administrative Analyst & HS AD Program	Oct./Nov. 15th			
Head Start Annual Report	ED & SS Administrator; Admin Team	February			

Begin planning cycle for 2022 – February 2023 Program Year

Community Action Partnership *of* Kern
Head Start and State Child Development Division
2021 Program Planning Calendar for Grant Application Due November and December 1st
Funding Cycles: SJC 2/1/2021 - 1/31/2022 and Kern 3/1/2021 – 2/28/2022

Planning Activity	**Persons Responsible/ Team Leader**	**Timelines**	**Governing Bodies Involved**	**Governance Timelines**	**Governance Action Type**
Community Assessment • Collect data • Compile information into written Community Assessment	Administrative Analyst & HS AD Program; Administrative Staff	November – January	Policy Council Board of Directors	March	Informational Informational

DATE	January 14, 2021
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID: 559-857 320#

Audit & Pension Committee Minutes

Per Governor's Executive Order N-25-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

1. **Call to Order**

   Committee Chair Mike Maggard called the meeting to order at 12:0 pm at via Tele-Conference and from at the Community Action Partnership of Kern administrative building, located at 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

   Roll call was taken with a quorum present.

   Present: Jimmie Childress, Mike Maggard, and Yolanda Ochoa

   Absent: Craig Henderson

   Others present: Jeremy Tobias, Chief Executive Officer; Lorraine Casillas, Director of Finance; Yolanda Gonzales, Director of Head Start / State Child Development; Fred Hernandez, Director of Youth & Community Services; Traco Matthews, Chief Program Officer; Lisa McGranahan, Director of Human Resources; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Sheila Shegos, Director of Community Development; Tracy Webster, Chief Financial Officer

3. **Approval of Agenda**

   Motion was made and seconded to approve the Audit & Pension Committee meeting agenda for January 14, 2021. Carried by unanimous vote (Ochoa/Childress).

4. **Public Forum**

   No one addressed the Committee.

5. **New Business**

   a. Pension Plan Update: 2020 Q3 and Year-End Review – Tracy Webster, Chief Financial Officer and Tom Ming from Pensionmark – ***Action Item***

      Tom Ming presented the Committee with the above pension plan update for approval and gave an overview of the markets, and what might be expected in 2021. He stated that Goldman Sachs recently released a projection that there will be 12% market increase for 2021.

      Motion was made and seconded to approve the Pension Plan Update for Q3 and the Year-End Review for 2020. Carried by unanimous vote (Ochoa/Childress).

b. Brown Armstrong Presentation of the Independent Audit Reports for the Year Ended February 29, 2020 and the Special Purpose Financial Statements for the Year Ended June 30, 2020 – Tracy Webster, Chief Financial Officer and Andrew Paulden and Brooke Baird from Brown Armstrong – ***Action Item***

Brooke Baird explained the process and timeline of the audit and stated it was a bit different this year due to COVID-19. Due to distance requirements, the auditors spent less time in the CAPK offices so most of the audit was completed remotely while working with staff.

Andrew Paulden reported on the Significant Audit Areas and the separate audit reports issued:

- **Financial Audit of CAPK** – The Independent Auditors rendered an unmodified opinion or "clean opinion" which is the highest ranking possible.
- **Special Purpose Audit** – The Special Purpose Audit report is a state requirement with the audit year ending June 30, 2020. The Independent Auditors rendered an unmodified opinion or "clean opinion," which is the highest ranking possible.
- **Defined Contribution Pension Plan 401(a)** – The Independent Auditors rendered a Disclaimer of Opinion, because of the reliance of information provided to them by The Standard. A Disclaimer of Opinion is the highest ranking possible for a pension plan audit.
- **Defined Contribution Pension Plan 403(b)** – The Independent Auditors rendered a Disclaimer of Opinion, the reliance of information provided by The Standard. A Disclaimer of Opinion is the highest ranking possible for a pension plan audit.

Andrew Paulden reported that CAPK staff is exceptional to work with, and all requested information was provided in a timely manner, and there were no deficiencies or material weaknesses noted.

Motion was made and seconded to recommend Board approval of the Independent Audit Reports for the Year Ended February 29, 2020 and the Special Purpose Financial Statements for the Year Ended June 30, 2020. Carried by unanimous vote (Childress/Ochoa).

c. 2019 Information Returns and Attorney General Report – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster reported that the 990 and 199 taxes were filed on time to meet the required deadline. After Board approval, the tax filings will be posted to the CAPK website. Tracy also reported that the registration renewal fee report to the Attorney General's Registry of Charitable Trusts was also filed on time.

d. Independent Audit RFP Results – Tracy Webster, Chief Financial Officer - ***Action Item***

At the recommendation of the Executive Committee from the December 16, 2020 meeting, Tracy Webster presented the above action item for approval.

Mike Maggard questioned staff regarding the RFP process, the price schedule for the top two candidates, and entered into discussion about the previous recommendation from the Board Retreat on August 17, 2019, whereby it was recommended that there should be a change of Audit Firms after a number of years. The committee combined the discussion of item 6d and related item 6e into one discussion and motion. The Committee Members agreed to waive a recommendation for approval and forward agenda items 6d and 6e to the full Board for further review and discussion at the regular scheduled meeting on January 27, 2021.

Motion was made and seconded to table items 6d and 6e for further discussion and forward both items to the full Board for action on January 27, 2021. Carried by unanimous vote (Maggard/Ochoa).

e. New External Audit Policy – Tracy Webster, Chief Financial Officer – ***Action Item***

The above action item was forwarded to the full Board per the motion from item 6d above.

f. WIC Program Single Audit Report Review for Fiscal Year 2018 – Carmen Segovia, Director of Health & Nutrition – ***Info Item***

Tracy Webster presented the above info item.

g. Compliance Review of the Commodity Supplemental Food Program (CSFP) - Carmen Segovia, Director of Health & Nutrition – ***Info Item***

Tracy Webster presented the above info item.

6. Committee Member Comments

- Jeremy thanked the Audit Committee for their time and service and announced that following the January 27, 2021 Board of Directors meeting and election, the Board Chair will issue new committee assignments. Jeremy encouraged the members to send an email to Paula Daoutis to indicate their committee assignment preferences.

7. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
Thursday, April 15, 2021
5005 Business Park North
Bakersfield, CA 93309

8. Adjournment

The meeting was adjourned at 1:08 pm.

2020
PENSIONMARK
CAPK 401(a) & 403(b) Plans
2020 Q3 & Year End Review



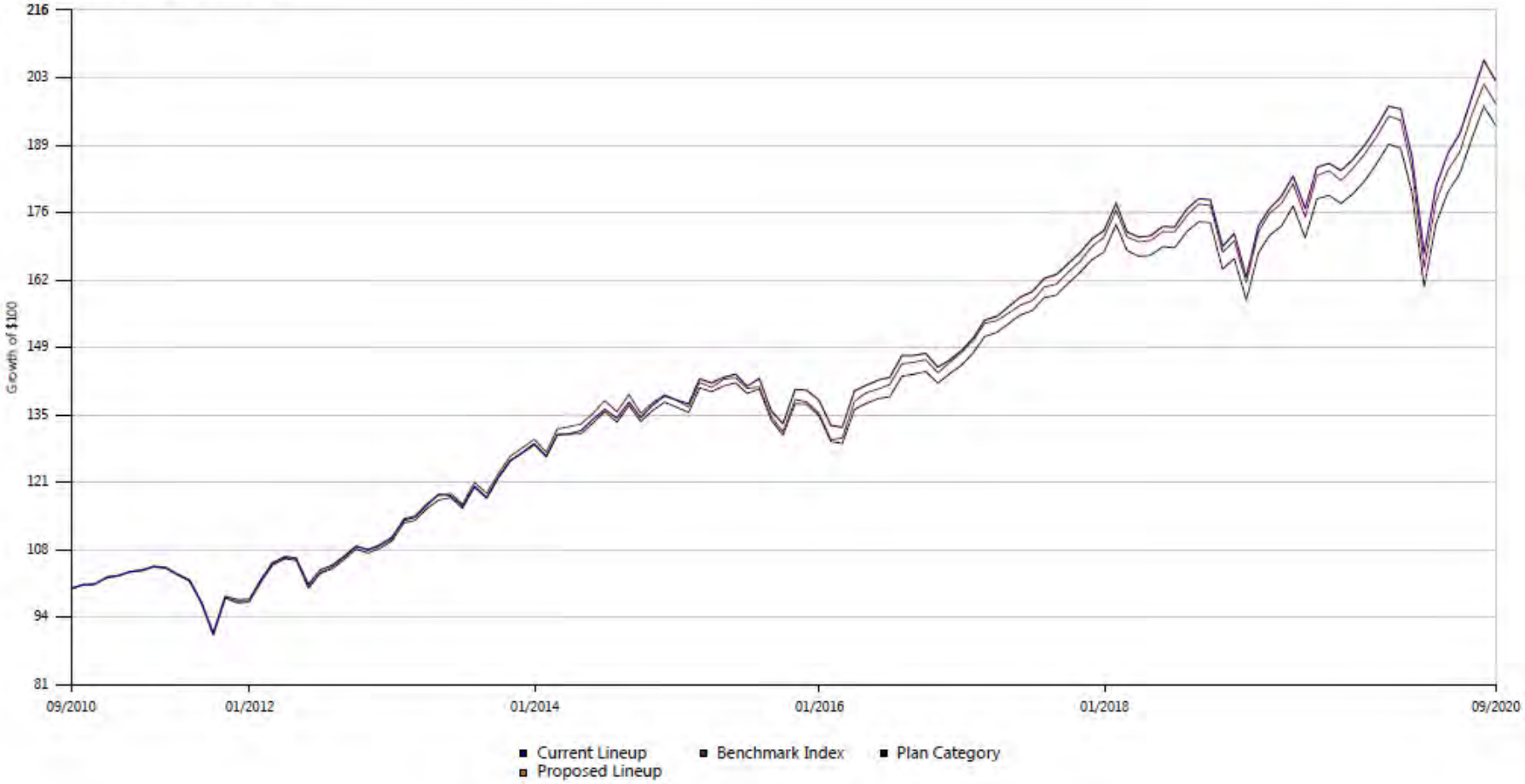
Pensionmark Financial Group, LLC ("Pensionmark") is an investment adviser registered under the Investment Advisers Act of 1940. Financial Advisors at Pensionmark may also be registered representatives of CapFinancial Securities, LLC (member SIPC), which is affiliated with Pensionmark through common ownership.

CAPK Cumulative Performance

PORTFOLIO | CUMULATIVE PERFORMANCE

Pensionmark

Time period : September 2010 - September 2020

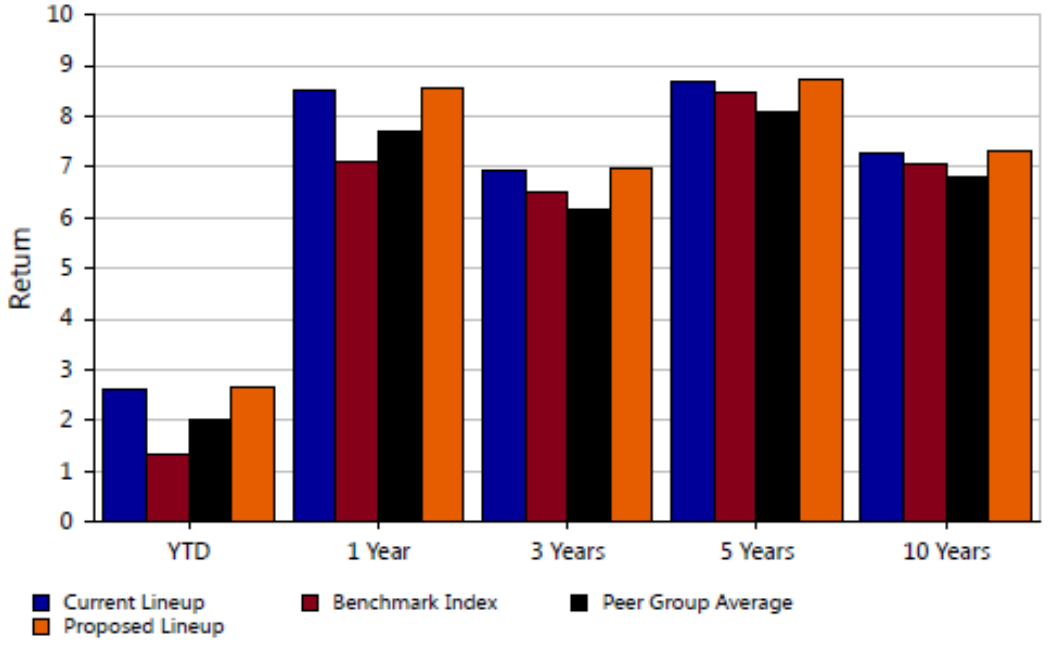


	1 YR	3 YR	5 YR	10 YR
Current Lineup	8.53%	22.22%	51.72%	102.08%
Proposed Lineup	8.57%	22.37%	51.93%	102.24%
Benchmark Index	7.12%	20.77%	50.17%	97.57%
Plan Category	7.72%	19.70%	47.58%	93.15%

CAPK Q3 2020 401(a) Plan

PORTFOLIO | RETURNS

Annualized Returns



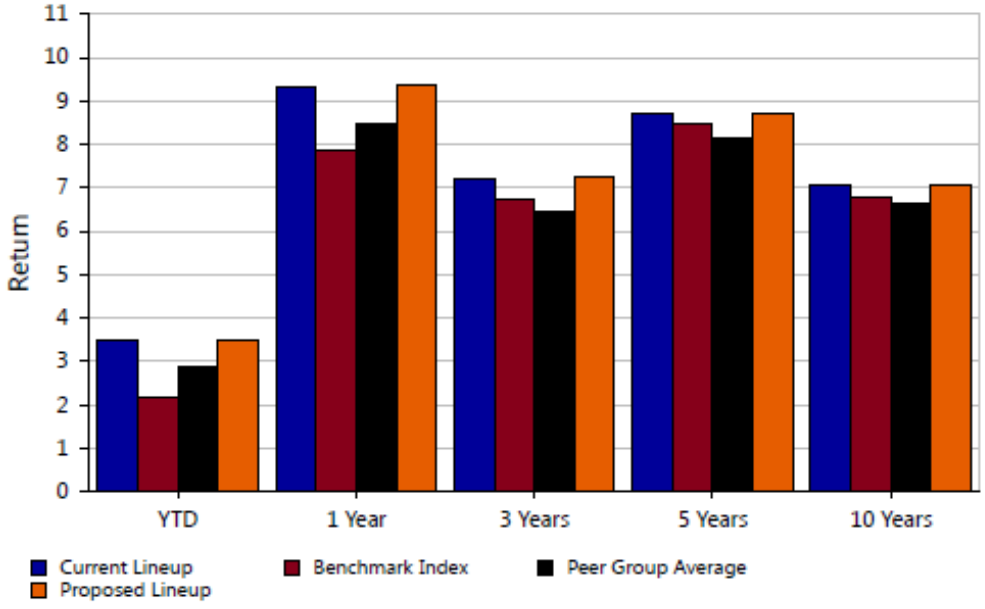
Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	2.62	8.53	6.92	8.69	7.29	0.21
Benchmark Index	1.34	7.12	6.49	8.47	7.05	NA
Peer Group Average	2.02	7.72	6.18	8.09	6.80	0.81
Proposed Lineup	2.66	8.57	6.96	8.73	7.30	0.21

CAPK Q3 2020 403(b) Plan

PORTFOLIO | RETURNS

Annualized Returns



Trailing Returns

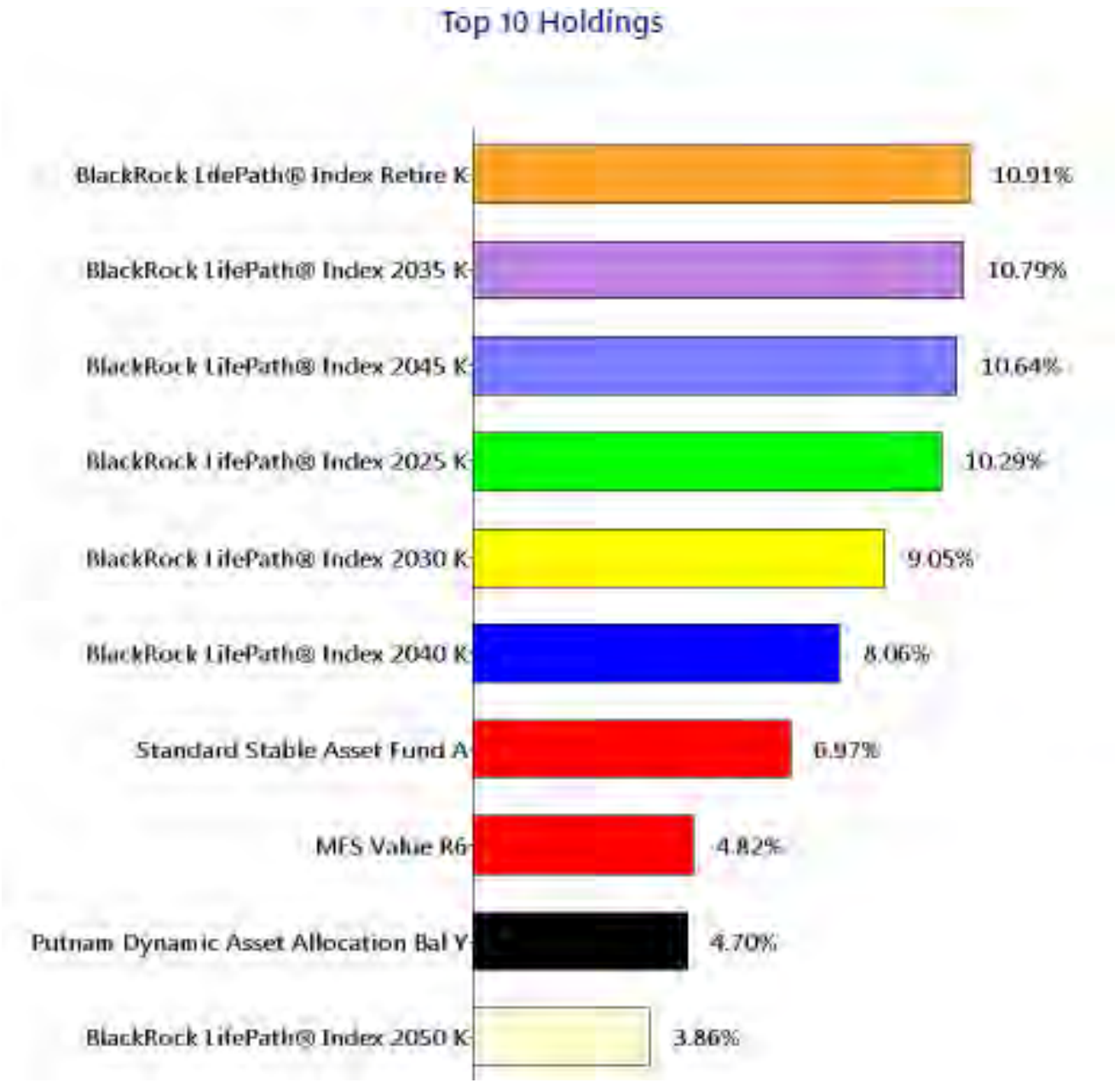
	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	3.48	9.34	7.21	8.71	7.05	0.18
Benchmark Index	2.19	7.86	6.73	8.47	6.80	NA
Peer Group Average	2.89	8.48	6.45	8.13	6.66	0.78
Proposed Lineup	3.50	9.35	7.23	8.72	7.05	0.18

Performance from Q3 to Q4 2020- 401(a) & 403(b)

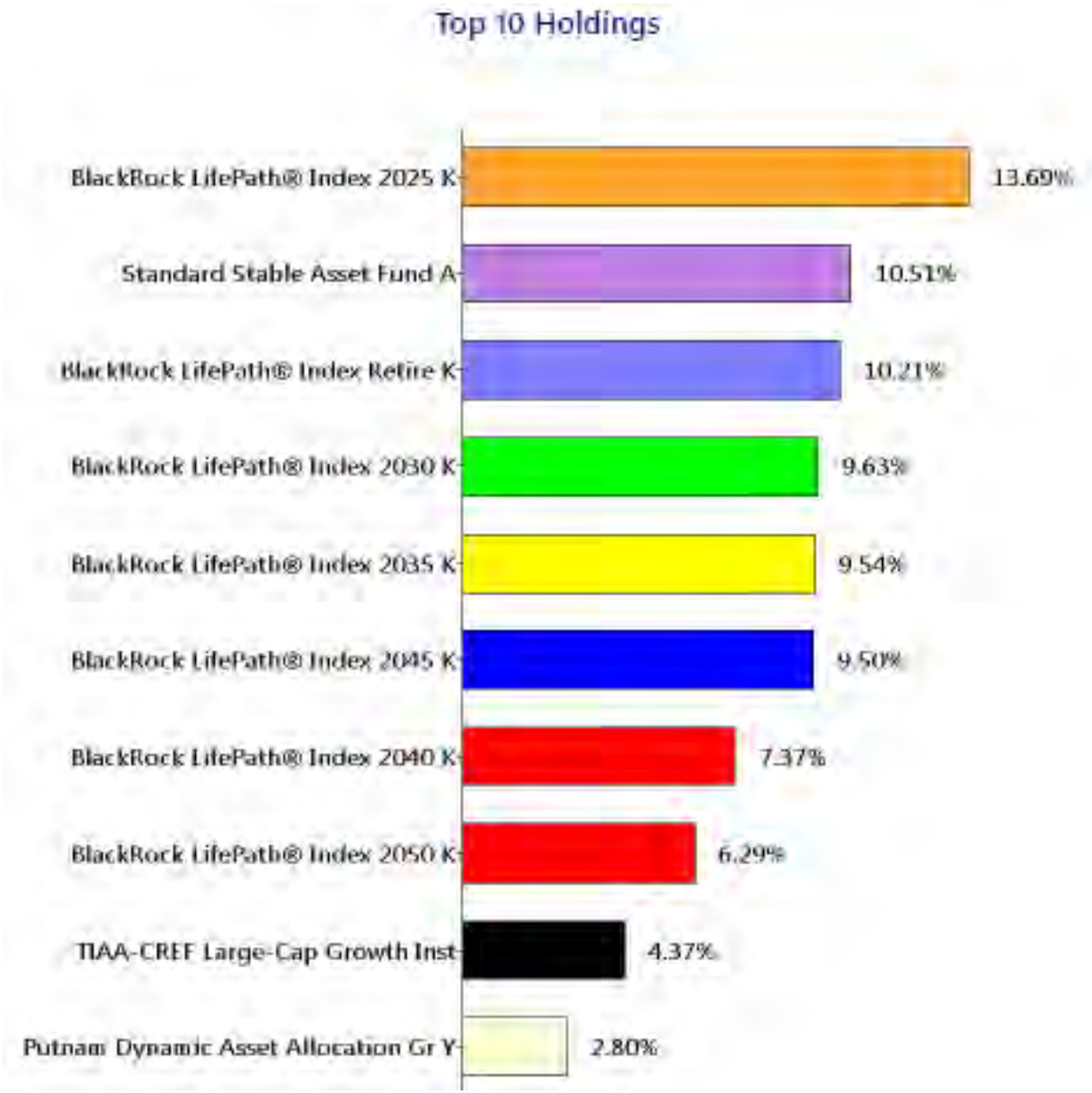
401(a) Q3 Asset Growth	% Change	Q4 Asset Growth	% Change	Year % Change
$19, 363,313 To $20,483,847	5.79%	$20,483,847 to $22,862,352	8.9%	8.5%

403(b) Q3 Asset Growth	% Change	Q4 Asset Growth	% Change	Year % Change
$5,541,197 To $6,034,670	8.9%	$6,034,670 to $6,788,734	8.9%	8.0%

401(A) ALLOCATION



403(B) ALLOCATION



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BROWN ARMSTRONG
Certified Public Accountants

Community Action Partnership of Kern
Board of Directors Presentation of the 2020 Audit Results
By: Andrew J. Paulden, CPA
Brown Armstrong Accountancy Corporation
Wednesday, January 27, 2021

1. Andrew J. Paulden and Brooke Baird met with the Audit Committee on Thursday, January 14, 2021, and discussed the following:

   a) Audit process
   b) Significant audit areas
   c) Audit reports issued
   d) Financial statements

2. In regards to the Audit Reports issued:

   a) Financial Audit of CAPK

      1) Independent Auditor's Report on financial statements – Unmodified Opinion – "Clean Opinion"
      2) 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*
      3) Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
      4) 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
      5) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
      6) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Information Technology

   b) Special Purpose Audit

      1) Independent Auditor's Report for the Special Purpose Audit – Unmodified Opinion – "Clean Opinion"
      2) 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*
      3) Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

c) 401(a) and 403(b) Audits

1) Independent Auditor's Reports – Disclaimer of Opinion

3. Required Communication to the Board of Directors

4. Questions and/or Comments?



FINANCIAL REPORT AND THE INDEPENDENT AUDITORS REPORT FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

Community Action Partnership of Kern

5005 Business Park North

Bakersfield, CA 93309

COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL REPORT AND THE INDEPENDENT AUDITORS REPORT
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

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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 29, 2020 and February 28, 2019, the related statements of operations, statements of functional expenses, 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.

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 29, 2020 and February 28, 2019, and the changes in its net assets, statements of functional expenses, 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 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 19, 2020, 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 19, 2020

STATEMENTS OF FINANCIAL POSITION

February 29, 2020 and February 28, 2019

	2020	2019
ASSETS		
Current Assets:		
Cash	$ 4,294,174	$ 2,209,818
Grants and contracts receivable (Note 2)	4,795,724	4,389,972
Inventory (Note 4)	1,419,797	1,355,245
Prepaid expenses	442,824	274,336
Total current assets	10,952,519	8,229,371
Noncurrent Assets:		
Property and equipment (Note 5)	10,435,484	11,324,632
Total assets	$ 21,388,003	$ 19,554,003
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Current maturities of long-term debt (Note 7)	379,602	360,933
Accounts payable	2,796,053	2,026,795
Accrued expenses	1,948,895	1,431,363
Advances payable	2,913	100,083
Deferred revenue (Note 10)	1,556,313	1,084,356
Total current liabilities	6,683,776	5,003,530
Noncurrent Liabilities:		
Long-term debt, less current maturities (Note 7)	1,473,202	2,067,810
Total liabilities	8,156,978	7,071,340
Net Assets:		
With Donor Restrictions (Note 11)	63,819	79,421
Without Restrictions	13,167,206	12,403,242
Total net assets	13,231,025	12,482,663
Total liabilities and net assets	$ 21,388,003	$ 19,554,003

See Notes to Financial Statements.

STATEMENTS OF OPERATIONS

For the Years Ended February 29, 2020 and February 28, 2019

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:			
Federal grants	$ 55,559,861	$ -	$ 55,559,861
State grants	12,699,518	-	12,699,518
Local grants	409,749	32,156	441,905
Public support:			
Contributions in-kind (Note 1)	190,735	-	190,735
Donations:			
Food	27,955,981	-	27,955,981
Cash	3,468	116,456	119,924
Gain on sale of assets	9,548	-	9,548
Other	1,897,621	-	1,897,621
Net assets released from restriction:			
Satisfaction of program restrictions	164,214	(164,214)	-
Total revenue, gains, and other support	98,890,695	(15,602)	98,875,093
Expenses:			
Program:			
Child care and education	45,440,200	-	45,440,200
Nutrition	38,832,999	-	38,832,999
Energy conservation	4,833,770	-	4,833,770
Community services	2,399,679	-	2,399,679
General and administrative	6,595,033	-	6,595,033
Fundraising	25,050	-	25,050
Total expenses	98,126,731	-	98,126,731
Change in net assets	763,964	(15,602)	748,362
Net assets, beginning	12,403,242	79,421	12,482,663
Net assets, ending	$ 13,167,206	$ 63,819	$ 13,231,025

See Notes to Financial Statements.

STATEMENTS OF OPERATIONS (CONTINUED)

For the Years Ended February 29, 2020 and February 28, 2019

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:			
Federal grants	$ 53,255,061	$ -	$ 53,255,061
State grants	8,313,968	-	8,313,968
Local grants	378,068	6,000	384,068
Public support:			
Contributions in-kind (Note 1)	136,040	-	136,040
Donations:			
Food	17,142,940	-	17,142,940
Cash	2,148	67,630	69,778
Gain on sale of assets		-	-
Other	900,676	-	900,676
Net assets released from restriction:			
Satisfaction of program restrictions	64,648	(64,648)	-
Total revenue, gains, and other support	80,193,549	8,982	80,202,531
Expenses:			
Program:			
Child care and education	41,216,023	-	41,216,023
Nutrition	27,046,078	-	27,046,078
Energy conservation	4,050,918	-	4,050,918
Community services	2,016,316	-	2,016,316
General and administrative	5,360,117	-	5,360,117
Fundraising	26,924	-	26,924
Total expenses	79,716,376	-	79,716,376
Change in net assets	477,173	8,982	486,155
Net assets, beginning	11,926,069	70,439	11,996,508
Net assets, ending	$ 12,403,242	$ 79,421	$ 12,482,663

See Notes to Financial Statements.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended February 29, 2020

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 21,919,145	$ 3,705,414	$ 1,657,255	$ 1,149,448	$ 112,805	$ 1,206	$ 28,545,273
Fringe Benefits	6,647,327	1,033,375	378,872	294,061	22,144	144	8,375,923
Consultant/Contract Services	868,737	153,696	1,263,947	186,304	45,934	19,791	2,538,409
Travel	425,182	150,786	53,840	36,610	23	-	666,441
Space Cost	3,416,191	648,319	187,909	286,031	1,552	327	4,540,329
Consumable Supplies	1,874,085	425,112	169,774	79,739	1,086	1,987	2,551,783
Other Costs	1,193,399	405,779	595,824	150,813	39,103	1,595	2,386,513
Program Costs	8,774,862	808,521	494,262	18,375	190	-	10,096,210
Depreciation	148,784	283,259	32,087	180,051	500,417	-	1,144,598
In-Kind	172,488	-	-	18,247	-	-	190,735
Indirect Expenses	-	-	-	-	5,871,779	-	5,871,779
Donated Commodities	-	31,218,738	-	-	-	-	31,218,738
Total Expenditures	$ 45,440,200	$ 38,832,999	$ 4,833,770	$ 2,399,679	$ 6,595,033	$ 25,050	$ 98,126,731

See Notes to Financial Statements.

STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

Year Ended February 28, 2019

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 20,564,658	$ 3,503,458	$ 1,622,805	$ 984,716	$ -	$ 2,502	$ 26,678,139
Fringe Benefits	6,199,234	976,318	390,125	279,508	-	191	7,845,376
Consultant/Contract Services	701,015	3,439	802,150	34,176	7,661	-	1,548,441
Travel	337,523	122,727	51,003	41,695	513	-	553,461
Space Cost	3,043,387	556,824	178,802	309,703	2,194	32	4,090,942
Consumable Supplies	1,705,392	329,347	53,279	59,705	-	2,133	2,149,856
Other Costs	1,197,389	339,203	461,699	95,680	24,642	22,066	2,140,679
Program Costs	6,954,282	399,962	465,494	22,672	217	-	7,842,627
Depreciation	377,103	301,087	25,561	188,461	266,506	-	1,158,718
In-Kind	136,040	-	-	-	-	-	136,040
Indirect Expenses	-	-	-	-	5,058,384	-	5,058,384
Donated Commodities	-	20,513,713	-	-	-	-	20,513,713
Total Expenditures	$ 41,216,023	$ 27,046,078	$ 4,050,918	$ 2,016,316	$ 5,360,117	$ 26,924	$ 79,716,376

See Notes to Financial Statements.

STATEMENT OF CASH FLOWS

For the Years Ended February 29, 2020 and February 28, 2019

	2020	2019
Cash Flows From Operating Activities		
Change in net assets	748,362	$ 486,155
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,144,598	1,158,718
(Gain) loss on sale of assets	-	3,011
Debt forgiveness grant revenue (Note 7)	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(405,752)	(717,694)
Inventory	(64,552)	(90,200)
Prepaid expenses	(168,488)	124,284
Increase (decrease) in:		
Accounts payable	769,258	142,920
Accrued expenses	517,532	(1,168,126)
Advances payable	(97,170)	77,275
Deferred revenue	471,957	(643,964)
Net cash provided (used) by operating activities	2,850,693	(692,673)
Cash Flows From Investing Activities		
Insurance proceeds from stolen property	13,119	20,210
Proceeds from sale of assets	9,548	-
Purchase of property and equipment	(278,117)	(679,960)
Net cash used in investing activities	(255,450)	(659,750)
Cash Flows From Financing Activities		
Net borrowings (payments) on revolving line of credit	-	-
Principal payments on long-term borrowings	(510,887)	(287,925)
Net cash used in financing activities	(510,887)	(287,925)
Net increase (decrease) in cash	2,084,356	(1,640,348)
Cash:		
Beginning	$ 2,209,818	3,850,166
Ending	$ 4,294,174	$ 2,209,818
Supplemental Disclosures of Cash Flow Information		
Cash payments for:		
Interest	$ 78,579	$ 95,992
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	$ 190,735	$ 136,040

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

February 29, 2020 and February 28, 2019

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 the 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 childcare, 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 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 29, 2020 and February 28, 2019, included approximately $5,240,268 and $3,094,129, 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 29, 2020, and February 28, 2019, there was $862,234 and $994,950, 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 $27,955,981 and $17,518,686 as of February 29, 2020 and February 28, 2019, 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:

	Years
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

Depreciation for property and equipment was $1,144,598 and $1,158,718 for the years ended February 29, 2020 and February 28, 2019, 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.

Grants and Contracts: Support received under grants and contracts is recorded as public support when the related grant award is determined to be due and is accounted for as with donor restrictions until grant restrictions are met. Management considers all amounts due under grants and contracts to be collectible.

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 $190,735 and $136,040 are included in the statements of operations for the years ended February 29, 2020 and February 28, 2019, 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. The totals are $4,522,927 and $5,329,958 for the years ended February 29, 2020 and February 28, 2019, respectively. The City of Shafter donated land for the Shafter Youth Center. As of February 29, 2020 and February 28, 2019, 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.

Basis of Accounting: The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2019. Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as with and without donor restrictions.

Net assets without donor restrictions: These include net assets balances that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: These include net assets balances that are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

Future Accounting Pronouncements:

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606), requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14, which defers the effective date of ASU 2014-09 one year making it effective for annual reporting periods beginning after December 15, 2017, for public business entities and not-for-profit entities that have issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market and effective for annual reporting periods beginning after December 15, 2019, for all other entities. The Organization has not yet selected a transition method and is currently evaluating the effect the standard will have on the financial statements.

In June 2019, the FASB issued ASU 2019-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in this ASU should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The amendments should be applied on a modified prospective basis. Under a modified prospective basis, in the first set of financial statements following the effective date, the amendments should be applied to agreements that are either not completed as of the effective date or entered into after the effective date. Retrospective application is permitted. This ASU is effective for annual reporting periods beginning after June 15, 2019, for not-for-profit entities that have issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market. All other entities shall apply the pending content that links to this paragraph for transactions in which the entity serves as a resource recipient to annual periods beginning after December 15, 2019, and interim periods within annual periods beginning after December 15, 2019. The Organization is currently evaluating the effect the standard will have on the financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the balance sheet at the date of the lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the income statement. This standard will be effective for the calendar year ending December 31, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

NOTE 2 – GRANTS AND CONTRACTS RECEIVABLE

The grants and contracts receivable at February 29, 2020 and February 28, 2019, are:

	2020	2019
Federal funds	$ 3,883,877	$ 3,807,347
State funds	826,284	499,125
Local funds	-	16,635
Private funds	25,236	33,680
Other	60,327	33,185
	$ 4,795,724	$ 4,389,972

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

NOTE 3 – LIQUIDITY AND AVAILABILITY

As of February 29, 2020, and February 28, 2019, the following table shows the total financial assets held by the Organization and the amounts of those financial assets that could readily be made available within one-year of the balance sheet date to meet general expenditures:

	2020	2019
Financial assets held at year-end		
Cash and cash equivalents	$ 4,294,174	$ 2,209,818
Grants and accounts receivable	4,795,724	4,389,972
	9,089,898	6,599,790
Less: Donor restrictions	(63,819)	(79,421)
Financial assets available to meet expenditures over the next 12 months	$ 9,026,079	$ 6,520,369

The Organization has certain donor-restricted assets limited to use which are available for expenditure within one-year in the normal course of operations. Accordingly, these assets have been included in the qualitative information above for financial asset to meet general expenditures within one year. The Organization has assets limited to use for donor-restricted purposes. These assets are not available for general expenditure within the next year.

NOTE 4 – INVENTORY

Inventory is comprised of the following at February 29, 2020 and February 28, 2019:

	2020	2019
Weatherization supplies	$ 135,087	$ 148,381
Supply inventory	-	1,302
Food commodities	1,284,710	1,205,562
	$ 1,419,797	$ 1,355,245

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment as of February 29, 2020 and February 28, 2019, is comprised of the following:

	2020	2019
Land	$ 1,776,669	$ 1,776,669
Buildings	17,864,689	18,411,488
Renovations	5,849,539	5,949,584
Vehicles	3,450,066	3,414,740
Equipment	2,040,485	1,926,624
	30,981,448	31,479,105
Less accumulated depreciation	20,545,964	20,154,473
	$ 10,435,484	$ 11,324,632

The federal government has a reversionary interest in property and equipment at February 29, 2020 and February 28, 2019, in the amount of $26,094,988 and $26,592,645, respectively, with accumulated depreciation of $17,264,322 and $17,383,718, respectively.

NOTE 6 – LINE OF CREDIT

The Organization has a $2,000,000 revolving credit agreement with a bank, which provides credit through January 15, 2019. As of February 29, 2020 and February 28, 2019, $2,000,000 and $2,000,000, respectively, were available to the Organization for additional draws under the agreement. The note bears interest at the daily one month LIBOR rate (3.89825% as of February 29, 2020) plus 3.75% and is unsecured. The outstanding principal balance of this note is due and payable in full on January 15, 2021.

NOTE 7 – CURRENT MATURITIES AND LONG-TERM DEBT

Long-term debt consists of the following as of February 29, 2020 and February 28, 2019:

	2020	2019
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)].	$ 1,364,786	$ 1,792,833
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)].	227,810	310,650
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant Loan, secured by deed of trust, due in annual installments of $65,052 through 2023 [(3)].	260,208	325,260
	$ 1,852,804	$ 2,428,743

(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 29, 2020 and 2019, represent cash drawn on the note, net of debt forgiveness to date.

NOTE 7 – CURRENT MATURITIES AND LONG-TERM DEBT (Continued)

Aggregate maturities of long-term debt as of February 29, 2020, are due in future years as follows:

Year Ending February 28/29,	
2021	$ 379,602
2022	389,830
2023	379,626
2024	328,458
2025	274,799
Thereafter	100,489
	$ 1,852,804

Interest expense for the years ended February 29, 2020 and February 28, 2019, was $78,579 and $95,992, respectively.

NOTE 8 – 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 29, 2020 and February 28, 2019, was $1,293,531 and $1,156,179, respectively.

NOTE 9 – 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 29, 2020 and February 28, 2019, are unfunded. The value of accumulated vacation at February 29, 2020 and February 28, 2019, is as follows:

	2020	2019
Early Head Start	$ 347,364	$ 293,162
Indirect Fund	229,990	190,090
Head Start	179,380	223,844
Early Head Start San Joaquin	124,401	90,399
Low Income Home Energy Assistance Program	54,689	66,449
Women, Infants, and Children	34,101	51,865
Community Services Block Grant (CSBG)	33,738	36,979
Migrant Alternative Payment	28,702	29,250
County of Kern 211	7,907	6,705
Early Head Start Expansion	4,904	-
Commodity Supplement Food Program	3,612	725
Economic Empowerment	82	216
First 5 Kern East Kern Family Resource Center	-	3,951
I&E (Information & Education)	-	3,260
First 5 Kern Help Me Grow	-	1,895
First 5 Kern 211	-	1,699
Early Head Start Child Care Partnership	-	839
Differential Response	-	680
211 United Way	-	439
	$ 1,048,870	$ 1,002,447

The accrued vacation benefits of $179,380 for Head Start and $476,669 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 10 – DEFERRED REVENUE

The grants and contracts deferred at February 29, 2020 and February 28, 2019, are as follows:

	2020	2019
Migrant Alternative Payment	$ 802,887	$ -
General Child Care and Development	228,618	99,207
State Drought Food Assistance	119,145	131,775
Disgorgement Assistance Program (DAP)	85,680	-
Migrant Child Care	74,029	-
California State Preschool	68,939	682,415
United Way	46,946	26,832
Sierra Foundation	40,000	-
So Cal Gas Company	35,000	9,175
DOE WAP	15,239	-
Bank of the West	15,226	34,493
Migrant Specialized Services	7,412	24,938
Wells Fargo Foundation	6,272	1,831
Dignity Health	4,678	8,698
East Kern Family Resource Center	4,077	-
California Endowment	2,000	2,000
First 5 - Help Me Grow	165	-
Wonderful Foundation	-	40,000
Starbucks Foundation	-	22,992
	$ 1,556,313	$ 1,084,356

NOTE 11 – DONOR RESTRICTED NET ASSETS

Donor restricted net assets as of February 29, 2020 and February 28, 2019, are available for the following:

	2020	2019
Friendship House	$ -	$ 656
Friendship House - Robotics	-	2,548
Friendship House - Advisory Board	26,441	29,075
Food Bank - Produce Program	-	15,000
Youth Centers - First Aid	200	200
Youth Centers - Robotics/STEM	2,548	-
Youth Centers - Museum on the Move	2,000	-
Youth Centers - Girl Scouts	500	-
WIC	188	-
Blue Shield Wellness Program	19,948	19,948
East Kern Family Resource Center	11,994	11,994
	$ 63,819	$ 79,421

NOTE 12 – LEASE COMMITMENTS

The Organization leases various equipment and facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 29, 2020 and February 28, 2019, was $1,475,585 and $1,359,686, respectively.

At February 29, 2020, total annual rental commitments are as follows:

Year Ending February 28/29,	
2021	$ 1,016,882
2022	601,555
2023	405,033
2024	262,759
2025	76,025
Thereafter	222,000
	$ 2,584,254

NOTE 13 – CONCENTRATION OF REVENUE

For the years ended February 29, 2020 and February 28, 2019, approximately 54% and 53%, 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 14 – 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 15 – CONTINGENCIES AND COMMITMENTS

The Organization discovered that the eligibility requirements of the Community Action Partnership of Kern 401(a) Plan have not been applied correctly for certain individuals. The Organization has filed an application under the Voluntary Compliance Program with the Internal Revenue Service to provide for correction. The Internal Revenue Service approved the Voluntary Compliance Program application on July 28, 2020. Community Action Partnership of Kern will be working with The Standard to process corrective contributions for impacted individuals. This has an estimated cost of approximately $200,000 plus applicable earnings.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent to February 29, 2020, and through November 18, 2020, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report we noted no other events than that which noted below.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States has resulted in increased activities and funding to the Agency. At the current time, the Agency is unable to quantify all the potential effects of the pandemic on the future financial statements.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
Direct Program				
Early Head Start (EHS)/Head Start - Kern	93.600	09CH011163-01	$ 25,069,262	
EHS Partnership	93.600	09HP000163-01	982,870	
EHS Child Care Partnership	93.600	09HP0036-04	390,927	
EHS San Joaquin	93.600	09CH010071-05	4,861,811	
EHS San Joaquin	93.600	09CH011406-01	467,197	
				31,772,067
State of California - Pass-Through Programs				
Department of Community Services and Development				
CSBG (Community Services Block Grant)	93.569	19F-4015	1,215,399	
CSBG (Community Services Block Grant)	93.569	20F-3015	225,494	
CSBG Discretionary	93.569	18F-8015	35,000	
CSBG Discretionary	93.569	19F-4417	30,000	
CSBG Discretionary	93.569	19F-4463	139,140	
				1,645,033
Low Income Home Energy Assistance Program	93.568	19B-5012	3,649,062	
Low Income Home Energy Assistance Program	93.568	20B-2012	1,035,288	
				4,684,350
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-8049	95,070	
General Child Care and Development	93.596	CCTR-9050	151,066	
California State Preschool	93.596	CSPP-8120	119,843	
				365,979
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-8049	206,811	
General Child Care and Development	93.575	CCTR-9050	328,625	
California State Preschool	93.575	CSPP-8120	55,043	
Migrant Alternative Payment	93.575	CMAP-8000	1,831,868	
Migrant Alternative Payment	93.575	CMAP-9000	3,460,370	
				5,882,717
U.S. Department of Homeland Security				
Pass-Through United Way of Kern County Local Board				
Emergency Food and Shelter	97.024	Phase 36	79,598	
				79,598
U.S. Department of Housing and Urban Development				
Pass-Through United Way of Kern County				
HUD Continuum of Care Planning Grant	14.267	N/A	138,482	
Coordinated Entry Services	14.267	N/A	16,099	
				154,581
U.S. Department of the Treasury				
Direct Program	21.009	19VITA0228	152,089	
Internal Revenue Service				152,089

See accompanying notes to the schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
U.S. Department of Agriculture				
State of California - Pass-Through Programs				
Department of Public Health				
WIC Supplemental Nutrition				
WIC (Women, Infants, and Children)				
Contract 1	10.557	15-10064	2,330,023	
Contract 2	10.557	15-10139	1,601,671	
				3,931,694
Department of Social Services				
Emergency Food Assistance				
Contract 1	10.568	15-MOU-00118	176,307	
Contract 2	10.568	15-MOU-00118	122,392	
				298,699
Emergency Food Assistance	10.569	N/A	3,330,180	
				3,330,180
Trade Mitigation	10.178	N/A	74,213	
Trade Mitigation	10.178	N/A	133,844	
				208,057
Supplemental Nutrition Assistance				
Cal Fresh	10.561	16-SUB-00876	27,591	
Cal Fresh	10.561	18-SUB-7012	39,650	
CalFresh Healthy Living Program	10.561	19-10324	404,718	
				471,959
Child and Adult Care Food Kern	10.558	15-1248-OJ	734,549	
Child and Adult Care Food Kern	10.558	15-1248-OJ	628,661	
Child and Adult Care Food San Joaquin	10.558	15-1248-OJ	81,419	
Child and Adult Care Food San Joaquin	10.558	15-1248-OJ	69,929	
				1,514,558
U.S. Department of Agriculture				
State of California - Pass-Through Programs				
Department of Social Services				
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	209,569	
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	136,669	
				346,238
U.S. Department of Energy				
State of California - Pass-Through Programs				
Department of Community Services and Development				
Department of Energy				
Weatherization Assistance Program	81.042	16C-6012	4,399	
Weatherization Assistance Program	81.042	17C-4010	621,719	
				626,118

See accompanying notes to the schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of General Services				
State of California-Office of California Volunteers				
AmeriCorps	94.006	17AFHY26-F196	15,627	
AmeriCorps	94.006	17AFHY26-PG87	7,747	
				23,374
U.S. Department of Health and Human Services				
State of California-Office of Child Abuse Prevention				
Economic Empowerment	93.590	EE-KERN-17-20	45,291	
				45,291
U.S. Department of Education				
Department of Educatoin-First 5 California				
QRIS (Quality Rating and Improvement System) - Sal	84.412	N/A	17,279	
				17,279
U.S. Department of Health and Human Services				
County of Kern- Department of Public Health				
Hospital Preparedness - Emergency Response	93.074	659-2017	10,000	
				10,000
Total Federal Grants				$ 55,559,861
STATE:				
State of California - Department of Education				
Migrant Alternative Payment		CMAP-8000	$ 1,031,755	
Migrant Alternative Payment		CMAP-9000	2,925,255	
				3,957,010
General Child Care and Development		CCTR-8049	703,940	
General Child Care and Development		CCTR-9050	1,454,939	
				2,158,879
STATE: (Continued)				
State Preschool		CSPP-8120	1,252,041	
State Preschool		CSPP-9121	2,392,378	
				3,644,419
Migrant Child Care		CMIG-8004	80,605	
Migrant Child Care		CMIG-9004	79,365	
				159,970
Migrant Specialized Services		CMSS-8004	35,236	
Migrant Specialized Services		CMSS-9004	18,828	
				54,064

See accompanying notes to the schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
STATE: (Continued)				
Quality Rating and Improvement System - Kern Early Stars		N/A	21,230	
Quality Rating and Improvement System - Kern Early Stars		N/A	30,959	
				52,189
Center-Based Reserve		N/A	7,519	
				7,519
State of California - Department of General Services				
AmeriCorps		AC26-F196	39,227	
				39,227
State of California - Department of Human Services				
Home Visit Initiative		N/A	1,234,454	
				1,234,454
Positive Youth Development Services		509-2019	22,358	
				22,358
California Emergency Solutions and Housing Program		18-CESH-12453	10,054	
				10,054
State of California - Department of Public Health				
Information and Education		16-10206	16,433	
				16,433
State of California - Department of Social Services				
Tax Check-Off/AB2366		15 MOU - 00118	15,281	
Tax Check-Off/AB2366		15 MOU - 00118	13,758	
State Emergency Food Assistance		15 MOU - 00118	193,888	
State Emergency Food Assistance		15 MOU - 00118	156,243	
State Drought Food Assistance		15 MOU - 00118	12,630	
				391,800
Capacity Program		SGRT-19-0012	101,490	
				101,490
Coordinated Entry Services		N/A	10,732	
				10,732
Differential Response		N/A	60,749	
Differential Response		N/A	109,493	
				170,242
County of Kern Low Barrier Homeless Shelter		017-2020	17,572	
				17,572

See accompanying notes to the schedule

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

For the Year Ended February 29, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number		Total
STATE: (Continued)				
Department of Community Services and Development				
CalEITC Free Tax Preparation Assistance Grant		18T-8012	114,886	
CalEITC Free Tax Preparation Assistance Grant		19T-9011	44,406	
				159,292
Department of Corrections and Rehabilitation				
Shafter Youth Center		99 - 011	65,052	
				65,052
California Children and Families Commission				
2-1-1		2015.2.5	14,389	
2-1-1		2015.2.5	91,160	
E Kern Family Resource Center		2015.2.6	41,059	
E Kern Family Resource Center		2015.2.6	82,679	
Help Me Grow		2017.2.01	57,855	
Help Me Grow		2017.2.01	106,195	
Differential Response		N/A	8,847	
Differential Response		N/A	24,578	
				426,762
Total State Grants				$ 12,699,518

See accompanying notes to the schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended February 29, 2020

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 2019.

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 29, 2020.

NOTE 3 – CLUSTER INFORMATION

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

Program or Cluster Title	Federal CFDA Number	Federal Expenditures
Child Care Development Block Grant Cluster		
Child Care and Development Block Grant	93.575	$ 5,882,717
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	365,979
Total Child Care Development Block Grant Cluster		6,248,696
Emergency Food Assistance Cluster		
Emergency Food Assistance Program (Administrative Costs)	10.568	298,699
Emergency Food Assistance Program (Food Commodities)	10.569	3,330,180
Total Emergency Food Assistance Center		3,628,879
Cluster Total		$ 9,877,575

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California Department of Community Services and Development Contract No. 19F-4015

(CSBG) - For the Period January 1, 2019 through December 31, 2019

	Jan. 1, 2019 through Feb. 28, 2019	Mar. 1, 2019 through Dec. 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ 372,383	$ 1,117,148	$ 1,489,531	$	$ 1,489,531
Deferred Grant Revenue	(98,765)	98,765	-		-
Total Revenue	$ 273,618	$ 1,215,913	$ 1,489,531	$ -	$ 1,489,531
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	25,326	377,045	402,371	402,371	402,371
Total Administrative Costs	25,326	377,045	402,371	402,371	402,371
Program Costs					
Salaries and Wages	170,881	466,017	636,898	636,898	636,898
Fringe Benefits	45,493	153,224	198,717	198,717	198,717
Operating Expenses	31,918	219,627	251,545	251,545	251,545
Total Program Costs	248,292	838,868	1,087,160	1,087,160	1,087,160
Total Expenditures	$ 273,618	$ 1,215,913	$ 1,489,531	$ 1,489,531	$ 1,489,531

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California Department of Community Services and Development Contract No. 18F-8015

(CSBG Discretionary) - For the Period January 1, 2018 through May 31, 2019

	Jan. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through May 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ -	$ 35,000	$ 35,000	$	$ 35,000
Total Revenue	$ -	$ 35,000	$ 35,000	$ -	$ 35,000
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	3,182	3,182	3,182	3,182
Total Administrative Costs	-	3,182	3,182	3,182	3,182
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	31,818	31,818	31,818	31,818
Total Program Costs	-	31,818	31,818	31,818	31,818
Total Expenditures	$ -	$ 35,000	$ 35,000	$ 35,000	$ 35,000

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California Department of Community Services and Development Contract No. 19F-4417

(CSBG Discretionary) - For the Period June 1, 2019 through January 31, 2020

	June 1, 2019 through Jan. 31, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue Awarded	$ 30,000	$ 30,000	$	$ 30,000
Total Revenue	$ 30,000	$ 30,000	$ -	$ 30,000
EXPENDITURES				
Administrative Costs				
Salaries and Wages	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	2,727	2,727	2,727	2,727
Total Administrative Costs	2,727	2,727	2,727	2,727
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	27,273	27,273	27,273	27,273
Contract/Consultant Services	-	-	-	-
Total Program Costs	27,273	27,273	27,273	27,273
Total Expenditures	$ 30,000	$ 30,000	$ 30,000	$ 30,000

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California Department of Community Services and Development Contract No. 19B-5012

(LIHEAP) Weatherization – For the Period October 1, 2018 through January 31, 2020

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Jan 31, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 562,513	$ 1,972,535	$ 2,535,048	$	$ 2,535,048
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	$ 562,513	$ 1,972,535	$ 2,535,048	$ -	$ 2,535,048
EXPENDITURES					
Weatherization Program Costs					
Intake	$ 55,382	$ 138,305	$ 193,687	$ 193,687	$ 202,804
Outreach	22,758	29,541	52,299	52,299	126,752
Training & Technical Assistance	15,502	21,571	37,073	37,073	126,752
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	3,633	16,249	19,882	19,882	-
General Operating Expenditures	52,909	167,536	220,445	220,445	-
Other Program Costs	240,113	666,420	906,534	906,534	-
Total Weatherization Program Costs:	390,298	1,039,622	1,429,920	1,429,920	456,308
Weatherization Direct Program Costs					
Total Weatherization Activity Expenditures	172,215	932,913	1,105,128	1,105,128	2,078,740
Total Expenditures	$ 562,513	$ 1,972,535	$ 2,535,048	$ 2,535,048	$ 2,535,048

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California Department of Community Services and Development Contract No. 19B-5012 (LIHEAP) ECIP, HEAP, and Assurance 16 - For the Period October 1, 2018 through January 31, 2020

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Jan 31, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 431,477	1,955,580	$ 2,387,057	$	$ 2,392,380
Interest Income	261	325	586		
Other Income	320	4,417	4,736		-
Total Revenue	$ 432,058	$ 1,960,322	$ 2,392,380	$ -	$ 2,392,380
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	$ 51,207	$ 280,266	$ 331,473	$ 331,473	$ 507,010
Administrative Costs					
Administrative Costs	112,277	386,526	498,803	498,803	507,010
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	163,484	666,792	830,276	830,276	1,014,020
Program Support Costs					
Intake	62,793	258,658	321,451	321,451	485,342
Outreach	38,926	252,298	291,225	291,225	303,339
Training & Technical Assistance	2,057	23,973	26,030	26,030	121,336
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	165	3,974	4,139	4,139	-
General Operating Expenditures	30,963	111,265	142,227	142,227	-
Automation Supplemental	9,835	-	9,835	9,835	-
Other Program Costs	70,273	239,701	309,975	309,975	-
Total Program Costs	215,013	889,869	1,104,882	1,104,882	910,017
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	33,535	182,792	216,328	216,328	468,343
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	136,634	136,634	136,634	-
Wood, Propane and Oil (ECIP & HEAP WPO)	20,025	84,234	104,259	104,259	-
Total Program Services Costs	53,560	403,661	457,221	457,221	468,343
Total Expenditures	$ 432,058	$ 1,960,322	$ 2,392,380	$ 2,392,380	$ 2,392,380

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

California State Preschool Programs

California Department of Education Contract No. CSPP-8120

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 273,973	$ 174,886	$ 448,859
State Grant Revenue	1,960,713	1,252,041	3,212,754
Parent Fees	396	188	584
Total Revenue	2,235,082	1,427,115	3,662,197
EXPENDITURES			
Salaries	1,507,046	877,430	2,384,476
Fringe Benefits	511,607	296,832	808,439
Travel	4,877	2,642	7,519
Consumable Supplies	3,861	114,493	118,354
Consultant/Contract Services	1,613	3,745	5,358
Other Costs	4,108	2,651	6,759
Depreciation	-	-	-
Administration Cost	201,970	129,322	331,292
Total Expenditures	2,235,082	1,427,115	3,662,197
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, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 764,322	$ 734,549	$ 1,498,871
Insurance Proceeds	2,031	-	2,031
Total Revenue	766,353	734,549	1,500,902
EXPENDITURES			
Salaries	325,122	360,741	685,863
Fringe Benefits	97,675	125,939	223,614
Travel	13,470	15,849	29,319
Space Costs	47,494	82,611	130,105
Consumable Supplies	75,169	72,939	148,108
Consultant/Contract Services	-	19	19
Other Costs	27,720	43,713	71,433
Program Costs	108,541	(36,096)	72,445
Depreciation	1,762	2,468	4,230
Administration Cost	69,400	66,366	135,766
Head Start Subsidy	-		-
Total Expenditures	766,353	734,549	1,500,902
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ 0	$ -

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, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 65,656	$ 81,419	$ 147,075
Total Revenue	65,656	81,419	147,075
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	61,777	74,017	135,794
Administration Cost	3,879	7,402	11,281
Total Expenditures	65,656	81,419	147,075
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Community Services Block Grant No. 19F-4015

For the Period January 1, 2019 through December 31, 2019

	Jan. 1, 2019 through Feb. 28, 2019	Mar. 1, 2019 through Dec. 31, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 274,132	$ 1,215,399	$ 1,489,531
Insurance Proceeds	-	1,004	1,004
Total Revenue	274,132	1,216,403	1,490,535
EXPENDITURES			
Salaries	170,881	466,017	636,898
Fringe Benefits	45,493	153,244	198,737
Travel	552	11,605	12,157
Space Costs	20,383	157,703	178,086
Consumable Supplies	2,950	15,369	18,319
Consultant/Contract Services	62	311	373
Other Costs	7,822	32,613	40,435
Program Costs	149	3,010	3,159
Administration Cost	25,840	376,531	402,371
Total Expenditures	274,132	1,216,403	1,490,535
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Community Services Block Grant No. 18F-8015

For the Period January 1, 2018 through May 31, 2019

	Jan. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through May 31, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ -	$ 35,000	$ 35,000
Total Revenue	-	35,000	35,000
EXPENDITURES			
Consultant/Contract Services	-	31,818	31,818
Administration Cost	-	3,182	3,182
Total Expenditures	-	35,000	35,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Community Services Block Grant No. 19F-4417

For the Period June 1, 2019 through January 31, 2020

	June. 1, 2019 through Jan. 31, 2020	TOTAL
REVENUE		
Federal Grant Revenue	$ 30,000	$ 30,000
Total Revenue	30,000	30,000
EXPENDITURES		
Consultant/Contract Services	27,244	27,244
Other Costs	29	29
Administration Cost	2,727	2,727
Total Expenditures	30,000	30,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

County of Kern 211 Grant No. 1004-2016

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb 28, 2019	July 1, 2019 through Feb 28, 2020	TOTAL
REVENUE			
Local Grant Revenue	$ 44,738	$ 45,000	$ 44,738
Total Revenue	44,738	45,000	44,738
EXPENDITURES			
Travel	1,369	(121)	1,369
Space Costs	15,373	12,146	15,373
Consumable Supplies	4,381	2,642	4,381
Consultant/Contract Services	1,500	900	1,500
Other Costs	18,698	25,869	18,698
Administration Cost	3,416	3,564	3,416
Total Expenditures	44,738	45,000	44,738
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	-

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

County of Kern 211 Hospital Preparedness

For the Period September 4, 2018 through November 15, 2019

	Sept. 4, 2018 through Jan. 31, 2019	Aug. 14, 2018 through Nov. 15, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 9,875	$ 10,000	$ 19,875
Total Revenue	9,875	10,000	19,875
EXPENDITURES			
Consumable Supplies	9,875	10,000	19,875
Total Expenditures	9,875	10,000	19,875
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

County of Kern Gang Violence Prevention Grant No. 230-2017

For the Period July 1, 2017 through June 30, 2018

	July 1, 2017 through Feb. 28, 2018	Mar. 1, 2018 through June 30, 2018	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE					
Local Grant Revenue	$ 36,787	$ 18,654	$ 31,328	$ 8,577	$ 55,441
Total Revenue	36,787	18,654	31,328	8,577	55,441
EXPENDITURES					
Salaries	25,041	12,549	19,657	4,732	37,590
Fringe Benefits	4,201	2,222	3,680	1,087	6,423
Travel	392	228	436	68	620
Space Costs	1,689	1,630	4,277	1,902	3,319
Consumable Supplies	424	-	88		424
Other Costs	1,584	-	40		1,584
Program Costs	112	329	302	19	441
Administration Cost	3,344	1,696	2,848	769	5,040
Total Expenditures	36,787	18,654	31,328	8,577	55,441
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Differential Response

For the Period July 1, 2018 through February 29, 2020

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL	July 1, 2019 through Feb. 29, 2020	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL	July 1, 2019 through Feb. 29, 2020
REVENUE								
State Grant Revenue	$ 109,721	60,749	$ 170,470	$ 109,493	$ 17,308	$ 8,847	$ 26,155	$ 24,578
Total Revenue	109,721	0 60,749	170,470	109,493	17,308	8,847	26,155	24,578
EXPENDITURES								
Salaries	64,255	34,878	99,133	66,331	12,144	6,570	18,714	17,744
Fringe Benefits	20,324	7,036	27,360	15,089	3,886	1,624	5,510	5,020
Travel	3,964	2,610	6,574	5,750	-	-	-	-
Space Costs	9,052	4,386	13,438	8,848	-	-	-	-
Consumable Supplies	762	2,758	3,520	798	-	-	-	-
Equipment	-	409	409	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	3,408	1,503	4,911	4,117	-	-	-	-
Program Costs	41	1,160	1,201	553	-	-	-	-
Administration Cost	7,915	6,009	13,924	8,009	1,278	653	1,931	1,814
Total Expenditures	109,721	60,749	170,470	109,493	17,308	8,847	26,155	24,578
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Early Head Start/Head Start Award No. 09CH9142/06

Early Head Start/Head Start Award No. 09CH011132/01

For the Period March 1, 2019 through February 29, 2020

	EARLY HEAD START BASE Mar. 1, 2019 through Jun. 30, 2019	EARLY HEAD START T & TA Mar. 1, 2019 through Jun. 30, 2019	EARLY HEAD START CARRYOVER Mar. 1, 2019 through Jun. 30, 2019	EARLY HEAD START BASE Jul. 1, 2019 through Feb. 29, 2020	EARLY HEAD START T & TA Jul. 1, 2019 through Feb. 29, 2020	EARLY HEAD START STARTUP Jul. 1, 2019 through Feb. 29, 2020	HEAD START BASE Mar. 1, 2019 through Jun. 30, 2019	HEAD START T & TA Mar. 1, 2019 through Jun. 30, 2019	HEAD START CARRYOVER Mar. 1, 2019 through Jun. 30, 2019	HEAD START BASE Jul. 1, 2019 through Feb. 29, 2020	HEAD START T & TA Jul. 1, 2019 through Feb. 29, 2020	HEAD START STARTUP Jul. 1, 2019 through Feb. 29, 2020	TOTAL
REVENUE													
Federal Grant Revenue	$ 1,340,850	$ 32,140	$ 48,566	4,389,935	$ 108,309	$ 288,114	7,043,001	$ 81,673	161,576	11,409,042	$ 116,733	49,323	$ 25,069,262
Other Revenue	283	-	-	3,336	278	-	6,791	-	-	27,540	1,709	346,000	385,937
In-Kind	-	-	-	-	-	-	3,258,485	-	-	5,727,887	-	-	8,986,372
Total Revenue	1,341,133	32,140	48,566	4,393,271	108,587	288,114	10,308,277	81,673	161,576	17,164,469	118,442	395,323	34,441,571
EXPENDITURES													
Salaries	581,657	-	-	2,501,687	-	-	3,506,395	-	-	5,986,393	-	-	6,589,739
Fringe Benefits	186,498	-	-	740,055	-	-	1,082,857	-	-	1,905,143	-	-	2,009,410
Travel	13,824	4,055	-	40,339	26,300	-	56,404	24,905	-	92,741	44,251	-	165,827
Space Costs	211,203	-	-	249,960	-	-	602,142	-	-	975,384	-	-	1,063,305
Consumable Supplies	77,181	3,721	-	171,879	4,650	95,914	553,227	8,361	-	275,634	13,005	-	914,933
Consultant/Contract Services	37,131	-	-	47,766	13,995	-	84,544	-	-	129,372	-	-	183,436
Other Costs	40,889	21,442	-	108,057	53,781	167,019	203,094	40,982	-	441,786	50,424	360,717	635,264
Program Costs	65,313	-	-	131,661	-	-	190,370	-	-	489,655	-	-	387,344
Depreciation	2,687	-	48,566	9,328	-	-	134,525	-	161,576	130,656	-	-	356,682
Administration Cost	124,750	2,922	-	392,539	9,861	25,181	636,234	7,425	-	1,009,818	10,762	34,606	1,198,912
In-Kind	-	-	-	-	-	-	3,258,485	-	-	5,727,887	-	-	3,258,485
Total Expenditures	1,341,133	32,140	48,566	4,393,271	108,587	288,114	10,308,277	81,673	161,576	17,164,469	118,442	395,323	16,763,337
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,678,234

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Early Head Start Childcare Partnership Award No. 09HP0036/04

For the Period September 1, 2018 through August 31, 2019

	EARLY HEAD START CHILDCARE PARTNERSHIP BASE Sept. 1, 2018 through Feb. 28, 2019	EARLY HEAD START CHILDCARE PARTNERSHIP BASE Mar. 1, 2019 through Aug. 31, 2019	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA Sept. 1, 2018 through Feb. 28, 2019	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA Mar. 1, 2019 through Aug. 31, 2019	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER Sept. 1, 2018 through Feb. 28, 2019	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER Mar. 1, 2019 through Aug. 31, 2019	TOTAL
REVENUE							
Federal Grant Revenue	$ 322,638	$ 384,200	$ 5,471	$ 6,727	$ -	$ -	$ 719,036
Other Revenue	179	5	-	-	-	-	184
In-Kind	186,875	52,337	-	-	-	-	239,212
Total Revenue	509,692	436,542	5,471	6,727	-	-	958,432
EXPENDITURES							
Salaries	54,348	91,134	-	-	-	-	145,482
Fringe Benefits	19,606	28,285	-	-	-	-	47,891
Travel	800	384	1,787	1,029	-	-	4,000
Space Costs	1,550	5,222	-	-	-	-	6,772
Consumable Supplies	252	1,250	-	-	-	-	1,502
Equipment	-	-	-	-	-	-	-
Consultant/Contract Services	213,909	219,022	-	-	-	-	432,931
Other Costs	2,507	3,643	3,187	5,100	-	-	14,437
Program Costs	148	18	-	-	-	-	166
Depreciation	528	225	-	-	-	-	753
Administration Cost	29,169	35,022	497	598	-	-	65,286
In-Kind	186,875	52,337	-	-	-	-	239,212
Total Expenditures	509,692	436,542	5,471	6,727	-	-	958,432
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Early Head Start Childcare Partnership Award No. 09HP000163/01

For the Period March 1, 2019 to February 29, 2020

	EARLY HEAD START CHILDCARE PARTNERSHIP BASE Mar. 1, 2019 through Feb. 29, 2020	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA Mar. 1, 2019 through Feb. 29, 2020	EARLY HEAD START CHILDCARE PARTNERSHIP STARTUP Mar. 1, 2019 through Feb. 29, 2020	TOTAL
REVENUE				
Federal Grant Revenue	$ 604,034	$ 44,966	$ 333,870	$ 982,870
Other Revenue	3	-	-	3
In-Kind	267,612	-	-	267,612
Total Revenue	871,649	44,966	333,870	1,250,485
EXPENDITURES				
Salaries	173,135	-	-	173,135
Fringe Benefits	37,933	-	-	37,933
Travel	2,554	5,860	-	8,414
Space Costs	41,427	-	-	41,427
Consumable Supplies	7,601	28,558	215,726	251,885
Equipment	-	-	-	-
Consultant/Contract Services	283,423	-	-	283,423
Other Costs	3,539	6,461	88,216	98,216
Program Costs	-	-	-	-
Depreciation	894	-	-	894
Administration Cost	53,531	4,087	29,928	87,546
In-Kind	267,612	-	-	267,612
Total Expenditures	871,649	44,966	333,870	1,250,485
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Early Head Start San Joaquin Award No. 09CH010071/05

For the Period February 1, 2019 through January 31, 2020

	EARLY HEAD START SAN JOAQUIN BASE Feb. 1, 2019 through Feb. 28, 2019	EARLY HEAD START SAN JOAQUIN BASE Mar. 1, 2019 through Jan. 31, 2020	EARLY HEAD START SAN JOAQUIN T & TA Feb. 1, 2019 through Feb. 28, 2019	EARLY HEAD START SAN JOAQUIN T & TA Mar. 1, 2019 through Jan. 31, 2020	TOTAL
REVENUE					
Federal Grant Revenue	$ 440,362	$ 4,764,493	$ 8,338	$ 97,319	$ 5,310,512
Other Revenue	18	883	-	663	1,564
In-Kind	107,457	1,315,904	-	-	1,423,361
Total Revenue	547,837	6,081,280	8,338	97,982	6,735,437
EXPENDITURES					
Salaries	268,553	2,904,608	3,666	23,309	3,200,136
Fringe Benefits	77,700	774,115	1,775	11,975	865,565
Travel	3,072	51,410	975	13,042	68,499
Space Costs	29,785	336,298	-	-	366,083
Consumable Supplies	8,814	133,148	-	-	141,962
Equipment	-	-	-	-	-
Consultant/Contract Services	177	12,657	-	7,680	20,514
Other Costs	6,054	73,486	1,164	33,071	113,775
Program Costs	6,709	60,406	-	-	67,115
Depreciation	111	1,328	-	-	1,439
Administration Cost	39,405	417,920	758	8,905	466,988
In-Kind	107,457	1,315,904	-	-	1,423,361
Total Expenditures	547,837	6,081,280	8,338	97,982	6,735,437
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Food Bank State Emergency

For the Period July 1, 2018 through June 30, 2019

	July. 1, 2018 through February 28, 2019	March 1, 2019 through June 30, 2019	TOTAL
REVENUE			
State Grant Revenue	$ 70,816	$ 193,888	$ 264,704
Total Revenue	70,816	193,888	264,704
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Program Costs	70,816	193,888	264,704
Total Expenditures	70,816	193,888	264,704
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Tax Check-Off

For the Period July 1, 2018 through June 30, 2019

	July. 1, 2018 through Feb 28, 2019	March 1, 2019 through June 30, 2019	TOTAL
REVENUE			
State Grant Revenue	$ 161	$ 15,281	$ 15,442
Total Revenue	161	15,281	15,442
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Program Costs	161	15,281	15,442
Total Expenditures	161	15,281	15,442
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Trade Mitigation Program Grant No. 15-MOU-00118

For the Period October 1, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ -	$ 74,213	$ 74,213
Total Revenue	-	74,213	74,213
EXPENDITURES			
Salaries	-	38,652	38,652
Fringe Benefits	-	4,472	4,472
Travel	-	5,122	5,122
Space Costs	-	10,788	10,788
Consumable Supplies	-	545	545
Other Costs	-	14,634	14,634
Total Expenditures	-	74,213	74,213
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, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 131,268	$ 176,307	$ 307,575
Donations	-	-	-
Total Revenue	131,268	176,307	307,575
EXPENDITURES			
Salaries	58,088	95,224	153,312
Fringe Benefits	10,440	18,190	28,630
Travel	10,521	8,428	18,949
Space Costs	7,689	11,823	19,512
Consumable Supplies	4,295	2,519	6,814
Consultant/Contract Services	1,078	747	1,825
Other Costs	30,644	23,390	54,034
Indirect Expense	8,513	15,986	24,499
Donated Commodities	-	-	-
Total Expenditures	131,268	176,307	307,575
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Commodity Supplemental Food Program

For the Period October 1, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 100,569	$ 209,569	$ 310,138
Donations	-	-	-
Total Revenue	100,569	209,569	310,138
EXPENDITURES			
Salaries / Taxes	42,362	84,280	126,642
Fringe Benefits	7,292	19,867	27,159
Travel	4,725	11,132	15,857
Space Costs	22,232	34,902	57,134
Supplies	14,735	36,540	51,275
Other Costs	2,756	6,610	9,366
Indirect Costs	6,467	16,238	22,705
Total Expenditures	100,569	209,569	310,138
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, 2018 through February 29, 2020

	July 1, 2018 through Feb. 28, 2019	Mar. 1 2019 through June 30, 2019	TOTAL	July 1, 2019 through Feb. 29, 2020
REVENUE				
State Grant Revenue	$ 83,860	14,389	$ 98,249	$ 91,160
Total Revenue	83,860	14,389	98,249	91,160
EXPENDITURES				
Salaries	64,288	11,970	76,258	68,177
Fringe Benefits	12,768	1,945	14,713	15,778
Administration Cost	6,804	474	7,278	7,205
Total Expenditures	83,860	14,389	98,249	91,160
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

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, 2018 through February 29, 2020

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL	July 1, 2019 through Feb. 29, 2020
REVENUE				
State Grant Revenue	$ 82,201	$ 41,059	$ 123,260	$ 82,679
Total Revenue	82,201	41,059	123,260	82,679
EXPENDITURES				
Salaries	52,654	19,935	72,589	55,360
Fringe Benefits	12,836	4,059	16,895	8,679
Travel	1,644	1,068	2,712	2,006
Space Costs	5,832	2,785	8,617	7,961
Consumable Supplies	528	8,110	8,638	553
Other Costs	2,624	2,055	4,679	1,996
Administration Cost	6,083	3,047	9,130	6,124
Total Expenditures	82,201	41,059	123,260	82,679
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 July 1, 2018 through February 29, 2020

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL	July 1, 2019 through Feb. 29, 2020
REVENUE				
State Grant Revenue	$ 41,345	$ 57,855	$ 99,200	$ 106,195
Total Revenue	41,345	57,855	99,200	106,195
EXPENDITURES				
Salaries	30,232	42,391	72,623	76,254
Fringe Benefits	7,774	8,142	15,916	19,678
Administration Cost	3,339	4,009	7,348	7,861
Total Expenditures	41,345	57,855	99,200	106,195
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-8049

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 560,107	$ 301,881	$ 861,988
State Grant Revenue	1,321,972	703,940	2,025,912
Other Revenue	8,250	-	8,250
Parent Fees	2,612	1,346	3,958
Total Revenue	1,892,941	1,007,167	2,900,108
EXPENDITURES			
Salaries	1,316,379	701,678	2,018,057
Fringe Benefits	401,997	210,392	612,389
Travel	1,418	643	2,061
Consumable Supplies	178	35	213
Consultant/Contract Services	-	1,148	1,148
Other Costs	1,271	670	1,941
Administration Cost	171,698	92,601	264,299
Total Expenditures	1,892,941	1,007,167	2,900,108
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, 2018 through June 30, 2019

	July 1, 2018 through Feb. 29, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
State Grant Revenue	$ 60,645	$ 16,433	$ 77,078
Total Revenue	60,645	16,433	77,078
EXPENDITURES			
Salaries	40,107	7,971	48,078
Fringe Benefits	10,475	4,411	14,886
Travel	1,774	658	2,432
Consumable Supplies	2,321	50	2,371
Other Costs	161	1,543	1,704
Program Costs	403	306	709
Administration Cost	5,404	1,494	6,898
Total Expenditures	60,645	16,433	77,078
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Migrant Alternative Payment

California Department of Education Contract No. CMAP-8000

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 3,135,432	$ 1,831,868	$ 4,967,300
State Grant Revenue	1,765,212	1,031,755	2,796,967
Other	248	-	248
Parent Fees	74,670	44,006	118,676
Total Revenue	4,975,562	2,907,629	7,883,191
EXPENDITURES			
Salaries	410,974	187,451	598,425
Fringe Benefits	78,597	39,965	118,562
Travel	7,681	5,488	13,169
Space Costs	49,881	29,512	79,393
Consumable Supplies	6,044	4,254	10,298
Consultant/Contract Services	576	2,389	2,965
Other Costs	50,764	21,495	72,259
Program Costs	4,146,767	2,356,663	6,503,430
Administration Cost	224,278	260,412	484,690
Total Expenditures	4,975,562	2,907,629	7,883,191
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Migrant Child Care

California Department of Education Contract No. CMIG-8004

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
State Grant Revenue	$ 173,772	$ 80,605	$ 254,377
Parent Fees	308	-	308
Total Revenue	174,080	80,605	254,685
EXPENDITURES			
Salaries	117,963	54,462	172,425
Fringe Benefits	40,094	18,520	58,614
Travel	123	99	222
Consumable Supplies	17	4	21
Consultant/Contract Services	-	99	99
Other Costs	110	93	203
Administration Cost	15,773	7,328	23,101
Total Expenditures	174,080	80,605	254,685
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Supplemental Nutrition Assistance Program (CAL FRESH) Grant No. 16-SUB00876

For the Period October 1, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 19,226	$ 27,591	$ 46,817
Total Revenue	19,226	27,591	46,817
EXPENDITURES			
Salaries	13,905	22,144	36,049
Fringe Benefits	3,573	3,611	7,184
Administration Cost	1,748	1,836	3,584
Total Expenditures	19,226	27,591	46,817
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-8004

For the Period July 1, 2018 through June 30, 2019

	July 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through June 30, 2019	TOTAL
REVENUE			
State Grant Revenue	$ 251	$ 35,236	$ 35,487
Total Revenue	251	35,236	35,487
EXPENDITURES			
Salaries	-	15,299	15,299
Fringe Benefits	-	3,280	3,280
Consumable Supplies	228	5,015	5,243
Consultant/Contract Services	-	3,500	3,500
Other Costs	-	4,939	4,939
Administration Cost	23	3,203	3,226
Total Expenditures	251	35,236	35,487
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Women, Infants & Children (WIC) Grant No. 15-10064

For the Period October 1, 2018 through September 30, 2019

	Oct. 1, 2018 through Feb. 28, 2019	Mar. 1, 2019 through Sept. 30, 2019	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,586,394	$ 2,330,023	$ 3,916,417
Other Revenue	923	6,612	7,535
Total Revenue	1,587,317	2,336,635	3,923,952
EXPENDITURES			
Salaries	967,566	1,314,753	2,282,319
Fringe Benefits	248,451	334,197	582,648
Travel	6,803	26,009	32,812
Space Costs	143,207	223,627	366,834
Consumable Supplies	77,192	199,093	276,285
Other Costs	3,734	16,224	19,958
Program Costs	6,007	15,694	21,701
Depreciation	-	8,580	8,580
Administration Cost	134,357	198,458	332,815
Total Expenditures	1,587,317	2,336,635	3,923,952
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

Schedule of Revenue and Expenditures

Wonderful Foundation – Farmer's Markets

For the Period January 1, 2019 through December 31, 2019

	Jan. 1, 2019 through Feb. 28, 2019	Mar. 1, 2019 through Dec. 31, 2019	TOTAL
REVENUE			
Private Revenue	$ 40,000	$ 40,000	$ 80,000
Deferred Revenue	(40,000)	40,000	-
Total Revenue	-	80,000	80,000
EXPENDITURES			
Salaries	-	5,124	5,124
Fringe Benefits	-	468	468
Travel	-	8,739	8,739
Consumable Supplies	-	1,574	1,574
Raw Food	-	56,966	56,966
Administration Cost	-	7,129	7,129
Total Expenditures	-	80,000	80,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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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 29, 2020, the related statements of operations, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 19, 2020.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 Organization'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 be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 19, 2020

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BROWN ARMSTRONG
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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 29, 2020. 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 29, 2020.

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

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 19, 2020

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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 Help Me Grow Programs (the Programs) for the year ended February 29, 2020.

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 29, 2020.

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

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 19, 2020

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 29, 2020

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:

CFDA Number(s)	Name of Federal Program or Cluster
93.575/93.596	Child Care and Development Cluster
93.600	Head Start
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and B programs: $1,666,796

Auditee qualified as low-risk auditee? X___Yes ____No

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, 2019

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.

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AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING

Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of the Community Action Partnership of Kern (the Organization) for the year ended February 29, 2020, and have issued our report dated November 19, 2020. In planning and performing our audit of the financial statements of the Organization, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures 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 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 Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

Current Year Agreed Upon Conditions and Recommendations

None.

Prior Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – 2019-01

Program Title(s): Low Income Housing Energy Assistance Program (LIHEAP)
CFDA No.: 93.568
Federal Agency(ies): Department of Community Services and Development
Pass-Through: State of California
Federal Award No.: 93.568
Federal Award Year: 2018-2019
Compliance Requirement: Eligibility
Questioned Cost: N/A

Criteria:

Grantees may provide assistance to (a) households in which one or more individuals are receiving Temporary Assistance for Needy Families (TANF), Supplemental Security Income (SSI), Supplemental Nutrition Assistance Program (SNAP) benefits, or certain needs-tested veterans benefits; or (b) households with incomes which do not exceed the greater of 150 percent of the State's established poverty level, or 60 percent of the State median income. Grantees may establish lower income eligibility criteria, but no household may be excluded solely on the basis of income if the household income is less than 110 percent of the State's poverty level. Grantees may give priority to those households with the highest home energy costs or needs in relation to income (42 USC 8624(b)(2)).

Condition:

During our testing of eligibility for the LIHEAP grant, we noted one out of forty samples selected for testing had a personnel file that lacked the proper documents required to determine compliance per the *Audit Program for Federal Award Programs – Compliance Requirements, Section E. Eligibility*.

Cause of the Condition:

Per the *Audit Program for Federal Award Programs*, we would expect the Organization to maintain a proper personnel file for individuals who are receiving federal funding in order to be able to refer to this file at a later date to accurately determine the eligibility of the individual receiving the funds over a period of time.

Effect of the Condition:

A possible effect of this condition is a misappropriation of federal funding as funds would be disbursed to a recipient that does not meet the conditions to receive the federal funding.

Recommendations:

We recommend the Organization strengthen its procedures over the review of participant files in order to determine the correct information necessary for compliance are present.

Management Response and Planned Corrective Action:

This recommendation has already been addressed as staff self-identified the issue prior to the audit review. All new files are controlled and organized in an efficient and logical manner, which not only allow an efficient review by federal monitors, but to ensure that all documentation is accounted for. In addition, recently implemented all files are scanned and saved within the Hancock client management software. The file that was selected was prior to this change in document management and was found not to be complete. Action has already been taken with regards to this recommendation.

Current Year Status:

Implemented.

Agreed Upon Condition 2 – 2019-02

During our inventory count observation, we noted that one of the miscellaneous food items tested was recorded with the incorrect weight. We found that the records had been overstated by 538 pounds.

Recommendations:

We recommend the Organization calibrate the scale and have a reviewer check after donations are received, weighed, and recorded.

Management Response and Planned Corrective Action:

The Organization has changed the procedures at the Food Bank Warehouse. Historically, the process was completed by a single individual. In order to improve internal controls and the reliability of measurement, this procedure will now be completed by two individuals. Both individuals will initial the weights recorded.

Current Year Status:

Implemented.

Agreed Upon Condition 3 – 2019-03

Per our review of the food bank summary schedule, we noted that the Organization was using the prior year calculated pound value rate of $1.73 per pound to calculate the fair market value of the weight of the food bank inventory rather than the current year rate. While onsite, the Organization updated its calculations to use the corrected rate of $1.68 per pound and posted an adjusting journal entry to correct the values.

Recommendations:

We recommend that, going forward, the Organization review the calculations to ensure that the correct rate is used when calculating the fair market value of its food bank inventory.

Management Response and Planned Corrective Action:

Staff at the Food Bank and in Finance have received additional training about the source documentation that is used for the calculated pound value. Standard Operating Procedures have been created for use by both departments.

Current Year Status:

Implemented.

****

This communication is indented solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

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Bakersfield, California
November 19, 2020

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AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR INFORMATION TECHNOLOGY

Board of Directors
Community Action Partnership of Kern

In planning and performing our audit of the financial statements, we considered the Community Action Partnership of Kern's (CAPK or the Organization) internal control over information technology (IT) (internal control) as of February 29, 2020, to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

However, during our prior year audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The list that follows summarizes our comments and suggestions regarding these matters.

We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Current Year Agreed Upon Observations and Recommendations for Information Technology (IT)

None.

Status of Prior Year Agreed Upon Observations and Recommendations for Information Technology (IT)

Financial Systems Observation

1. **Password requirements are not configured to match the requirements specified by the "Passwords Policy" (2019 and 2018).** During our examination of the password requirement settings within the in-scope systems, it was noted that certain configured settings do not meet or exceed the requirements specified by CAPK's "Passwords Policy." Furthermore, given that there were no separate passwords for the Abila MIP application during the audit period, as its authentication was integrated with Active Directory, such that an employee's CIT Active Directory domain user account and password were used as their credentials for Abila MIP, and given that the password requirements for CIT Active Directory domain user accounts were determined by the capk.org Active Directory Default Domain Policy during the audit period, the discrepancies configured within the Policy extended to Abila MIP during the audit period as well. The following discrepancies were noted:

Requirement Description	Passwords Policy	capk.org Active Directory Default Domain Policy Setting
Minimum Password Length	8 characters	8 characters
Password Expires (aging)	90 days	180 days
Minimum Password Age	10 days	0 days
Complex Passwords	At least 1 upper case letter, 1 lower case letter, 1 number, and 1 special character	Complexity requirements enabled
Password History (# of passwords that cannot be reused)	Last 10 passwords cannot be re-used	24 passwords remembered
Account Lockout After X Number of Failed Attempts	5 invalid login attempts	16 invalid logon attempts
Duration of Account Lockout	30 minutes	30 minutes

Recommendation

It is recommended that CAPK examine and revise where appropriate the password requirement settings within the Active Directory Default Domain Policy to ensure that strong password requirements have been implemented.

Management Response

Staff acknowledges the misalignment of the Active Directory domain policy and the Password Policy. The two will be adjusted to ensure strong password requirements.

Current Year Status

CAPK implemented a new policy on February 26, 2020. The new policy aligns with the password settings, as such this matter was resolved.

Business Process Improvement Observations (IT Controls Only)

2. **Lack of backup files.** During our IT review, the IT department was unable to provide us backups of logs for our testing. The IT department stated that it does not have access to any type of files on the servers that were hosted by Diamond IT due to the termination of the contract with Diamond IT. Due to this, we were unable to test that the backups were functioning properly. There is also the associated risk that CAPK is unable to restore data if needed.

   Recommendation

   We recommend that the IT department attempt to obtain their data, and going forward ensure that their service provider contract include language stating that they have ownership to their data. In addition, we recommend that someone periodically test a sample of backups to ensure they are functioning correctly. Lastly, we recommend that the new procedures be codified in an updated written policy.

   Management Response

   Staff acknowledges the recommendation and has a backup system in place now. Staff are also researching an alternative and will establish written policy.

Current Year Status

During our testing we were able to view a sample of backups for current year.

****

This information is intended solely for the use of the Board of Directors and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 19, 2020

COMMUNITY ACTION PARTNERSHIP OF KERN

SPECIAL PURPOSE FINANCIAL STATEMENTS

JUNE 30, 2020

COMMUNITY ACTION PARTNERSHIP OF KERN
SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

We have audited the accompanying special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2020, and the related notes to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these special purpose 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 special purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special purpose 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 special purpose 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 special purpose financial statements.

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

Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the special purpose financial statements of the California Department of Education funds of the Organization for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2020, 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
December 2, 2020

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
General Child Care and Development Programs	CCTR - 9050	$ 3,689,408
California State Preschool Programs	CSPP - 9121	5,334,630
Migrant Child Care	CMIG - 9004	190,502
Migrant Specialized Services	CMSS - 9004	39,399
Migrant Alternative Payment	CMAP - 9000	9,747,560
Child and Adult Care Food	15-1248-OJ	1,240,982
Quality Rating And Improvement System Block Grant	N/A	32,126
		$ 20,274,607

Basis of Presentation

The accompanying Schedule of Expenditures of State Awards includes the state grant activity of 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) Uniform Guidance, 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” The Organization has elected to use the 10% de minimis indirect cost rate in the fiscal year 2020.

COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR-9050
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
Federal Grant Revenue	$ 479,691	$ 323,272	$ 802,963
State Grant Revenue	1,456,109	981,443	2,437,552
Family Fees	498	26	524
Head Start	434,317	14,052	448,369
Total Revenue	2,370,615	1,318,793	3,689,408
EXPENDITURES			
Salaries	1,650,001	934,035	2,584,036
Fringe Benefits	538,706	263,480	802,186
Consultant/Contract Services	-	952	952
Travel	1,757	-	1,757
Space Costs	-	-	-
Consumable Supplies	142	445	587
Other Costs	3,984	1,270	5,254
Indirect Costs	176,025	118,611	294,636
Total Expenditures	2,370,615	1,318,793	3,689,408
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-9121
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
Federal Grant Revenue	$ -	$ -	$ -
State Grant Revenue	2,398,879	1,968,818	4,367,697
Family Fees	2,662	135	2,797
Head Start	953,701	10,435	964,136
Total Revenue	3,355,242	1,979,388	5,334,630
EXPENDITURES			
Salaries	2,320,129	1,335,047	3,655,176
Fringe Benefits	787,421	452,269	1,239,690
Consultant/Contract Services	-	-	-
Travel	7,305	-	7,305
Space Costs	-	-	-
Consumable Supplies	7,266	1,869	9,135
Other Costs	14,809	11,215	26,024
Depreciation	-	-	-
Indirect Costs	218,312	178,988	397,300
Start Up Costs	-	-	-
Total Expenditures	3,355,242	1,979,388	5,334,630
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-9004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
State Grant Revenue	$ 79,365	$ 110,985	$ 190,350
Miscelleous Revenue	-	-	-
Family Fees	-	152	152
Head Start	-	-	-
Total Revenue	79,365	111,137	190,502
EXPENDITURES			
Salaries	53,244	75,094	128,338
Fringe Benefits	17,982	25,563	43,545
Consultant/Contract Services	-	-	-
Travel	184	-	184
Space Costs	-	-	-
Consumable Supplies	30	53	83
Other Costs	711	324	1,035
Indirect Costs	7,214	10,103	17,317
Total Expenditures	79,365	111,137	190,502
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-9004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
State Grant Revenue	$ 18,828	$ 20,571	$ 39,399
Total Revenue	18,828	20,571	39,399
EXPENDITURES			
Salaries	9,987	16,419	26,406
Fringe Benefits	7,119	2,283	9,402
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Indirect Costs	1,722	1,869	3,591
Total Expenditures	18,828	20,571	39,399
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-9000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
Federal Grant Revenue	$ 3,460,370	$ 1,950,630	$ 5,411,000
State Grant Revenue	2,925,255	1,313,568	4,238,823
Family Fees	85,460	12,277	97,737
Total Revenue	6,471,085	3,276,475	9,747,560
EXPENDITURES			
Salaries	446,097	176,011	622,108
Fringe Benefits	88,310	38,315	126,625
Consultant/Contract Services	4,947	1,777	6,724
Travel	6,092	323	6,415
Space Costs	57,530	29,506	87,036
Consumable Supplies	6,196	5,656	11,852
Other Costs	43,758	22,362	66,120
Program Costs	5,494,608	2,707,455	8,202,063
Indirect Costs	323,547	295,070	618,617
Total Expenditures	6,471,085	3,276,475	9,747,560
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 28, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
Federal Grant Revenue	$ 975,155	$ 265,827	$ 1,240,982
Head Start	-	-	-
Other Revenue	-	-	-
Total Revenue	975,155	265,827	1,240,982
EXPENDITURES			
Salaries	436,117	205,793	641,910
Fringe Benefits	147,518	61,384	208,902
Consultant/Contract Services	-		-
Travel	19,537	2,733	22,270
Space Costs	87,322	36,979	124,301
Consumable Supplies	75,766	22,149	97,915
Other Costs	53,927	17,947	71,874
Program Costs	65,730	(105,105)	(39,375)
Depreciation	1,058	-	1,058
Indirect Costs	88,180	23,947	112,127
Total Expenditures	975,155	265,827	1,240,982
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	July 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through June 30, 2020	TOTAL
REVENUE			
State Grant Revenue	$ 17,359	$ 14,767	$ 32,126
Total Revenue	17,359	14,767	32,126
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	4,475	13,425	17,900
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	11,713	-	11,713
Other Costs	-	-	-
Indirect Costs	1,171	1,342	2,513
Total Expenditures	17,359	14,767	32,126
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	GENERAL CHILD CARE CCTR - 9050	STATE PRESCHOOL CSPP - 9121	MIGRANT CHILD CARE CMIG - 9004	MIGRANT SPECIALIZED SERVICES CMSS - 9004	MIGRANT ALTERNATIVE PAYMENT CMAP - 9000	TOTAL REIMBURSABLE
1000 CERTIFICATED SALARIES	$ 1,864,558	$ 2,607,439	$ 91,628	$ 20,765	$ -	$ 4,584,390
1100 TEACHERS' SALARIES	1,856,601	2,564,565	89,644	20,765	-	4,531,575
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	7,957	42,874	1,984	-	-	52,815
2000 CLASSIFIED SALARIES	719,478	1,047,737	36,710	5,641	622,108	2,431,674
2100 INSTRUCTIONAL AIDES' SALARIES	697,874	803,436	25,768	5,641	18,616	1,551,335
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	13,953	96,387	4,399	-	-	114,739
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	7,651	147,914	6,543	-	603,492	765,600
3000 EMPLOYEE BENEFITS	802,186	1,239,690	43,545	9,402	126,625	2,221,448
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	93,462	868,047	30,537	1,483	-	993,529
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	36,064	348,804	12,234	403	46,477	443,982
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	366,817	14,443	489	5,278	-	387,027
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	141,544	5,803	197	1,434	68,334	217,312
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	24,504	439	15	101	-	25,059
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	9,456	176	6	28	8,164	17,830
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	94,048	1,411	48	531	-	96,038
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	36,291	567	19	144	3,650	40,671
4000 BOOKS AND SUPPLIES	587	9,135	83	-	18,093	27,898
4300 MATERIALS & SUPPLIES	587	9,135	83	-	18,093	27,898
5000 SERVICES AND OTHER OPERATING EXPENSES	7,963	33,329	1,219	-	8,362,117	8,404,628
5200 TRAVEL AND CONFERENCES	1,757	7,305	184	-	6,414	15,660
5300 DUES AND MEMBERSHIPS	1,653	-	-	-	5,850	7,503
5400 INSURANCE	-	39	3	-	10,146	10,188
5500 OPERATIONS AND HOUSEKEEPING SERVICES	667	1,255	476	-	16,252	18,650
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	-	2,094	156	-	99,702	101,952
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	3,621	21,289	300	-	8,202,368	8,227,578
5900 COMMUNICATIONS	265	1,347	100	-	21,385	23,097
Start Up Costs	-	-	-	-	-	-
Start Up Costs	-	-	-	-	-	-
INDIRECT COSTS	294,636	397,300	17,317	3,591	618,617	1,331,461
TOTAL	$ 3,689,408	$ 5,334,630	$ 190,502	$ 39,399	$ 9,747,560	$ 19,001,499

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	GENERAL CHILD CARE CCTR - 9050	STATE PRESCHOOL CSPP - 9121	MIGRANT CHILD CARE CMIG - 9004	MIGRANT SPECIALIZED SERVICES CMSS - 9004	MIGRANT ALTERNATIVE PAYMENT CMAP - 9000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	$ 11,013	$ 102,504	$ 6,011	$ -	$ 449,097	$ 568,625
EMPLOYEE BENEFITS	3,820	54,007	1,879	-	92,186	151,892
MATERIALS AND SUPPLIES	587	2,363	61	-	10,015	13,026
TRAVEL AND CONFERENCES	1,596	6,635	168	-	4,763	13,162
DUES AND MEMBERSHIPS	-	-	-	-	6,083	6,083
INSURANCE	8	32	1	-	7,903	7,944
OPERATIONS AND HOUSEKEEPING SERVICES	249	10,854	417	-	11,555	23,075
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	406	1,700	55	-	71,948	74,109
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	5,272	11,449	300	-	5,056	22,077
COMMUNICATIONS	265	1,089	35	-	15,504	16,893
INDIRECT COSTS	294,636	397,300	17,317	3,591	618,617	1,331,461
TOTAL ADMINISTRATIVE COSTS	$ 317,852	$ 587,933	$ 26,244	$ 3,591	$ 1,292,727	$ 2,228,347

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	GENERAL CHILD CARE CCTR - 9050	STATE PRESCHOOL CSPP - 9121	MIGRANT CHILD CARE CMIG - 9004	MIGRANT SPECIALIZED SERVICES CMSS - 9004	MIGRANT ALTERNATIVE PAYMENT CMAP - 9000	Total Costs
Unit Costs Under $10,000 Items:	$ -	$ -	$ -	$ -	$ -	$ -
Unit Costs Over $10,000 Items With CDD Approval:	-	-	-	-	-	-
Unit Costs Over $10,000 Items Without CDD Approval:	-	-	-	-	-	-
Total Renovation and Repair Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

	GENERAL CHILD CARE CCTR - 9050	STATE PRESCHOOL CSPP - 9121	MIGRANT CHILD CARE CMIG - 9004	MIGRANT SPECIALIZED SERVICES CMSS - 9004	MIGRANT ALTERNATIVE PAYMENT CMAP - 9000	Total Costs
Unit Costs Under $7,500 Items:	$ -	$ -	$ -	$ -	$ -	$ -
Unit Costs Over $7,500 Items With CDD Approval:	-	-	-	-	-	-
Unit Costs Over $7,500 Items Without CDD Approval:	-	-	-	-	-	-
Total Equipment Expenditures	$ -	$ -	$ -	$ -	$ -	$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2019 to June 2020	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	181,116	-	181,116	$1.84	$ 333,253	$ -	$ 333,253
Reduced	-	-	-	$1.54	-	-	-
Base	-	-	-	$0.31	-	-	-
Total	181,116	-	181,116		$ 333,253	$ -	$ 333,253
Lunch							
Free	213,384	-	213,384	$3.41	$ 727,639	$ -	$ 727,639
Reduced	-	-	-	$3.01	-	-	-
Base	-	-	-	$0.32	-	-	-
Total	213,384	-	213,384		$ 727,639	$ -	$ 727,639
HS Snack							
Free	51,693	-	51,693	$0.94	$ 48,592	$ -	$ 48,592
Reduced	-	-	-	$0.47	-	-	-
Base	-	-	-	$0.08	-	-	-
Total	51,693	-	51,693		$ 48,592	$ -	$ 48,592
State Snack							
Free	85,978	-	85,978	$0.94	$ 80,819	$ -	$ 80,819
Reduced	-	-	-	$0.47	-	-	-
Base	-	-	-	$0.08	-	-	-
Total	85,978	-	85,978		$ 80,819	$ -	$ 80,819
Total Rate X Meals	532,171	-	532,171		$ 1,190,303	$ -	$ 1,190,303
Cash-in-Lieu	213,384	-	213,384	$0.2375	$ 50,679	$ -	$ 50,679
Total Federal Reimbursement					$ 1,240,982	$ -	$ 1,240,982

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	July 1, 2019 to July 31, 2019			**August 1, 2019 to August 31, 2019**			**September 1, 2019 to September 30, 2019**		
Breakfast									
Free	5,500	-	5,500	13,882	-	13,882	21,452	-	21,452
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	5,500	-	5,500	13,882	-	13,882	21,452	-	21,452
Lunch									
Free	5,785	-	5,785	15,412	-	15,412	24,888	-	24,888
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	5,785	-	5,785	15,412	-	15,412	24,888	-	24,888
HS Snack									
Free	1,455	-	1,455	3,620	-	3,620	5,451	-	5,451
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	1,455	-	1,455	3,620	-	3,620	5,451	-	5,451
State Snack									
Free	3,492	-	3,492	8,346	-	8,346	13,099	-	13,099
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	3,492	-	3,492	8,346	-	8,346	13,099	-	13,099

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	October 1, 2019 to October 31, 2019			**November 1, 2019 to November 30, 2019**			**December 1, 2019 to December 31, 2019**		
Breakfast									
Free	25,228	-	25,228	18,150	-	18,150	16,232	-	16,232
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	25,228	-	25,228	18,150	-	18,150	16,232	-	16,232
Lunch									
Free	29,662	-	29,662	21,428	-	21,428	28,546	-	28,546
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	29,662	-	29,662	21,428	-	21,428	28,546	-	28,546
HS Snack									
Free	6,422	-	6,422	4,800	-	4,800	4,177	-	4,177
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,422	-	6,422	4,800	-	4,800	4,177	-	4,177
State Snack									
Free	-	-	-	10,831	-	10,831	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	10,831	-	10,831	-	-	-

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	January 1, 2020 to January 31, 2020			**February 1, 2020 to February 28, 2020**			**March 1, 2020 to March 31, 2020**		
Breakfast									
Free	20,194	-	20,194	19,111	-	19,111	11,275	-	11,275
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	20,194	-	20,194	19,111	-	19,111	11,275	-	11,275
Lunch									
Free	23,859	-	23,859	22,538	-	22,538	13,240	-	13,240
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	23,859	-	23,859	22,538	-	22,538	13,240	-	13,240
HS Snack									
Free	6,684	-	6,684	4,822	-	4,822	2,758	-	2,758
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,684	-	6,684	4,822	-	4,822	2,758	-	2,758
State Snack									
Free	10,894	-	10,894	11,882	-	11,882	6,951	-	6,951
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,894	-	10,894	11,882	-	11,882	6,951	-	6,951

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	April 1, 2020 to April 30, 2020			**May 1, 2020 to May 31, 2020**			**June 1, 2020 to June 30, 2020**		
Breakfast									
Free	9,870	-	9,870	13,166	-	13,166	7,056	-	7,056
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	9,870	-	9,870	13,166	-	13,166	7,056	-	7,056
Lunch									
Free	7,655	-	7,655	13,166	-	13,166	7,205	-	7,205
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	7,655	-	7,655	13,166	-	13,166	7,205	-	7,205
HS Snack									
Free	4,388	-	4,388	5,114	-	5,114	2,002	-	2,002
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	4,388	-	4,388	5,114	-	5,114	2,002	-	2,002
State Snack									
Free	7,699	-	7,699	8,052	-	8,052	4,732	-	4,732
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	7,699	-	7,699	8,052	-	8,052	4,732	-	4,732

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM – CHILD CARE CENTERS
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED ENROLLMENT
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

FIXED PERCENTAGE METHOD

Enrollment	July	August	September	October	November	December	January	February	March	April	May	June
Total												
Reported	707	1,718	2,014	2,038	2,016	2,016	2,038	2,025	1,873	1,998	2,017	633
Adjusted	2,974	1,963	1,667	1,643	1,665	1,665	1,643	1,656	1,808	1,683	1,664	3,048
Allowed	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
Free												
Reported	707	1,718	2,014	2,038	2,016	2,016	2,038	2,025	1,873	1,998	2,017	633
Adjusted	2,974	1,963	1,667	1,643	1,665	1,665	1,643	1,656	1,808	1,683	1,664	3,048
Allowed	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
Reduced												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
Base												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
RECONCILIATION OF SINGLE AUDIT TO PROGRAM AUDIT
PERIODS ENDED FEBRUARY 28, 2020, AND JUNE 30, 2020

	Single Audit 2/29/2020	Less: 03/01/19 thru 06/30/19 and Eliminations *	3/1/2020 Thru 6/30/2020	Program Audit 6/30/2020
ASSETS				
Current Assets				
Cash - Unrestricted	$ 4,294,174	$ (3,705,513)	$ (167,528)	$ 421,133
Cash - Restricted	-	5	-	5
Grants and contracts receivable	4,795,724	(4,326,588)	865,435	1,334,571
Inventory	1,419,797	(1,419,797)	-	-
Prepaid expenses	442,824	(403,897)	11,212	50,139
Total current assets	10,952,519	(9,855,790)	709,119	1,805,848
Noncurrent Assets				
Property and equipment	10,435,484	(10,435,484)	-	-
Total assets	$ 21,388,003	$ (20,291,274)	$ 709,119	$ 1,805,848
LIABILITIES AND NET ASSETS				
Current liabilities				
Notes payable	$ -	$ -	$ -	$ -
Current maturities of long-term debt	379,602	(365,136)	-	14,466
Accounts payable	2,796,053	(1,825,437)	338,923	1,309,539
Accrued expenses	1,948,895	(1,822,787)	70,281	196,389
Advances payable	2,913	(2,913)	299,915	299,915
Deferred revenue	1,556,313	(1,556,313)	-	-
Total current liabilities	6,683,776	(5,572,586)	709,119	1,820,309
Noncurrent Liabilities				
Long-term debt, less current maturities	1,473,202	(1,502,335)	14,667	(14,466)
Total liabilities	8,156,978	(7,074,921)	723,786	1,805,843
Net Position:				
Temporarily restricted	63,819	(63,819)	-	-
Unrestricted	13,167,206	(13,167,201)	-	5
Total net position	13,231,025	(13,231,020)	-	5
Total liabilities and net position	$ 21,388,003	$ (20,305,941)	$ 723,786	$ 1,805,848
SUPPORT AND REVENUE				
Program Revenues				
Federal grants	$ 55,559,866	$ (49,256,632)	$ 2,564,217	$ 8,867,451
State grants	12,699,518	(5,803,724)	4,410,154	11,305,948
Local grants	441,905	(441,905)	-	-
Public Support				
Contributions in-kind	190,735	(190,735)	-	-
Donations				
Food	27,955,981	(27,955,981)	-	-
Cash	191,712	(191,712)	-	-
Gain on Sale of Assets	9,548	(9,548)	-	-
Other	1,825,828	(1,737,209)	12,590	101,209
Total support and revenue	98,875,093	(85,587,446)	6,986,961	20,274,608
EXPENDITURES	98,126,731	(84,839,084)	6,986,961	20,274,608
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	$ 748,362	$ (748,362)	$ -	$ -

* Eliminations are non-California Department of Education programs.

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Community Action Partnership of Kern (the Organization) is a non-profit organization which has been designated as the Community Action Agency of Kern County (the 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.

These special purpose financial statements represent only specific information for the year ended June 30, 2020, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general purpose financial statements for the Organization for the year ended February 29, 2020, were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The Schedules of Revenue and Expenditures presented on pages 4 - 10 represent the program activity for each state grant for the year ended June 30, 2020. They are intended to assist the California Department of Education in reconciling to the Organization's fiscal year ended February 29, 2020.

The special purpose financial statements presented herein on pages 11 - 20 and 25 - 63 were prepared specifically to comply with California Department of Education reporting requirements at each program level, using the fiscal year of the state.

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

Basis of Presentation: The accompanying Schedule of Expenditures of State Awards includes the state grant activity of 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) Uniform Guidance, 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Property: Property purchased with California Department of Education contract funds during the fiscal year 2019-2020 has been separately accounted for in the property management system.

Claim Preparation: Due to the provisions in the Improving Head Start for School Readiness Act of 2007 (Public Law 110-134) (Head Start), any child enrolled in Head Start is now automatically eligible for free meals provided by the United States Department of Agriculture (USDA) National School Breakfast Program, National School Lunch Program, and the Child and Adult Care Food Program.

NOTE 2 – CONTINGENCIES AND COMMITMENTS

The Organization discovered that the eligibility requirements of the Community Action Partnership of Kern 401(a) Plan have not been applied correctly for certain individuals. The Organization has filed an application under the Voluntary Compliance Program with the Internal Revenue Service to provide for correction. The Internal Revenue Service approved the Voluntary Compliance Program application on July 28, 2020. The Organization will be working with The Standard to process corrective contributions for impacted individuals. This has an estimated cost of approximately $200,000 plus applicable earnings.

NOTE 3 – LINE OF CREDIT

As of June 30, 2020, the Organization has a $4,000,000 revolving line of credit with a bank. The note bears interest daily one month LIBOR rate, plus 3.75% unsecured. There was no interest expense claimed for reimbursement on the AUD forms.

NOTE 4 – SUBSEQUENT EVENTS

Subsequent to June 30, 2020, and through December 2, 2020, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, the Organization did not identify any subsequent events that require disclosure.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States has resulted in increased activities and funding to the Organization. At the current time, the Organization is unable to quantify all the potential effects of the pandemic on the future financial statements.

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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
Bakersfield, California

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 special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2020, and the related notes to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as noted in the table of contents, and have issued our report thereon dated December 2, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special purpose 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 Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 2, 2020

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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
Bakersfield, California

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 June 30, 2020. The Organization's major federal programs are identified in the summary of audit 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 June 30, 2020.

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

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 2, 2020

California Department of Education
Audited Attendance and Fiscal Report
for Child Development Programs

A U D 9500 Page 1 of 8

Fiscal Year Ending	**June 30, 2020**
Contract Number	**CCTR - 9050**
Vendor Code	**Y320**

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	430		430	2.8792	1,238.056
Infants (up to 18 months) Full-time	6,897		6,897	2.4400	16,828.68
Infants (up to 18 months) Three-quarters-time	3,493		3,493	1.8300	6,392.19
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus	1,148		1,148	2.1240	2,438.352
Toddlers (18 up to 36 months) Full-time	16,294		16,294	1.8000	29,329.2
Toddlers (18 up to 36 months) Three-quarters-time	6,812		6,812	1.3500	9,196.2
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR - 9050

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	**35,074**		**35,074**	**N/A**	**65,422.678**
DAYS OF OPERATION	**248**		**248**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**34,863**		**34,863**	**N/A**	**N/A**

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Contract Number CCTR - 9050

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time	473		473	1.8300	865.59
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time	6,063		6,063	1.3500	8,185.05
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR - 9050

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**6,536**		**6,536**	**N/A**	**9,050.64**

Contract Number: CCTR - 9050

Full Name of Contractor: Community Action Partnership of Kern

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Family Fees for Certified Children	524		524
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	448,369		448,369
Unrestricted Income - Other:			
Total Revenue	**448,893**		**448,893**

Comments:

Contract Number CCTR - 9050

Full Name of Contractor Community Action Partnership of Kern

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,864,558		1,864,558
2000 Classified Salaries	719,478		719,478
3000 Employee Benefits	802,186		802,186
4000 Books and Supplies	587		587
5000 Services and Other Operating Expenses	7,963		7,963
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	294,636		294,636
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**3,689,408**		**3,689,408**
Total Administrative Cost (included in Section 4 above)	317,852		317,852
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Contract Number CCTR - 9050

Full Name of Contractor Community Action Partnership of Kern

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	35,074		35,074
Days of Operation	248		248
Days of Attendance	34,863		34,863
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	524		524
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3,689,408		3,689,408
Total Administrative Cost	317,852		317,852
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 65,422.678 Total Non-Certified Adjusted Days of Enrollment 9,050.64

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): YES

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

Page 8

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CSPP 9121
Vendor Code	Y320

Full Name of Contractor: Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	781		781	1.1800	921.58
Three Years and Older Full-time	18,422		18,422	1.0000	18,422
Three Years and Older Three-quarters-time	8,474		8,474	0.7500	6,355.5
Three Years and Older One-half-time	71,232		71,232	0.6193	44,113.9776
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	646		646	1.5400	994.84
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time	957		957	0.9537	912.6909
Limited and Non-English Proficient Full-time-plus	1,474		1,474	1.2980	1,913.252
Limited and Non-English Proficient Full-time	1,662		1,662	1.1000	1,828.2
Limited and Non-English Proficient Three-quarters-time	1,699		1,699	0.8250	1,401.675
Limited and Non-English Proficient One-half-time	9,758		9,758	0.6193	6,043.1294

Contract Number CSPP 9121

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	114		114	1.2980	147.972
At Risk of Abuse or Neglect Full-time	4,229		4,229	1.1000	4,651.9
At Risk of Abuse or Neglect Three-quarters-time	482		482	0.8250	397.65
At Risk of Abuse or Neglect One-half-time	937		937	0.6193	580.2841
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	**120,867**		**120,867**	N/A	**88,684.651**
DAYS OF OPERATION	**248**		**248**	N/A	N/A
DAYS OF ATTENDANCE	**119,443**		**119,443**	N/A	N/A

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Revenue Section on page 5.

Contract Number CSPP 9121

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time	31,230		31,230	0.6193	19,340.739
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Contract Number: CSPP 9121

Full Name of Contractor: Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**31,230**		**31,230**	**N/A**	**19,340.739**

Contract Number CSPP 9121

Full Name of Contractor Community Action Partnership of Kern

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	2,797		2,797
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	964,136		964,136
Unrestricted Income - Other:			
Total Revenue	966,933		966,933

Comments:

Contract Number CSPP 9121

Full Name of Contractor Community Action Partnership of Kern

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,607,439		2,607,439
2000 Classified Salaries	1,047,737		1,047,737
3000 Employee Benefits	1,239,690		1,239,690
4000 Books and Supplies	9,135		9,135
5000 Services and Other Operating Expenses	33,329		33,329
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	397,300		397,300
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**5,334,630**		**5,334,630**
Total Administrative Cost (included in Section 4 above)	587,933		587,933
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

A U D 8501 Page 8 of 8 | Contract Number: CSPP 9121

Full Name of Contractor: Community Action Partnership of Kern

Section 7 - Summary

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	120,867		120,867
Days of Operation	248		248
Days of Attendance	119,443		119,443
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	2,797		2,797
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	5,334,630		5,334,630
Total Administrative Cost	587,933		587,933
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment: 88,684.651

Total Non-Certified Adjusted Days of Enrollment: 19,340.739

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): Yes

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): Yes

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

Page 8

California Department of Education
Audited Attendance and Fiscal Report
for Child Development Programs

A U D 9500 Page 1 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CMIG 9004
Vendor Code	Y320

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	107		107	1.1800	126.26
Three Years and Older Full-time	381		381	1.0000	381
Three Years and Older Three-quarters-time	206		206	0.7500	154.5
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CMIG 9004

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus	2,086		2,086	1.2980	2,707.628
Limited and Non-English Proficient Full-time	255		255	1.1000	280.5
Limited and Non-English Proficient Three-quarters-time	237		237	0.8250	195.525
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	**3,272**		**3,272**	**N/A**	**3,845.413**
DAYS OF OPERATION	**248**		**248**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**3,253**		**3,253**	**N/A**	**N/A**

☒ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Contract Number CMIG 9004

Full Name of Contractor Community Action Partnership of Kern

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Family Fees for Certified Children	152		152
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**152**		**152**

Comments:

Contract Number CMIG 9004

Full Name of Contractor Community Action Partnership of Kern

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	91,628		91,628
2000 Classified Salaries	36,710		36,710
3000 Employee Benefits	43,545		43,545
4000 Books and Supplies	83		83
5000 Services and Other Operating Expenses	1,219		1,219
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	17,317		17,317
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**190,502**		**190,502**
Total Administrative Cost (included in Section 4 above)	26,244		26,244
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Contract Number CMIG 9004

Full Name of Contractor Community Action Partnership of Kern

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	3,272		3,272
Days of Operation	248		248
Days of Attendance	3,253		3,253
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	152		152
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	190,502		190,502
Total Administrative Cost	26,244		26,244
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 3,845.413 Total Non-Certified Adjusted Days of Enrollment 0

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): YES

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

Page 8

California Department of Education
Audited Fiscal Report for
Migrant Special Services Contracts

A U D 9500A Page 1 of 4

Fiscal Year Ending	**June 30, 2020**
Contract Number	**CMSS 9004**
Vendor Code	**Y320**

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Revenue

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Other:			
Restricted Income - Other:			
Restricted Income - Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
Total Revenue			

Contract Number CMSS 9004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	20,765		20,765
2000 Classified Salaries	5,641		5,641
3000 Employee Benefits	9,402		9,402
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,591		3,591
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**39,399**		**39,399**
Total Administrative Cost (included in Section 2 above)	3,591		3,591
Days of Operation	248		248

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number CMSS 9004

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	39,399		39,399
Total Administrative Cost	3,591		3,591
Days of Operation	248		248

Comments:

California Department of Education
Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

A U D 9500AP Page 1 of 4

Fiscal Year End	**June 30, 2020**
Contract Number	**CMAP 9000**
Vendor Code	**Y320**

Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children	97,460		277	97,737
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue	**97,460**		**277**	**97,737**

Contract Number CMAP 9000

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers	8,257,483	-55,420		8,202,063
1000 Certificated Salaries				
2000 Classified Salaries	622,108			622,108
3000 Employee Benefits	126,453	172		126,625
4000 Books and Supplies	14,012	4,081		18,093
5000 Services and Other Operating Expenses	162,600	-2,546		160,054
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)	527,937	90,680		618,617
Non-Reimbursable (State use only)				
Total Reimbursable Expenses	**9,710,593**	**36,967**		**9,747,560**
Total Administrative Cost (included in Section 2 above)	1,200,340	92,387		1,292,727
Days of Operation	249			249

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Page 2

Contract Number CMAP 9000

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children	97,460	277		97,737
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers	8,257,483	-55,420		8,202,063
Total Administrative Cost	1,200,340	92,387		1,292,727
Days of Operation	249			249
Total Reimbursable Expenses	9,710,593	36,967		9,747,560

Comments:

California Department of Education
Audited Reserve Account Activity Report

A U D 9530A Page 1 of 1

Fiscal Year End	June 30, 2020
Reserve Account Type	Center-Based
Vendor Code	Y320

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2018–19 AUD 9530A Ending Balance)	3
2. Plus Transfers to Reserve Account:	Per 2018–19 Post-Audit CDNFS 9530
Contract No. CCTR-8049	7,516
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2018–19 Contracts to Reserve	**7,516**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2018–19 Post-Audit CDNFS 9530	**7,519**

Section 2 - Current Year Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve			
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2020	**7,519**		**7,519**

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Recorded reserve ending balance as deferred revenue.

Page 1

California Department of Education
Audited Reserve Account Activity Report

A U D 9530A Page 1 of 1

Fiscal Year End	June 30, 2020
Reserve Account Type	Alternative Payment
Vendor Code	Y320

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2018–19 AUD 9530A Ending Balance)	2
2. Plus Transfers to Reserve Account:	Per 2018–19 Post-Audit CDNFS 9530
Contract No. CMAP-8000	34,944
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2018–19 Contracts to Reserve	**34,944**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2018–19 Post-Audit CDNFS 9530	**34,946**

Section 2 - Current Year Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve			
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2020	**34,946**		**34,946**

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Recorded reserve ending balance as deferred revenue.

Page 1

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA DEPARTMENT OF EDUCATION
CHILD CARE PROGRAMS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SECTION I: SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

*	Material weakness(es) identified?	_____ yes	X	no
*	Significant deficiency(ies) identified?	_____ yes	X	none reported
*	Noncompliance material to financial statements noted?	_____ yes	X	no

Federal Awards

Internal control over major programs:

*	Material weakness(es) identified?	_____ yes	X	no
*	Significant deficiency(ies) identified?	_____ yes	X	none reported

Type of auditor's report issued: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ yes X no

Identification of major programs:

Department of Health and Human Services		
Alternative Payment	CFDA Number:	93.596
General Child Care	CFDA Number:	93.575/93.596
State Preschool	CFDA Number:	93.575/93.596

Dollar threshold used to distinguish Type A programs from Type B programs was $1,666,796

The Agency qualified as a low-risk auditee in accordance with the Uniform Guidance.

SECTION II: FINANCIAL STATEMENTS FINDINGS

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None.

SIGNIFICANT DEFICIENCIES

None.

MATERIAL WEAKNESSES

None.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None.

SIGNIFICANT DEFICIENCIES

None.

MATERIAL WEAKNESSES

None.

MATERIAL INSTANCES OF NONCOMPLIANCE OR QUESTIONED COSTS

None.

COMMUNITY ACTION PARTNERSHIP OF KERN

DEFINED CONTRIBUTION PENSION PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

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Statements of Changes in Net Assets Available for Benefits	4
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Supplemental Schedule	
Schedule H, Line 4I - Schedule of Assets Held at End of Year	13

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BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Partnership of Kern
Defined Contribution Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Community Action Partnership of Kern Defined Contribution Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of February 29, 2020 and February 28, 2019, the related statements of changes in net assets available for benefits 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 conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Standard Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended February 29, 2020 and February 28, 2019, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

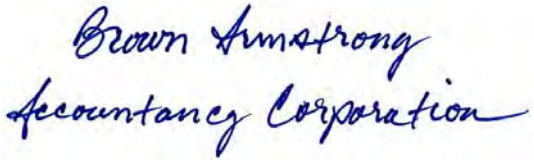
Other Matter

The supplemental schedule, Schedule H, Line 4I – Schedule of Assets Held at End of Year for the year ended February 29, 2020, is required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
November 3, 2020

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

	2020	2019
ASSETS:		
Cash	$ 5,133	$ 1,008
Investments at Fair Value	18,736,115	17,432,803
Employer Contribution Receivable	121,144	-
Total Assets	18,862,392	17,433,811
LIABILITIES:		
Other Liabilities	5,132	-
Net Assets Available for Benefits	$ 18,857,260	$ 17,433,811

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

	2020	2019
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income:		
Net Increase in Fair Value of Investments	$ 925,415	$ 415,909
Interest	71,179	36,555
Other Income	-	-
Contributions:		
Employer Contributions	1,428,534	1,265,451
Rollovers	-	-
Total Additions	2,425,128	1,717,915
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	891,243	938,259
Administrative Expenses	110,436	66,763
Total Deductions	1,001,679	1,005,022
Net Increase	1,423,449	712,893
Net Assets Available for Benefits:		
Beginning of the Period	17,433,811	16,720,918
End of the Period	$ 18,857,260	$ 17,433,811

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

NOTE 1 – PLAN DESCRIPTION

The following description of the Community Action Partnership of Kern (the Organization) Defined Contribution Pension Plan (the Plan) provides only general information. The trustee of the Plan's assets is Standard Insurance Company and the Custodian of the Plan is Charles Schwab Trust Company.

General

The Plan is a defined contribution pension plan covering all employees who have been employed by the Organization for one year or more with at least 1,000 hours worked during the year and who are at least 21 years of age. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan's provisions stipulate that the Organization will contribute 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 Group B."

Participants direct the investment of the Organization's contribution into various investment options offered by the Plan.

Participants' Accounts

Each participant's account is credited with an allocation of (a) the Organization's contribution and (b) Plan earnings. Allocations are based on participants' earnings, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Any contributions made on behalf of a participant, for whom no investment direction is in effect, shall be allocated to a retirement fund appropriate to his or her age at the time of allocation.

Vesting

Vesting in the Organization's contributions plus earnings thereon is based on years of continuous service. A participant is 100 percent vested after 5 years of credited service.

Year(s) of Vesting Service	Vesting Percentage
Less than 2 years	0%
2 years	25%
3 years	50%
4 years	75%
5 years	100%

NOTE 1 – PLAN DESCRIPTION (Continued)

Payment of Benefits

On termination due to death, disability, or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account either in a lump sum amount or as a joint and survivor annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a rollover distribution. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid as of February 29, 2020, were $5,132, and $0 for February 28, 2019.

Forfeited Accounts

During fiscal years 2020 and 2019, forfeitures were allocated among the participants who were employees on the last day of the Plan year in the ratio that each such participant's compensation for that Plan year bears to the compensation of all such Plan participants for that Plan year. As of February 29, 2020, forfeitures reallocated to participant accounts were $36,634. In fiscal year 2019, forfeitures reallocated to participant accounts were $92,368.

Party-in-Interest Transactions

Plan investments include shares of registered investment company funds managed by Standard Insurance Company. Standard Insurance Company, as the trustee of the Plan, is a party-in-interest.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. Plan revenues and expenses are recognized when they become measurable.

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 net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are recorded at fair value as determined by quoted market prices of the securities held in the funds. The unrealized appreciation or depreciation of the investments, based on the quoted market value at February 29, 2020 and February 28, 2019, is recorded as an increase or decrease to net assets available for plan benefits. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis of accounting. Net appreciation (depreciation) of the investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements Implemented in Current Year

- Accounting Standard Update (ASU) No. 2017-06, *Plan Accounting: Defined Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965), Employee Benefit Plan Master Trust Reporting (a Consensus of the Emerging Issues Taskforce)*. This update was issued in February 2017 and relates primarily to the reporting by an employee benefit plan for its interest in a master trust. The amendments in this update are effective for fiscal years beginning after December 15, 2018. Early adoption is permitted. The Plan currently does not have any investments in master trusts; as such, this update does not affect the Plan.

- ASU No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*. This update addresses certain aspects of recognition, measurement, presentation, and disclosure or financial instruments. The provisions of this update are effective for Plan years beginning after December 15, 2018. With certain exceptions, early adoption is permitted. This update does not have a material impact on the financial statements.

- ASU No. 2018-03, *Technical Corrections and Improvements to Financial Improvements – Overall (Subtopic 825-10) Recognition and Measurement of Financial Assets and Financial Liabilities*. This update addresses certain aspects of recognition, measurement, presentation, and disclosure of financial instruments. In addition to amending Topic 825, *Financial Instruments*, the amendments in this update include certain aspects of the guidance issued in Update No. 2016-01. The provisions of this update are the same effective date in ASU No. 2016-01 as described above. This update does not have a material impact on the financial statements.

Recently Issued Accounting Pronouncements for the Future

- ASU No. 2018-09, *Codification Improvements*. This update amends several Subtopics including Subtopic 962-325, *Plan Accounting – Defined Contribution Pension Plans – Investments – Other*, which removes the stable value common collective trust fund from the illustrative example in paragraph 962-325-55-17 to avoid the interpretation that such an investment would never have a readily determinable fair value and, therefore, would always use the net asset value per share practical expedient. The transition and effective date guidance is based on the facts and circumstances of each amendment. Subtopic 962-325 is effective for Plan years beginning after December 15, 2019. Early adoption is allowed. The Plan has opted not to early implement and is determining the impact of this update on its financial statements.

- ASU No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework, Changes to the Disclosure Requirements for Fair Value Measurement*. This update modifies the disclosure requirements on fair value measurements in Topic 820, *Fair Value Measurement*, based on the concepts in the Concepts Statement, including the consideration of costs and benefits. The ASU is effective for fiscal years beginning after December 15, 2019. Early adoption is permitted. Management has not yet determined the impact of this update on its financial statements.

- ASU No. 2019-04, *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments*. This update is to clarify and correct previous updates issued, including ASU No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10),* ASU No. 2016-13*, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,* and ASU No. 2017-012, *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities*. The amendments in this update apply to all reporting entities within the scope of the affected accounting guidance. The amendments on recognizing and measuring financial instruments are effective for fiscal years beginning after December 15, 2019, including interim periods in those years. Management has not yet determined the impact of this update on its financial statements.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements for the Future (Continued)

ASU 2020-01 – *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force).* The amendment is effective for fiscal years beginning after December 15, 2021, and interim periods within those fiscal years. The amendment is meant to clarify the accounting for investments under Topic 321, 323, and 815. Management has not yet determined the impact of this update on its financial statements.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820-10, *Fair Value Measurements* (formerly Statement of Financial Accounting Standards (SFAS) No. 157). ASC Topic 820-10 defines fair value, establishes a framework for measuring fair value, and expands disclosures regarding fair value measurements.

ASC Topic 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

ASC Topic 820-10 also establishes a fair value hierarchy which requires the use of observable inputs and to minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.

Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Plan's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of mutual funds are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements

There are no Plan assets requiring the use of Level 2 inputs for the periods presented.

Level 3 Fair Value Measurements

There are no Plan assets requiring the use of Level 3 inputs for the periods presented.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's fair value measurements at February 29, 2020 and February 28, 2019:

	Investments at Fair Value as of February 28, 2020			
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Vanguard Tot Bd Mkt Idx Adm	$ 508,921	$ -	$ -	$ 508,921
Putnam Dynamic AA Growth Y	447,268	-	-	447,268
Putnam Dynamic AA Conserv Y	415,514	-	-	415,514
BlackRock LifePth Idx Ret K	2,123,606	-	-	2,123,606
BlackRock LifePth Idx 2020 K	-	-	-	-
BlackRock LifePth Idx 2025 K	1,915,733	-	-	1,915,733
BlackRock LifePth Idx 2030 K	1,619,157	-	-	1,619,157
BlackRock LifePth Idx 2035 K	1,962,641	-	-	1,962,641
BlackRock LifePth Idx 2040 K	1,441,130	-	-	1,441,130
BlackRock LifePth Idx 2045 K	1,928,506	-	-	1,928,506
BlackRock LifePth Idx 2050 K	622,124	-	-	622,124
BlackRock LifePth Idx 2055 K	239,495	-	-	239,495
BlackRock LifePth Idx 2060 K	59,141	-	-	59,141
Putnam Dynamic AA Balanced Y	864,727	-	-	864,727
MFS Value R6	980,009	-	-	980,009
iShares S&P 500 Index K	504,665	-	-	504,665
TIAA-CREF Inst Lg Cp Gr Inst	224,501	-	-	224,501
Wells Fargo Spec MdCpVal Ins	4,103	-	-	4,103
Vanguard Mid Cap Index Adm	81,586	-	-	81,586
MassMutual Select MidCapGr I	639,304	-	-	639,304
DFA US Small Cap Value I	159,127	-	-	159,127
Janus Henderson Triton T	135,165	-	-	135,165
American Funds New World R6	302,617	-	-	302,617
Principal Real Estate Sec I	5,012	-	-	5,012
Total Mutual Funds	$ 17,184,052	$ -	$ -	$ 17,184,052
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 1,552,063	$ -	$ -	$ 1,552,063
Total Investments Measured at NAV	$ 1,552,063	$ -	$ -	$ 1,552,063
Total Investments	$ 18,736,115	$ -	$ -	$ 18,736,115

(1) In accordance with ASU Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Plan Benefits.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

Description	Investments at Fair Value as of February 28, 2019 Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Vanguard Tot Bd Mkt Idx Adm	$ 434,045	$ -	$ -	$ 434,045
Putnam Dynamic AA Growth Y	424,115	-	-	424,115
Putnam Dynamic AA Conserv Y	376,483	-	-	376,483
BlackRock LifePth Idx Ret K	464,389	-	-	464,389
BlackRock LifePth Idx 2020 K	1,620,860	-	-	1,620,860
BlackRock LifePth Idx 2025 K	2,001,533	-	-	2,001,533
BlackRock LifePth Idx 2030 K	1,415,484	-	-	1,415,484
BlackRock LifePth Idx 2035 K	1,726,534	-	-	1,726,534
BlackRock LifePth Idx 2040 K	1,267,091	-	-	1,267,091
BlackRock LifePth Idx 2045 K	1,722,850	-	-	1,722,850
BlackRock LifePth Idx 2050 K	498,914	-	-	498,914
BlackRock LifePth Idx 2055 K	153,654	-	-	153,654
BlackRock LifePth Idx 2060 K	14,919	-	-	14,919
Putnam Dynamic AA Balanced Y	819,096	-	-	819,096
MFS Value R6	979,784	-	-	979,784
iShares S&P 500 Index K	481,710	-	-	481,710
TIAA-CREF Inst Lg Cp Gr Inst	180,290	-	-	180,290
Wells Fargo Spec MdCpVal Ins	3,907	-	-	3,907
Vanguard Mid Cap Index Adm	76,615	-	-	76,615
MassMutual Select MidCapGr I	612,588	-	-	612,588
DFA US Small Cap Value I	181,365	-	-	181,365
Janus Henderson Triton T	135,631	-	-	135,631
American Funds New World R6	283,935	-	-	283,935
Principal Real Estate Sec I	5,673	-	-	5,673
Total Mutual Funds	$ 15,881,465	$ -	$ -	$ 15,881,465
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 1,551,338	$ -	$ -	$ 1,551,338
Total Investments Measured at NAV	$ 1,551,338	$ -	$ -	$ 1,551,338
Total Investments	$ 17,432,803	$ -	$ -	$ 17,432,803

NOTE 4 – CERTIFIED INFORMATION

The fiscal years 2020 and 2019 financial statements and the financial information presented in Note 3 are prepared from information supplied by the Plan's trustee, the Standard Insurance Company. Specifically, investments and contributions received as of and for the years ended February 29, 2020 and February 28, 2019, were supplied by the trustee and such information has been certified by the trustee as being complete and accurate.

NOTE 5 – PLAN ADMINISTRATION

As trustee of the Plan, Standard Insurance Company provides recordkeeping and investment services to the Plan. Organization contributions are managed by the trustee who invests cash received, interest and dividend income, and makes distributions to participants. The Plan assets are held by Charles Schwab Trust Company, the custodian.

NOTE 5 – PLAN ADMINISTRATION (Continued)

Administrative functions are jointly performed by Standard Insurance Company and by officers or employees of the Organization. No office or employee receives compensation from the Plan. Trustee administrative expenses, along with fees paid to Pensionmark, the Plan's investment advisor, are absorbed by the Plan and allocated among the participants' accounts. The independent auditor's fees are paid directly by the Organization.

Administrative fees consist of trustee and advisor fees, which totaled $110,436 and $66,763 for the years ended February 29, 2020 and February 28, 2019.

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants shall become 100 percent vested in their accounts. Upon such termination, the Organization may direct either a complete distribution of the Plan assets in a manner consistent with Plan requirements, or continue to hold the investments of the Plan as though the Plan had not been terminated. In the event that the Plan is terminated, the trustee will have the right to charge a fair value assessment on funds withdrawn prior to maturity. The amount of this assessment is equal to the amount required to cover the investment losses, if any, resulting from making an early payment of funds.

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined and informed the Organization with a letter dated June 23, 2016, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe the Plan is currently being operated in compliance with the applicable provisions of the IRC.

The FASB issued guidance on accounting for uncertainty in income taxes. The Plan adopted this guidance for the year ended February 28, 2010. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision for income taxes has been included in the financial statements.

Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that, more likely than not, would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 29, 2020 and February 28, 2019, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

NOTE 8 – CONTINGENCIES AND COMMITMENTS

The Organization discovered that a group of employees were inadvertently excluded from participation in the Plan. The Organization has filed a filing under the Voluntary Compliance Program ("VCP") with the Internal Revenue Service to obtain a compliance statement in order to retain the Plan's qualified status. The filing is currently active with the Internal Revenue Service.

NOTE 8 – CONTINGENCIES AND COMMITMENTS (Continued)

Subsequent to the filing with the Internal Revenue Service, the Organization has discovered an additional operational defect in which the definition of compensation for new participants was inadvertently changed during the transition from different service providers. The Organization is in the process of preparing an amendment to the VCP filing to obtain approval for correction of the operational defect.

NOTE 9 – RISK AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level or risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 10 – TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in annuities sponsored by the Plan's trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Administrative fees related to the administration of the Plan are paid by the Plan. Administrative expenses will be allocated either proportionately based on the value of the account balances or as an equal dollar amount based on the number of participants in the Plan. The method of allocating the expenses depends on the nature of the expense itself.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent to February 29, 2020, and through November 3, 2020, the date through which management evaluated subsequent events and on which the financial statements were issued, the Organization did not identify any other subsequent events that require disclosure.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States has resulted in increased activities and funding to the Organization. At the current time, the Organization is unable to quantify all the potential effects of the pandemic on the future financial statements.

On July 28, 2020, the Organization received approval from the IRS to proceed with the Voluntary Correction Plan (VCP). As of October 2020, the Organization is currently working with The Standard to make contributions described in the VCP application. The Organization expects this process to take a few months.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
EIN 95-2402760 – PN 001
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR
FEBRUARY 29, 2020

(A)	(B) Identity of Issuer, Borrower, Lessor, or Similar Party	(C) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(D) Cost	(E) Carrying Value
*	The Standard	Group Annuity Contract	$ -	$ 1,552,063
	Vanguard Tot Bd Mkt Idx Adm	Mutual Funds	-	508,921
	Putnam Dynamic AA Growth Y	Mutual Funds	-	447,268
	Putnam Dynamic AA Conserv Y	Mutual Funds	-	415,514
	BlackRock LifePth Idx Ret K	Mutual Funds	-	2,123,606
	BlackRock LifePth Idx 2020 K	Mutual Funds	-	-
	BlackRock LifePth Idx 2025 K	Mutual Funds	-	1,915,733
	BlackRock LifePth Idx 2030 K	Mutual Funds	-	1,619,157
	BlackRock LifePth Idx 2035 K	Mutual Funds	-	1,962,641
	BlackRock LifePth Idx 2040 K	Mutual Funds	-	1,441,130
	BlackRock LifePth Idx 2045 K	Mutual Funds	-	1,928,506
	BlackRock LifePth Idx 2050 K	Mutual Funds	-	622,124
	BlackRock LifePth Idx 2055 K	Mutual Funds	-	239,495
	BlackRock LifePth Idx 2060 K	Mutual Funds	-	59,141
	Putnam Dynamic AA Balanced Y	Mutual Funds	-	864,727
	MFS Value R6	Mutual Funds	-	980,009
	iShares S&P 500 Index K	Mutual Funds	-	504,665
	TIAA-CREF Inst Lg Cp Gr Inst	Mutual Funds	-	224,501
	Wells Fargo Spec MdCpVal Ins	Mutual Funds	-	4,103
	Vanguard Mid Cap Index Adm	Mutual Funds	-	81,586
	MassMutual Select MidCapGr I	Mutual Funds	-	639,304
	DFA US Small Cap Value I	Mutual Funds	-	159,127
	Janus Henderson Triton T	Mutual Funds	-	135,165
	American Funds New World R6	Mutual Funds	-	302,617
	Principal Real Estate Sec I	Mutual Funds	-	5,012
	Total assets held for investment purposes		$ -	$ 18,736,115

Cost omitted as investments are participant directed.

*Represents a party-in-interest

COMMUNITY ACTION PARTNERSHIP OF KERN'S 403(B) PLAN

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE TOTALS FOR 2018

COMMUNITY ACTION PARTNERSHIP
OF KERN'S 403(B) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

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BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Community Action Partnership of
Kern's 403(b) Plan
Bakersfield, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Community Action Partnership of Kern's 403(b) Plan (the Plan), which comprise the statement of net assets available for plan benefits as of December 31, 2019, the related statement of changes in net assets available for plan benefits for the year 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by the Standard Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2019, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Report on Summarized Comparative Information

We previously audited the Agency's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements which it has been derived.

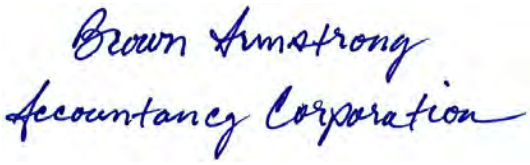
Other Matter—Supplemental Schedule

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets Held at End of Year for the year ended December 31, 2019, is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. It is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with the DOL's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
October 7, 2020

COMMUNITY ACTION PARTNERSHIP
OF KERN'S 403(B) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019	2018
ASSETS:		
Cash and Cash Equivalents	$ 7	$ 246
Investments at Fair Value (Note 6):		
Mutual Funds	4,896,761	3,743,955
Group Annuity Contract	577,834	720,487
Total Assets	5,474,602	4,464,688
NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 5,474,602	$ 4,464,688

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION PARTNERSHIP
OF KERN'S 403(B) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

	2019	2018
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Contributions:		
Participants	$ 756,885	$ 637,746
Rollovers	-	98,180
Investment Income:		
Interest/Dividends	18,462	12,026
Net Appreciation (Depreciation) in Fair Value of Investments	876,434	(225,664)
Total Additions	1,651,781	522,288
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	601,963	464,620
Administrative Expenses	39,904	18,619
Total Deductions	641,867	483,239
Change in Net Assets Available for Plan Benefits	1,009,914	39,049
Net Assets Available for Plan Benefits:		
Beginning of Year	4,464,688	4,425,639
End of Year	$ 5,474,602	$ 4,464,688

The accompanying notes are an integral part of these financial statements.

COMMUNITY ACTION PARTNERSHIP
OF KERN'S 403(B) PLAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE TOTALS FOR 2018

NOTE 1 – DESCRIPTION OF PLAN

Community Action Partnership of Kern (the Administrator or the Agency) originally established a tax deferred annuity plan (the Plan) under Section 403(b) of the Internal Revenue Code (IRC), effective date of January 27, 2010. The Plan's restated effective date is February 1, 2018. The total number of participants in the Plan with account balances as of December 31, 2019 and 2018, were 660 and 628, respectively. The trustee of the Plan's assets is Standard Insurance Company and the Custodian of the Plan is Charles Schwab Trust Company. On March 1, 2018, trustee services switched over from Mutual of America to Standard Insurance Company.

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Agency established the Plan to provide employees with a systematic means of saving and investing for the future. All eligible employees are able to enter the Plan and participate for the purposes of making elective deferrals upon his or her employment commencement date. This date is the entry date. All eligible employees are able to enter the Plan and participate for the purposes of receiving an allocation of matching contributions or non-elective contributions upon completing 1,000 hours worked. The Plan is a defined contribution plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Contributions

Participants may contribute from $1 up to the maximum amount allowed by law and certain discrimination tests prescribed by the IRC. For 2019 and 2018, the 403(b) elective deferral limit was $19,000 and $18,500, respectively (the limit is increased by $6,000 for participants that have reached age 50 by the end of the Plan year and make catch-up contributions).

Participant Accounts

Each participant's account is credited with the participant's contributions, allocation of the Agency's contribution, plan earnings, and an allocation of administrative expenses. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account.

Investment Options

All contributions to the Plan are directed by the participants into investments in funds made available through a contract with the trustee.

Vesting

A participant's vested interest will be 100% at all times, meaning participants are entitled to all of the amounts in their accounts attributable to the following:

- Elective deferrals including Roth elective deferrals and catch-up contributions
- Rollover contributions

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Distributions

Upon termination of employment, retirement, or death, a participant or his/her beneficiary may elect to have the benefits distributed in one lump sum cash payment or elect to have a transfer of the vested interest directly to an individual retirement account (IRA) of the participant's choosing.

If a participant terminates employment for any reason and at any age (including retirement), and the value of their vested benefit does not exceed $5,000, including any rollover contributions, then a distribution will automatically be paid to them even if they do not consent. Any distribution under this paragraph will be paid to in a lump-sum distribution within a year after termination.

If the vested benefit exceeds $5,000, then the participant will be entitled to a distribution in a reasonable time after termination.

Participant Investment Rollovers

Participants are allowed to transfer or rollover funds into the Plan from other qualified plans, tax shelter annuity plans, government 457 plans, or traditional IRAs that qualify.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America and in accordance with the terms of the Plan agreement.

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, except for distributions paid to participants which are prepared on the cash basis of accounting.

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 certain assets, liabilities, and changes therein, and disclosures of contingent assets and liabilities. Accordingly, the actual amounts could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

Valuation of Investments and Income Recognition

At December 31, 2019 and 2018, the Plan's investments were held in mutual funds and unallocated contracts and are stated at fair value as certified by the Plan's trustee. The net appreciation/depreciation in the fair value of investments includes realized and unrealized gains and losses on the fair value of investments held by the Plan. Purchases and sales of investments are recorded on a settlement date basis. Interest and dividend income are accrued as it is earned.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES (Continued)

Excluded Contracts and Accounts

As allowed by the Department of Labor (DOL) Field Assistance Bulletin (FAB) 2009-02, the plan administrator has the ability to exclude certain contracts and accounts from Plan assets. Certain contracts and accounts may be excluded due to the fact that:

- The contract or account was issued to a current or former employee before January 1, 2009;
- The employer ceased to have any obligation to make contributions (including employee salary reduction contributions), and in fact stopped making contributions to the contract on or before January 1, 2009;
- All the rights under the contract or account are legally enforceable against the insurer or custodian by the individual owner of the contract or account without any involvement by the employer; and
- The individual owner of the contract is fully vested in the contract or account.

For the years ended December 31, 2019 and 2018, there were no contracts or accounts excluded. The Plan assets include all the contracts and accounts.

Contributions

Contributions from employees and the employer are recorded in the period in which the Agency makes the payroll deductions from participant earnings.

Distributions

Distributions are recorded when paid. At December 31, 2019 and 2018, there were no benefits processed and approved for payment, but not paid.

Expenses

A certain amount of the Plan's administrative expenses are paid by the Agency. Other expenses such as loan fees are paid from Plan assets and deducted from participant accounts in accordance with the Plan document.

NOTE 3 – FUNDING POLICY

A summary of the funding policy of the Plan is as follows:

Contributions:

1. Employee Salary Reduction: At participant's discretion up to maximum permitted by law.
2. Matching: Employer may elect to make a matching contribution each Plan year in an amount to be determined by the Employer.
3. Non-Elective: Employer may also make other discretionary contributions to the Plan. In any Plan year in which non-elective contributions are made, an allocation is made to an employee's non-elective contribution account based on the ratio that each employee's compensation bears to the total compensation of all eligible participants for that year.

Limits:

1. Maximum Employee Contribution for 2019: $19,000.
2. Maximum Contribution Limit – Employer plus Employee for 2019: $56,000.
3. Maximum Compensation for 2019: $280,000.

Vesting: Employee: 100% full and immediate

NOTE 4 – INVESTMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures,* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. FASB ASC Topic 820 also established a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities that the Agency has the ability to access at the measurement date.

Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly, through corroboration with observable market data. Level 2 inputs include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Agency's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of mutual funds are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements

There are no Plan assets requiring the use of Level 2 inputs for the periods presented.

Level 3 Fair Value Measurements

There are no Plan assets requiring the use of Level 3 inputs for the periods presented.

NOTE 4 – INVESTMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2019 and 2018:

	Fair Value Measurements at December 31, 2019			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds:				
Equity Index Funds	$ 4,543,730	$ -	$ -	$ 4,543,730
Balanced Funds	93,980	-	-	93,980
Value Funds	94,490	-	-	94,490
Growth Funds	164,561	-	-	164,561
Total Mutual Funds	4,896,761	-	-	4,896,761
Total Assets at Fair Value	$ 4,896,761	$ -	$ -	$ 4,896,761
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 577,834			
Total Investments Measured at NAV	$ 577,834			
Total Investments	$ 5,474,595			

	Fair Value Measurements at December 31, 2018			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds:				
Equity Index Funds	$ 3,406,926	$ -	$ -	$ 3,406,926
Balanced Funds	89,969	-	-	89,969
Value Funds	110,908	-	-	110,908
Growth Funds	136,152	-	-	136,152
Total Mutual Funds	3,743,955	-	-	3,743,955
Total Assets at Fair Value	$ 3,743,955	$ -	$ -	$ 3,743,955
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 720,487			
Total Investments Measured at NAV	$ 720,487			
Total Investments	$ 4,464,442			

(1) In accordance with Accounting Standards Update (ASU) Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Plan Benefits.

NOTE 5 – INVESTMENTS CERTIFIED BY PLAN TRUSTEE

Standard Insurance Company, trustee, certified all investments (at fair value) and investment transactions (individually and in summary) as of December 31, 2019 and 2018, and for the years then ended. The certifications include realized and unrealized gains and losses and certain supplemental schedule information.

NOTE 6 – ADMINISTRATION OF PLAN NET ASSETS

As trustee of the Plan, Standard Insurance Company provides recordkeeping and investment services to the Plan. Agency contributions are management by the trustee who invests cash received, interest and dividend income and makes distributions to participants. The Plan assets are held by Charles Schwab Trust Company, the custodian.

Administrative functions are jointly performed by Standard Insurance Company and by officers or employees of the Agency. No office or employee receives compensation from the Plan. Trustee administrative expenses, along with fees paid to Pensionmark, the Plan's investment advisor, are absorbed by the Plan and allocated among the participants' accounts. The independent auditor's fees are paid directly by the Agency.

Administrative fees consist of trustee and advisor fees, which totaled $39,904 and $18,619, for the years ended December 31, 2019 and 2018, respectively.

NOTE 7 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Plan Benefits.

NOTE 8 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Agency has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the Plan of any vested right.

NOTE 9 – TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in annuities sponsored by the Plan's trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Administrative fees related to the administration of the Plan are paid by the Plan.

NOTE 10 –PRONOUNCEMENTS IMPLEMENTED IN CURRENT YEAR

Accounting Standard Update (ASU) No. 2017-06, *Plan Accounting: Defined Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965), Employee Benefit Plan Master Trust Reporting (a consensus of the Emerging Issues Taskforce*). This update was issued in February 2017 and relates primarily to the reporting by an employee benefit plan for its interest in a master trust. The amendments in this update are effective for fiscal years beginning after December 15, 2018. Early adoption is permitted. The Plan currently does not have any investments in master trusts; as such, this update does not affect the Plan.

NOTE 10 –PRONOUNCEMENTS IMPLEMENTED IN CURRENT YEAR (Continued)

ASU No. 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*. This update addresses certain aspects of recognition, measurement, presentation, and disclosure or financial instruments. The provisions of this update are effective for Plan years beginning after December 15, 2018. With certain exceptions, early adoption is permitted. This update is not expected to have a material impact on the financial statements.

ASU 2018-03, *Technical Corrections and Improvements to Financial Improvements – Overall (Subtopic 825-10) Recognition and Measurement of Financial Assets and Financial Liabilities*. This update addresses certain aspects of recognition, measurement, presentation, and disclosure of financial instruments. In addition to amending Topic 825, *Financial Instruments*, the amendments in this update include certain aspects of the guidance issued in Update 2016-01. The provisions of this update are the same effective date in Update 2016-01 as described above. This update is not expected to have a material impact on the financial statements.

NOTE 11 – RECENTLY ISSUED PRONOUNCEMENTS APPLICABLE TO FUTURE YEARS

ASU 2018-09, *Codification Improvements*. This update amends several Subtopics including Subtopic 962-325, *Plan Accounting – Defined Contribution Pension Plans – Investments – Other*, which removes the stable value common collective trust fund from the illustrative example in paragraph 962-325-55-17 to avoid the interpretation that such an investment would never have a readily determinable fair value and, therefore, would always use the net asset value per share practical expedient. The transition and effective date guidance is based on the facts and circumstances of each amendment. Subtopic 962-325 is effective for Plan years beginning after December 15, 2019. Early adoption is allowed. The Plan has opted not to early implement and is determining the impact of this update on it financial statements.

ASU 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework, Changes to the Disclosure Requirements for Fair Value Measurement*. This update modifies the disclosure requirements on fair value measurements in Topic 820, *Fair Value Measurement*, based on the concepts in the Concepts Statement, including the consideration of costs and benefits. The update is effective for fiscal years beginning after December 15, 2019. Early adoption is permitted. Management has not yet determined the impact of this update on its financial statements.

ASU 2019-04, *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments*. This update is to clarify and correct previous updates issued, including ASU 2016-01, *Financial Instruments – Overall (Subtopic 825-10),* ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,* and ASU 2017-012, *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities*. The amendments in this update apply to all reporting entities within the scope of the affected accounting guidance. The amendments on recognizing and measuring financial instruments are effective for fiscal years beginning after December 15, 2019, including interim periods in those years. Management has not yet determined the impact of this update on its financial statements.

ASU 2020-01 – *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force).* The amendment is effective for fiscal years beginning after December 15, 2021, and interim periods within those fiscal years. The amendment is meant to clarify the accounting for investments under Topic 321, 323, and 815. Management has not yet determined the impact of this update on its financial statements.

NOTE 12 – SUBSEQUENT EVENTS

For the year ended December 31, 2019, the Agency has evaluated subsequent events for potential recognition and disclosure through October 7, 2020, the date the financial statements were available to be issued. No material subsequent event items that required recognition or disclosure were identified.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United States has resulted in increased activities and funding to the Agency. At the current time, the Agency is unable to quantify all the potential effects of the pandemic on the future financial statements.

On July 28, 2020, the Agency received approval from the IRS to proceed with the Voluntary Correction Plan (VCP). As of October 2020, the Agency is currently working with The Standard to make contributions described in the VCP application. The Agency expects this process to take a few months.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP
OF KERN COUNTY'S 403(B) PLAN
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR
EIN – 95-2410253 PN - 001
FOR THE YEAR ENDED DECEMBER 31, 2019

(A)	(B) Identity of Issuer, Borrower, Lessor, or Similar Party	(C) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(D) Cost**	(E) Current Value
*	Standard Stable Asset	Group Annuity Contract	$ -	$ 577,834
	Vanguard Total Bond Market Index Adm	Mutual Funds	-	117,109
	Putnam Dynamic AA Growth Y	Mutual Funds	-	164,561
	Blackrock LifePath Index Retiree K	Mutual Funds	-	622,712
	Blackrock LifePath Index Retiree 2025 K	Mutual Funds	-	753,035
	Blackrock LifePath Index Retiree 2030 K	Mutual Funds	-	468,649
	Blackrock LifePath Index Retiree 2035 K	Mutual Funds	-	514,475
	Blackrock LifePath Index Retiree 2040 K	Mutual Funds	-	482,350
	Blackrock LifePath Index Retiree 2045 K	Mutual Funds	-	495,515
	Blackrock LifePath Index Retiree 2050 K	Mutual Funds	-	312,115
	Blackrock LifePath Index Retiree 2055 K	Mutual Funds	-	58,531
	Blackrock LifePath Index Retiree 2060 K	Mutual Funds	-	45,231
	Putnam Dynamic AA Balanced	Mutual Funds	-	93,980
	MFS Value R6	Mutual Funds	-	94,490
	IShares S&P 500 Index	Mutual Funds	-	69,570
	Putnam Dynamic AA Conservative	Mutual Funds	-	64,670
	TIAA-CREF Lifecycle Retire Income Instl	Mutual Funds	-	218,333
	Wells Fargo Special Small Cap Value Inst	Mutual Funds	-	1,470
	Vanguard Mid-Cap Growth Index Admiral	Mutual Funds	-	32,608
	MassMutual Select Mid Cap GR 1	Mutual Funds	-	132,098
	DFA US Small Cap I	Mutual Funds	-	26,742
	Janus Henderson Triton T	Mutual Funds	-	48,361
	Hartford Intl Opportunities R6	Mutual Funds	-	1,337
	American Funds New Perspective R6	Mutual Funds	-	67,261
	Principal Real Estate Sec I	Mutual Funds	-	11,558
			$ -	$ 5,474,595

* Party-in-interest to the Plan.
** Cost omitted for participant directed accounts.

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REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

BROWN ARMSTRONG
Certified Public Accountants

Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of Community Action Partnership of Kern (the Organization) for the year ended February 29, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 25, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the depreciation is based on useful life of asset. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements noted as a result of our audit procedures.

Disagreements with Management
For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated November 19, 2020.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors of the Organization and is not intended to be, and should not be, used by anyone other than these specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORTATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 19, 2020

MEMORANDUM

To: Audit and Pension Committee

From: Tracy Webster, Chief Financial Officer

Date: January 14, 2021

Subject: *Agenda Item 5c*: 2019 Information Returns and Attorney General Report - **Info Item**

Community Action Partnership of Kern (CAPK) is required to file information returns annually with the Internal Revenue Service and the Franchise Tax Board. The 2019 returns were prepared by Brown Armstrong Accountancy Corporation from data provided by CAPK for the year ending February 29, 2020. The following information returns were submitted electronically by Brown Armstrong Accountancy Corporation by the filing deadline date of January 15, 2021:

- 2019 IRS Form 990 – Return of Organization Exempt from Income Tax
- 2019 Form 199 – California Exempt Organization Annual Information Return

Annually, CAPK is required to file the registration renewal fee report to the Attorney General's Registry of Charitable Trusts. The purpose of the report is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. Organizations with total gross revenue or assets of $25,000 or more must also provide a copy of the IRS Form 990 with the renewal report. The report is required to be filed with the Attorney General no later than the date the IRS Form 990 is required to be filed with the IRS. CAPK met the filing deadline. For your reference, the information returns, and Attorney General report are attached.

Attachments:
2019 IRS Form 990 – Return of Organization Exempt from Income Tax
2019 Form 199 California Exempt Organization Annual Information Return
Annual Registration Renewal Fee Report to Attorney General of California

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BROWN ARMSTRONG

Certified Public Accountants

January 1, 2020

Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

Dear Mr. Tobias,

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you. Once this letter of understanding is signed and returned to our office, we can begin work on your non-profit returns.

We will prepare the following tax returns:

Year End	Description	Form No.	Due Date
02/28/2020	U.S. Return of Organization Exempt from Income Tax	990	05/15/2020
02/28/2020	California Exempt Organization Annual Information Return	199	05/15/2020
02/28/2020	California Registration/Renewal Fee Report	RRF-1	05/15/2020

We ask that you submit your tax information to us no later than April 24, 2020. If, for some unforeseen reason, your data is not complete at that time, please submit whatever is ready. Be aware that if you submit your data after this date, it may be necessary to apply for an extension to file these returns. If an extension of time is required, any fee or tax that may be due with the returns must be paid with the extension request. Ultimately, you may be subjected to late penalties on your tax returns because of this delay.

We are responsible for preparing only the returns listed above. You are confirming that you will provide us with all the information required for preparing complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of the returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.

Management is responsible for the design, implementation and administration of applicable policies that may be required under the Affordable Care Act. As Brown Armstrong is not rendering any legal services as part of our engagement, we will not

be responsible for advising you with respect to the legal or regulatory aspects of your company's compliance with the Affordable Care Act.

Our work in connection with the preparation of your income tax returns does not include any audit procedures or any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. Such services, if desired, are covered under a separate engagement letter.

By signing this letter, you acknowledge that you are responsible for management decisions and functions. That responsibility includes designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable to you for any damages that occur as a result of ceasing to render services.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding $10,000 at any time during the calendar year in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation *and* by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in, or signature authority over, any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare the Report of Foreign Bank and Financial Accounts (FBAR) required by the U.S. Department of the Treasury in order for the FBAR to be <u>received by the Department on or before April 15th</u> of each tax year. A six month extension may be requested. Electronic filing of FBAR reports is mandatory using the Bank Secrecy Act (BSA) e-filing system for the Financial Crimes Enforcement Network (FinCEN). If you would like our firm to submit your electronic FBAR report (FinCEN Form 114) on your behalf, we must receive a signed consent form (FinCEN Form 114a) from you prior to submitting the foreign reporting form. If you do not provide our firm with information regarding any interest you may have in a

foreign account, or if we do not receive your signed authorization to file your foreign reporting form, we will not be able to prepare and file any of the required disclosure statements.

In addition, the Internal Revenue Service also requires information reporting under applicable Internal Revenue Code sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the below categories, or if you have any direct or indirect foreign interests, you may be required to file applicable IRS forms.

- **You are an individual or entity with ownership of foreign financial assets and meet the specified criteria (Form 8938);**
- **You are an officer, director, or shareholder with respect to certain foreign corporations (Form 5471);**
- **You are a foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472);**
- **You are a U.S. transferor of property to a foreign corporation (Form 926);**
- **You are a U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A); or**
- **You are a U.S. person with interests in a foreign partnership (Form 8865).**

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the Internal Revenue Service may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you may have foreign reporting requirements with the U.S. Department of the Treasury and/or Internal Revenue Service and you agree to timely provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure or untimely filing of any of these forms.

It is our policy to keep records related to this engagement for seven years. However, Brown Armstrong does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. By signing this letter, you acknowledge and agree that upon the expiration of the seven-year period, Brown Armstrong shall be free to destroy our records related to this engagement.

Fees for our services will be computed at our standard rate, plus out-of-pocket expenses and you will be billed monthly as work progresses. Invoices are due when received. All amounts that are more than 30 days past due will be subject to a finance charge of 1 1/2% per month. We reserve the right to stop the work on any account that is 90 days past due, in accordance with the firm's stated collection policy. You acknowledge and agree that we are not required to continue work in the event you fail to pay on a timely basis for services rendered as required by this engagement letter and we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Our fee does not include responding to inquiries or examination of taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would

be covered under a separate engagement letter. You understand that we are not responsible for a taxing authority's disallowance of doubtful deductions or deductions unsupported neither by adequate documentation nor for resulting taxes, penalties, and interest.

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

Client and Brown Armstrong both agree that any dispute over fees charged by Brown Armstrong to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

We will be pleased to discuss this letter with you at your convenience. If the foregoing is acceptable to you, please sign the original copy of this letter in the space provided and return it to us in the enclosed envelope. If there are other tax returns you would like us to prepare, please inform us by so noting just below your signature at the end of the returned copy of this letter. We will then prepare the appropriate engagement letter for those additional services.

Again, it is our pleasure to work with you.

Sincerely,

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

By: Andrew J. Paulden

ACCEPTANCE:

This letter correctly sets forth our (my) understanding.

By: _____

Date: 1/7/2021

Form **990**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 3/01 , 2019, and ending 2/29 , 2020

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309

D Employer identification number
95-2402760

E Telephone number
661-336-5236

G Gross receipts $ 98,875,093.

F Name and address of principal officer:
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► WWW.CAPK.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 1965 **M** State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: PROVIDE/ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITY WE SERVE TO BE SELF-SUFFICIENT.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	1,096
6	Total number of volunteers (estimate if necessary)	6	603
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	79,301,855.	96,967,932.
9	Program service revenue (Part VIII, line 2g)	359,109.	702,267.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,570.	11,618.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	513,073.	1,168,226.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	80,175,607.	98,850,043.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	37,778,876.	40,419,031.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	41,910,576.	57,682,650.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	79,689,452.	98,101,681.
19	Revenue less expenses. Subtract line 18 from line 12	486,155.	748,362.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	19,554,003.	21,388,003.
21	Total liabilities (Part X, line 26)	7,071,340.	8,156,978.
22	Net assets or fund balances. Subtract line 21 from line 20	12,482,663.	13,231,025.

Part II Signature Block

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

Sign Here

► Signature of officer — Date

► JEREMY T. TOBIAS — CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ANDREW J. PAULDEN	ANDREW J. PAULDEN	1-7-21		P00542666

Firm's name ► BROWN ARMSTRONG ACCOUNTANCY CORP
Firm's address ► 4200 TRUXTUN AVE STE 300
BAKERSFIELD, CA 93309
Firm's EIN ► 95-3109182
Phone no. (661) 324-4971

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 45,440,200. including grants of $) (Revenue $ 49,984,719.)

CHILD EDUCATION AND DEVELOPMENT SERVICES: TO PROVIDE COMPREHENSIVE CHILD EDUCATION AND DEVELOPMENT SERVICES FOR 2,372 INCOME ELIGIBLE CHILDREN SIX WEEKS TO FIVE YEARS OF AGE, AND THEIR FAMILIES. ALSO INCLUDES A STATEWIDE CHILD CARE PROGRAM TO PROVIDE CHILDREN OF MIGRANT FARM WORKERS WITH A SAFE, NURTURING AND EDUCATIONALLY GROWING ENVIRONMENT.

4b (Code:) (Expenses $ 38,832,999. including grants of $) (Revenue $ 39,223,809.)

NUTRITION SERVICES: INCLUDES THE (1) CHILD AND ADULT CARE FOOD PROGRAM WHICH PROVIDES NUTRITIONAL LUNCH MEALS AND SNACKS TO THE 2,076 CHILDREN ENROLLED IN THE CHILD EDUCATION AND DEVELOPMENT SERVICES PROGRAM, (2) THE WOMEN, INFANTS AND CHILDREN PROGRAM WHICH PROVIDES TEMPORARY NUTRITIONAL ASSISTANCE AND COUNSELING FOR 16,160 PREGNANT AND NON-PREGNANT WOMEN, MEN AND GRANDPARENTS PER MONTH WHO ARE RAISING INFANTS AND CHILDREN WHO ARE NUTRITIONALLY AT RISK AND (3) THE FOOD BANK PROGRAM WHICH IS ONE OF THE LARGEST FOOD BANKS IN CALIFORNIA PROVIDING EMERGENCY FOOD ASSISTANCE AND DISTRIBUTING 21.7 MILLION POUNDS OF FOOD ANNUALLY.

4c (Code:) (Expenses $ 4,833,770. including grants of $) (Revenue $ 5,316,927.)

ENERGY SERVICES: THE AGENCY PROVIDES UTILITY ASSISTANCE TO MORE THAN 6,500 HOUSEHOLDS ON AN ANNUAL BASIS. AN APPLICANT CAN ONLY RECEIVE THIS BENEFIT ONCE IN A 12 MONTH PERIOD. THE APPLICANT MUST RESIDE IN KERN COUNTY: HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES AND HAVE A UTILITY BILL WITH AT LEAST 30 DAYS OF SERVICE.

WEATHERIZATION SERVICES: THE AGENCY PROVIDES ASSISTANCE TO MORE THAN 400 HOUSEHOLDS ON AN ANNUAL BASIS. A RESIDENT CAN RECEIVE WEATHERIZATION ASSISTANCE ONCE EVERY SEVEN YEARS. TO QUALIFY THE APPLICANT MUST RESIDE IN KERN COUNTY AND HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses $ 2,399,679. including grants of $) (Revenue $ 1,761,520.)

4e Total program service expenses ► 91,506,648.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	353		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 1,096			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 .... 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	16		X

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

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ... 1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent ... 1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ... 2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ... 3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ... 4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? ... 5			X
6	Did the organization have members or stockholders? ... 6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ... 7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ... 7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body? ... 8a		X	
b	Each committee with authority to act on behalf of the governing body? ... 8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses on Schedule O.* ... 9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? ... 10a			X
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? ... 10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? ... 11a		X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13* ... 12a		X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ... 12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* ... 12c			X
13	Did the organization have a written whistleblower policy? ... 13		X	
14	Did the organization have a written document retention and destruction policy? ... 14		X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official ... 15a		X	
b	Other officers or key employees of the organization ... SEE SCHEDULE O ... 15b		X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ... 16a			X
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? ... 16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

TRACY WEBSTER 5005 BUSINESS PARK NORTH BAKERSFIELD CA 93309 661-336-5236

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEREMY T. TOBIAS	40									
CEO	0			X				190,119.	0.	37,582.
(2) RAY QUAN	40									
DIV. DIRECTOR	0						X	142,060.	0.	18,366.
(3) TRACY WEBSTER	40									
CFO	0			X				154,995.	0.	5,297.
(4) YOLANDA GONZALES	40									
DIV. DIRECTOR	0					X		130,179.	0.	20,829.
(5) EMILIO WAGNER	40									
DIV. DIRECTOR	0					X		123,999.	0.	23,026.
(6) PRITIKA RAM	40									
DIV. DIRECTOR	0					X		128,040.	0.	14,559.
(7) CARMEN SEGOVIA	0									
DIV. DIRECTOR	0					X		117,657.	0.	13,787.
(8) JONATHAN MULLINGS	4									
DIRECTOR	0	X						0.	0.	0.
(9) MARIAN PANOS	4									
DIRECTOR	0	X						0.	0.	0.
(10) FRED PLANE	4									
VICE CHAIR	0	X						0.	0.	0.
(11) ULYSES RODRIGUEZ	4									
DIRECTOR	0	X						0.	0.	0.
(12) GUADALUPE PEREZ	4									
DIRECTOR	0	X						0.	0.	0.
(13) CURTIS FLOYD	4									
CHAIR	0	X						0.	0.	0.
(14) ANA VIGIL	4									
DIRECTOR	0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) YOLANDA OCHOA	4									
DIRECTOR	0	X						0.	0.	0.
(16) WARREN PETERSON	4									
DIRECTOR	0	X						0.	0.	0.
(17) JIMMIE CHILDRESS	4									
DIRECTOR	0	X						0.	0.	0.
(18) CRAIG HENDERSON	4									
DIRECTOR	0	X						0.	0.	0.
(19) MIKE MAGGARD	4									
DIRECTOR	0	X						0.	0.	0.
(20) NILA HOGAN	4									
SECRETARY	0	X						0.	0.	0.
(21) SHARIF HASSANX	4									
DIRECTOR	0	X						0.	0.	0.
(22) JOSE GURROLA	4									
DIRECTOR	0	X						0.	0.	0.
(23) JANEA BENTON	4									
TREASURER	0	X						0.	0.	0.
(24) LORENA FERNANDEZ	4									
DIRECTOR	0	X						0.	0.	0.
(25) CHRISTINE ANAMI	0									
CFO	0						X	0.	0.	0.
1 b Subtotal ►								987,049.	0.	133,446.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								987,049.	0.	133,446.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 7

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
PLC SYSTEM SERVICES 11509 ORCHARD PARK DRIVE BAKERSFIELD, CA 93311	AC & HEATING	362,829.
KLEIN DENATALE GOLDNER COOPER ROSENLIEB & KIM P.O. BOX 11172 BAKERSF	PROFESSIONAL SERVICES	271,904.
HERLINDA CHAVEZ 1115 ASPEN LANE SANTA MARIA, CA 93454	CHILD CARE SERVICES	110,676.
JACOBA C. DEANDRACA 4870 TULARE AVENUE FRESNO, CA 93727	CHILD CARE SERVICES	107,022.
YOLANDA MUNOZ 512 N D STREET MADERA, CA 93638-3116	CHILD CARE SERVICES	102,548.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 5

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	68,701,289.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	28,266,643.			
	g Noncash contributions included in lines 1a-1f	1g	28,146,716.			
	h **Total.** Add lines 1a-1f		96,967,932.			
Program Service Revenue		Business Code				
	2a PROGRAM AND PARENT FEES	624200	485,936.	485,936.		
	b SHARED MAINTENANCE FEES	624200	216,331.	216,331.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		702,267.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,070.			2,070.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a	71,989.				
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c	71,989.				
	d Net rental income or (loss)		71,989.			71,989.
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a	9,548.				
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c	9,548.				
	d Net gain or (loss)		9,548.	9,548.		
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a	71,789.				
	b Less: direct expenses 8b	25,050.				
	c Net income or (loss) from fundraising events		46,739.			46,739.
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a OTHER MISCELLANEOUS	624200	1,049,498.	1,049,498.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		1,049,498.			
	12 **Total revenue.** See instructions		98,850,043.	1,761,313.	0.	120,798.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	699,427.	0.	699,427.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	30,683,091.	28,431,262.	2,251,829.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,430,493.	1,287,696.	142,797.	
9 Other employee benefits	5,244,914.	4,942,314.	302,600.	
10 Payroll taxes	2,361,106.	2,123,624.	237,482.	
11 Fees for services (nonemployees):				
a Management				
b Legal	259,865.	139,921.	119,944.	
c Accounting	69,954.		69,954.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,843,003.	2,354,284.	488,719.	
12 Advertising and promotion	502.		502.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	2,679,818.	2,575,992.	103,826.	
17 Travel	759,472.	666,418.	93,054.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	442,208.	357,876.	84,332.	
20 Interest	78,579.	57,499.	21,080.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,167,266.	644,181.	523,085.	
23 Insurance	359,095.	251,563.	107,532.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM COST	41,315,047.	41,314,757.	290.	
b CONSUMABLE SUPPLIES	2,795,568.	2,621,195.	174,373.	
c REPAIRS AND MAINTENANCE	2,433,313.	2,342,937.	90,376.	
d INDIRECT EXPENSE	921,268.		921,268.	
e All other expenses	1,557,692.	1,395,129.	162,563.	
25 Total functional expenses. Add lines 1 through 24e	98,101,681.	91,506,648.	6,595,033.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash – non-interest-bearing			1	
	2	Savings and temporary cash investments		2,209,818.	2	4,294,174.
	3	Pledges and grants receivable, net		4,389,972.	3	4,795,724.
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,355,245.	8	1,419,797.
	9	Prepaid expenses and deferred charges		274,336.	9	442,824.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 30,981,448.			
	b	Less: accumulated depreciation	10b 20,545,964.	11,324,632.	10c	10,435,484.
	11	Investments – publicly traded securities			11	
	12	Investments – other securities. See Part IV, line 11			12	
	13	Investments – program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		19,554,003.	16	21,388,003.
Liabilities	17	Accounts payable and accrued expenses		3,458,158.	17	4,744,948.
	18	Grants payable			18	
	19	Deferred revenue		1,084,356.	19	1,556,313.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		2,428,743.	23	1,852,804.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		100,083.	25	2,913.
	26	**Total liabilities.** Add lines 17 through 25		7,071,340.	26	8,156,978.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		12,403,242.	27	13,167,206.
	28	Net assets with donor restrictions		79,421.	28	63,819.
		Organizations that do not follow FASB ASC 958, check here ► [ ] and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		12,482,663.	32	13,231,025.
	33	Total liabilities and net assets/fund balances		19,554,003.	33	21,388,003.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	98,850,043.
2	Total expenses (must equal Part IX, column (A), line 25)	2	98,101,681.
3	Revenue less expenses. Subtract line 2 from line 1	3	748,362.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,482,663.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	13,231,025.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF KERN	95-2402760

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations. ☐

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')	68387777.	73196274.	73118223.	79165815.	96848982.	390717071.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	68387777.	73196274.	73118223.	79165815.	96848982.	390717071.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 **Public support.** Subtract line 5 from line 4						390717071.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	68387777.	73196274.	73118223.	79165815.	96848982.	390717071.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	78,840.	79,174.	73,373.	75,174.	74,059.	380,620.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE PART VI	16,107.	1,769.	3,921.	4,883.	7,160.	33,840.
11 **Total support.** Add lines 7 through 10						391131531.

12 Gross receipts from related activities, etc. (see instructions)	12	0.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.89 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.88 %

16a **33-1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☒

b **33-1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If 'Yes,' explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

Section A – Adjusted Net Income

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

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by .035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

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

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2019	2018	2017	2016	2015
	$ 7,160.	$ 4,883.	$ 3,921.	$ 1,769.	$ 16,107.
TOTAL	$ 7,160.	$ 4,883.	$ 3,921.	$ 1,769.	$ 16,107.

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2019

Name of the organization
COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
Form 990-PF	[ ] 527 political organization
	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 44,350,146.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 10,101,385.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 10,026,531.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	DONATED FOOD	$ 3,330,180.	

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

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

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

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

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

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,776,669.		1,776,669.
b Buildings		17,864,689.	11,027,447.	6,837,242.
c Leasehold improvements		5,849,539.	4,958,870.	890,669.
d Equipment		5,490,551.	4,559,647.	930,904.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				10,435,484.

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

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

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ADVANCES PAYABLE	2,913.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	2,913.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	98,850,043.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	98,850,043.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	98,850,043.

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

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

1	Total expenses and losses per audited financial statements		1	98,101,681.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	98,101,681.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	98,101,681.

Part XIII Supplemental Information.

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

Part I **Fundraising Activities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total ►							0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 AWARDS BANQUET (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	71,789.			71,789.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	71,789.			71,789.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	25,050.			25,050.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				25,050.
	11 Net income summary. Subtract line 10 from line 3, column (d)				46,739.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If 'Yes,' enter the amount of gaming revenue received by the organization ► $ _____ and the amount of gaming revenue retained by the third party ► $ _____

c If 'Yes,' enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► $ _____

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

► Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain 1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee ☐ Written employment contract		
	☒ Independent compensation consultant ☒ Compensation survey or study		
	☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? 4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? 4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement? 4c		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? 5a		X
b	Any related organization? 5b		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? 6a		X
b	Any related organization? 6b		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III 7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III 8		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9		

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	TRACY WEBSTER CFO	(i)	153,426.	0.	1,569.	5,010.	287.	160,292.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
2	JEREMY T. TOBIAS CEO	(i)	182,462.	0.	7,657.	18,951.	18,631.	227,701.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0
3	YOLANDA GONZALES DIV. DIRECTOR	(i)	123,585.	0.	6,594.	10,406.	10,423.	151,008.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
4	RAY QUAN DIV. DIRECTOR	(i)	142,060.	0.	0.	7,944.	10,422.	160,426.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III Supplemental Information

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.
- Attach to Form 990.
- Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art – Works of art				
2	Art – Historical treasures				
3	Art – Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities – Publicly traded				
10	Securities – Closely held stock				
11	Securities – Partnership, LLC, or trust interests				
12	Securities – Miscellaneous				
13	Qualified conservation contribution – Historic structures				
14	Qualified conservation contribution – Other				
15	Real estate – Residential				
16	Real estate – Commercial				
17	Real estate – Other				
18	Collectibles				
19	Food inventory	X		27,955,981.	FMV
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (IN KIND)	X		190,735.	FMV
26	Other ► ( )				
27	Other ► ( )				
28	Other ► ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? 30a		X
b	If 'Yes,' describe the arrangement in Part II.		
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? 32a		X
b	If 'Yes,' describe in Part II.		
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.	2019 Open to Public Inspection

Name of the organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF KERN	95-2402760

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

COMMUNITY ACTION PARTNERSHIP OF KERN SHALL PROVIDE AND ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITIES WE SERVE TO BE SELF-SUFFICIENT. COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK) IS THE FEDERALLY DESIGNATED ANTI-POVERTY AGENCY FOR KERN COUNTY AND HAS BEEN WORKING TO PROVIDE AN INTEGRATED NETWORK OF SERVICES SINCE 1965. THROUGH A VARIETY OF PROGRAMS AND IN COLLABORATION WITH OTHER COMMUNITY SERVICE AGENCIES, CAPK HELP PARTICIPANTS PURSUE THEIR EDUCATION GOALS, SECURE AND RETAIN EMPLOYMENT, MAINTAIN ADEQUATE HOUSING, RECEIVE MEDICAL SERVICES, OBTAIN ENERGY SUBSIDY AND WEATHERIZATION ASSISTANCE, ENCOURAGES PARENT PARTICIPATION, COUNTERACTS HUNGER AND MALNUTRITION, PROVIDES CHILD CARE AND PRESCHOOL EDUCATION, AND OTHER PERSONAL AND FAMILY DEVELOPMENT OPPORTUNITIES TO BUILD AND ACHIEVE INDIVIDUAL AND FAMILY SELF-SUFFICIENCY.

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

OTHER PROGRAM SERVICES INCLUDE (1) COMPREHENSIVE INFORMATION AND REFERRAL SERVICES THAT LINK KERN COUNTY RESIDENTS TO COMMUNITY HEALTH AND HUMAN SERVICES AND SUPPORT. CAPK HAS BEEN DESIGNATED BY THE CALIFORNIA PUBLIC UTILITIES COMMISSION AS THE 2-1-1 PROVIDER FOR KERN COUNTY. SERVICES ARE AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK. (2) FREE TAX PREPARATION SERVICES TO LOW-TO-MODERATE INCOME INDIVIDUALS, FAMILIES AND SENIORS. (3) YOUTH SERVICES TO PROVIDE PROGRAMS THAT FOCUS ON NUTRITION, EDUCATION, RECREATION, TEEN PREGNANCY PREVENTION, AND ACTIVE HEALTHY LIVING.

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

THE CHIEF FINANCIAL OFFICER OF THE ORGANIZATION REVIEWS THE PREPARED FORM 990 BEFORE IT IS SIGNED BY THE CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION AND BEFORE IT IS SUBMITTED TO THE IRS.

Name of the organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

EVERY THREE YEARS AND PERIODICALLY DURING THIS TIME FRAME, AN INDEPENDENT SALARY SURVEY INCLUDING BENEFIT PACKAGE IS CONDUCTED. ALSO, THE RECENTLY ENACTED HEAD START ACT CONTAINS LANGUAGE REGARDING LIMITATIONS ON THE COMPENSATION OF HEAD START STAFF, INCLUDING THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER, AND OTHER KEY EMPLOYEES. SPECIFICALLY, IT PRECLUDES USING ANY FEDERAL FUNDS TO PAY ANY PART OF THE COMPENSATION OF AN INDIVIDUAL IF THAT INDIVIDUALS COMPENSATION EXCEEDS THE RATE PAYABLE FOR LEVEL II OF THE EXECUTIVE SCHEDULE ($192,300 EFFECTIVE CALENDAR YEAR 2019). ANY CHANGE IN THE SALARY GRADE OF A POSITION IS APPROVED BY THE BOARD OF DIRECTORS BEFORE THE CHANGE IS IMPLEMENTED.

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

COPIES OF THE ABOVE DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, UPON REQUEST, AND ARE ALSO AVAILABLE FOR INSPECTION AT THE MAIN OFFICE OF THE ORGANIZATION.

VOLUNTEER ESTIMATE

VOLUNTEERS PARTICIPATE FOR THE MOST PART IN THE FOOD BANK, YOUTH CENTERS IN SHAFTER AND BAKERSFIELD, HEAD START AND VOLUNTEER INCOME TAX ASSISTANCE PROGRAMS OF THE ORGANIZATION.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number 95-2402760

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDSHIP HOUSE COMMUNITY CENTER 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309 95-2419401	COMMUNITY CENTER	CA	501(C)(4)		CAPK		X
(2)							
(3)							
(4)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V Transactions With Related Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 3/01, 2019, and ending 2/29, 20 2020

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-1878

2019

Name of exempt organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Name and title of officer

JEREMY T. TOBIAS CEO

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 98,850,043.
2a Form 990-EZ check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a Form 1120-POL check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a Form 990-PF check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a Form 8868 check here ►	[ ]	**b Balance Due** (Form 8868, line 3c)	**5b**

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize BROWN ARMSTRONG ACCOUNTANCY CORP (**ERO firm name**) to enter my PIN 17649 (**Enter five numbers, but do not enter all zeros**) as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ► J.T.T. Date ► 1/7/2021

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 77508820900 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► ANDREW J. PAULDEN Date ► 1-7-21

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

Form **8868**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

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

OMB No. 1545-0047

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
COMMUNITY ACTION PARTNERSHIP OF KERN	95-2402760
Number, street, and room or suite number. If a P.O. box, see instructions.	
5005 BUSINESS PARK NORTH	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
BAKERSFIELD, CA 93309	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► TRACY WEBSTER

  Telephone No. ► 661-336-5236 Fax No. ► 661-322-2237
- If the organization does not have an office or place of business in the United States, check this box ..... ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ► ☐. If it is for part of the group, check this box .... ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 1/15, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
   - ► ☐ calendar year 20 ____ or
   - ► ☒ tax year beginning 3/01, 20 19, and ending 2/29, 20 20.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

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

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

TAXABLE YEAR **2019**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 3/01/2019 , and ending (mm/dd/yyyy) 2/29/2020 .

Corporation/Organization name	California corporation number
COMMUNITY ACTION PARTNERSHIP OF KERN	0490460
Additional information. See instructions.	FEIN 95-2402760
Street address (suite or room) 5005 BUSINESS PARK NORTH	PMB no.
City BAKERSFIELD / State CA / Zip code 93309	
Foreign country name / Foreign province/state/county / Foreign postal code	

A First Return. . . . . ● ☐ Yes ☒ No

B Amended Return . . . . . ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust. . . . . ● ☐ Yes ☒ No

D Final Information Return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method:
1 ☐ Cash 2 ☒ Accrual 3 ☐ Other

F Federal return filed? 1 ● ☐ 990T 2 ● ☐ 990-PF 3 ● ☐ Sch H (990)
4 ☐ Other 990 series

G Is this a group filing? See instructions. . . . . ● ☐ Yes ☒ No

H Is this organization in a group exemption. . . . . ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions . . . . . ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. . . . . ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? . . ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources. . . . . $ _____

L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. . . . . ● ☒

M Is the organization a Limited Liability Company? . . . . . ● ☐ Yes ☒ No

N Did the organization file Form 100 or Form 109 to report taxable income? . . . . . ● ☐ Yes ☒ No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? . . . . . ● ☐ Yes ☒ No

P Is federal Form 1023/1024 pending? . . . . . ☐ Yes ☐ No
Date filed with IRS _____

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	1,907,161.
	2	Gross dues and assessments from members and affiliates	2	
	3	Gross contributions, gifts, grants, and similar amounts received SEE SCH. B	3	96,967,932.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B.	4	98,875,093.
	5	Cost of goods sold	5	
	6	Cost or other basis, and sales expenses of assets sold	6	
	7	Total costs. Add line 5 and line 6	7	
	8	Total gross income. Subtract line 7 from line 4	8	98,875,093.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	98,126,731.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	748,362.
Filing Fee	11	Total payments	11	
	12	Use tax. See General Information K	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	
	15	Filing fee $10 or $25. See General Information F	15	
	16	Penalties and Interest. See General Information J	16	
	17	**Balance due.** Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	0.

Sign Here

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

Signature of officer ▶ | Title: CEO | Date | ● Telephone: 661-336-5236

Paid Preparer's Use Only

Preparer's signature ▶ ANDREW J. PAULDEN | Date: 1-7-21 | Check if self-employed ▶ ☐ | ● PTIN: P00542666

Firm's name (or yours, if self-employed) and address ▶ BROWN ARMSTRONG ACCOUNTANCY CORP
4200 TRUXTUN AVE STE 300
BAKERSFIELD, CA 93309

● Firm's FEIN: 95-3109182
● Telephone: (661) 324-4971

May the FTB discuss this return with the preparer shown above? See instructions . . . . . ● ☒ Yes ☐ No

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

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	
	2	Interest	2	
	3	Dividends	3	
	4	Gross rents	4	71,989.
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See Instructions)	6	9,548.
	7	Other income. Attach schedule SEE STATEMENT 1	7	1,825,624.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1	8	1,907,161.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	11	699,427.
	12	Other salaries and wages	12	30,683,091.
	13	Interest	13	78,579.
	14	Taxes	14	2,361,106.
	15	Rents	15	2,679,818.
	16	Depreciation and depletion (See instructions)	16	1,167,266.
	17	Other Expenses and Disbursements. Attach schedule SEE STATEMENT 2	17	60,457,444.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9	18	98,126,731.

Schedule L **Balance Sheet**

		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		2,209,818.		4,294,174.
2	Net accounts receivable		4,389,972.		4,795,724.
3	Net notes receivable				
4	Inventories		1,355,245.		1,419,797.
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule				
10a	Depreciable assets	29,702,436.		29,204,779.	
b	Less accumulated depreciation	20,154,473.	9,547,963.	20,545,964.	8,658,815.
11	Land		1,776,669.		1,776,669.
12	Other assets. Attach schedule STM 3		274,336.		442,824.
13	**Total assets**		19,554,003.		21,388,003.
Liabilities and net worth					
14	Accounts payable		3,458,158.		4,744,948.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable		2,428,743.		1,852,804.
18	Other liabilities. Attach schedule STM 4		1,184,439.		1,559,226.
19	Capital stock or principal fund		12,482,663.		13,231,025.
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund				
22	**Total liabilities and net worth**		19,554,003.		21,388,003.

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

1	Net income per books	748,362.	7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains				
4	Income not recorded on books this year. Attach schedule		9	Total. Add line 7 and line 8	
5	Expenses recorded on books this year not deducted in this return. Attach schedule		10	Net income per return. Subtract line 9 from line 6	748,362.
6	Total. Add line 1 through line 5	748,362.			

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

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

OMB No. 1545-0047

2019

Name of the organization
COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
Form 990-PF	☐ 527 political organization
	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 44,350,146.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 10,101,385.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	$ 10,026,531.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	DONATED FOOD	$ 3,330,180.	

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

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

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

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

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

Name of organization: COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number: 95-2402760

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

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

COMMUNITY ACTION PARTNERSHIP OF KERN 95-2402760

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

INCOME FROM SPECIAL EVENTS	$ 71,789.
OTHER INVESTMENT INCOME	2,070.
OTHER MISCELLANEOUS	1,049,498.
PROGRAM SERVICE REVENUE	702,267.
TOTAL	$ 1,825,624.

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

ACCOUNTING FEES	$ 69,954.
ADVERTISING AND PROMOTION	502.
BANK CHARGES	17,246.
BOARD COSTS	7,842.
CONFERENCES, CONVENTIONS, AND MEETINGS	442,208.
CONSUMABLE SUPPLIES	2,795,568.
DUES AND SUBSCRIPTIONS	43,835.
EMPLOYEE COSTS	13,958.
EQUIPMENT RENT/LEASE	107,622.
FINES/PENALTIES	3,539.
FIRST AID	19,699.
INDIRECT EXPENSE	921,268.
INSURANCE	359,095.
LEGAL FEES	259,865.
MISCELLANEOUS EXPENSE	7,822.
OTHER EMPLOYEE BENEFIT	5,244,914.
OTHER FEES	2,843,003.
OUTREACH	421,662.
PENSION PLAN CONTRIBUTIONS	1,430,493.
POSTAGE AND SHIPPING	40,402.
PRE-EMPLOYMENT PHYSICAL	47,187.
PRINTING AND PUBLICATIONS	125,211.
PROGRAM COST	41,315,047.
REPAIRS AND MAINTENANCE	2,433,313.
SPECIAL EVENT EXPENSES	25,050.
TAXES AND LICENSES	66,071.
TELEPHONE AND INTERNET	635,596.
TRAVEL	759,472.
TOTAL	$60,457,444.

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

PREPAID EXPENSES AND DEFERRED CHARGES	442,824.
TOTAL	$ 442,824.

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

ADVANCES PAYABLE	2,913.
DEFERRED REVENUE	1,556,313.
TOTAL	$ 1,559,226.

059

Date Accepted _____ **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2019**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name: COMMUNITY ACTION PARTNERSHIP OF KERN

Identifying number: 95-2402760

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	98,875,093.
2	Total gross income (Form 199, line 8)	2	98,875,093.
3	Total expenses and disbursements (Form 199, Line 9)	3	98,126,731.

Part II Settle Your Account Electronically for Taxable Year 2019

4 ☐ Electronic funds withdrawal **4a** Amount _____ **4b** Withdrawal date (mm/dd/yyyy) _____

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

5 Routing number _____

6 Account number _____ **7** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here ▶ _____ (Signature of officer) 1/7/2021 (Date) ▶ CEO (Title)

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ ANDREW J. PAULDEN | Date 1-7-21 | Check if also paid preparer [X] | Check if self-employed ☐ | ERO's PTIN P00542666

Firm's name (or yours if self-employed) and address ▶ BROWN ARMSTRONG ACCOUNTANCY CORP
4200 TRUXTUN AVE STE 300
BAKERSFIELD CA

Firm's FEIN 95-3109182

ZIP code 93309

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

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶ | Firm's FEIN | ZIP code

For Privacy Notice, get FTB 1131 ENG/SP. FTB 8453-EO 2019

CAEA7001L 09/13/19

COMMUNITY ACTION PARTNERSHIP OF KERN 95-2402760

RENTAL INCOME WORKSHEET
FORM 990

RENTAL PROPERTY

GROSS RENTAL INCOME	$ 71,989.
EXPENSES	
TOTAL EXPENSES	$ 0.
NET RENTAL INCOME OR LOSS	$ 71,989.

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	91,506,648.	91,506,648.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	96,286,975.	702,267.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND-RAISING
CONSULTING FEES	732,339.	654,208.	78,131.	
IN KIND EXPENSE-CONSULTANT	21,521.	21,521.		
PAYROLL SERVICE FEES	260,924.		260,924.	
SOFTWARE SUPPORT/ MAINTENANCE	302,312.	165,992.	136,320.	
SUBCONTRACT LABOR	1,525,907.	1,512,563.	13,344.	
TOTAL	$ 2,843,003.	$ 2,354,284.	$ 488,719.	$ 0.

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	17,246.	56.	17,190.	
BOARD COSTS	7,842.		7,842.	
DUES AND SUBSCRIPTIONS	43,835.	29,815.	14,020.	
EMPLOYEE COSTS	13,958.	697.	13,261.	
EQUIPMENT RENT/LEASE	107,622.	87,367.	20,255.	
FINES/PENALTIES	3,539.		3,539.	
FIRST AID	19,699.	19,400.	299.	
MISCELLANEOUS EXPENSE	7,822.	1,684.	6,138.	
OUTREACH	421,662.	412,973.	8,689.	
POSTAGE AND SHIPPING	40,402.	32,801.	7,601.	
PRE-EMPLOYMENT PHYSICAL	47,187.	41,152.	6,035.	

FORM 990, PART IX, LINE 24E (CONTINUED)
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
PRINTING AND PUBLICATIONS	125,211.	121,795.	3,416.	
TAXES AND LICENSES	66,071.	60,962.	5,109.	
TELEPHONE AND INTERNET	635,596.	586,427.	49,169.	
TOTAL	$ 1,557,692.	$ 1,395,129.	$ 162,563.	$ 0.

MEMORANDUM

To: Audit & Pension Committee

From: Tracy Webster, Chief Financial Officer

Date: January 14, 2021

Subject: *Agenda Item 5d*: Independent Audit RFP Results - **Action Item**

Per the direction of the Audit and Pension Committee, CAPK staff issued a Request for Proposal (RFP) for independent audit services for the period of 2020-21 through 2024-25. Brown Armstrong, CPA, has been the auditing firm for CAPK since 2011 and has consistently delivered timely audited financial statements to the Board and funding agencies. The staff and Board of CAPK takes great pride in the transparent fiscal practices deployed throughout the agency. Therefore, the selection of an independent audit firm is critical.

CAPK procurement solicited proposals from 95 reputable audit firms. Six valid and complete responses were received. A committee consisting of Lorraine Casillas, Director of Finance, Emilio Wagner, Director of Operations, and Tracy Webster, Chief Financial Officer, reviewed and scored the RFP responses based on the following weighted criteria:

Category	Score
Prior experience auditing a community action agency and/or non-profit agency of similar size, scope & complexity	20
Prior experience auditing programs similar to those at CAPK financed by Federal, State of California, county and local government funds	15
Prior experience auditing Defined Contribution Pension Plans	5
Auditor's organization, size, structure and capacity	15
Staff qualifications and relevant experience	15
Auditor's approach to the engagement	10
All-inclusive, not-to-exceed fees	20
TOTAL	**100**

Additionally, the committee reviewed the recent Peer Review available through AICPA (American Institute of CPA's) for each firm. The overall scores for the responding firms were as follows:

Audit Firm	Score	Rank
Brown Armstrong	98.26	1
Daniells Phillips Vaughn and Bock	97.20	2
Pun Group	93.42	3
CLA (ClintonLarsonAllen), LLP	68.68	4
Harshwal & Company, LLP	63.00	5
Squarmilner	53.93	6

The separating factor between the two top ranking firms was the fee structure. Daniells Phillips Vaughn and Bock's fee proposal was 6.2% higher than Brown Armstrong. Both firms have equal experience with non-profits and community action organizations. Both have equivalent organizational resiliency and expertise.

Based on the equivalency between the two responses, the reviewing committee considered the long-term relationship with Brown Armstrong. To promote continued audit independence, the committee recommends Daniells Phillips Vaughn and Bock as the independent audit firm for 2020-21 through 2024-25.

Recommendation:
Staff recommends that the Audit and Pension Committee approves the recommendation to the Board of Directors to execute a contract with Daniells Phillips Vaughn and Bock as the independent audit firm for CAPK for 2020-21 through 2024-25.

MEMORANDUM

To: Audit & Pension Committee

From: Tracy Webster, Chief Financial Officer

Date: January 14, 2021

Subject: *Agenda Item 5e*: New External Audit Policy - **Action Item**

The following proposed policy is being presented to the Audit & Pension Committee for consideration. Per the direction of the Executive Committee and the Audit & Pension Committee, the Finance Department drafted the External Audit Policy that outlines the guidelines within which an external audit provides objective and independent assurance to the agency and the Board of Directors. The External Audit Policy outlines the responsibilities, policy, process, and rotation of the audit firm.

As stated in the Executive Committee, the importance of implementing this audit policy is to establish the rotation of the audit firm to maintain integrity of the processes as well as layout the agency's policy and procedure.

Recommendation:
Staff recommends that the Audit and Pension Committee approve the newly developed External Audit Policy.

Attachment:
External Audit Policy

POLICY AND PROCEDURE

TITLE:	External Audit Policy
APPROVED:	[Enter Date of Board Approval]
APPLIES TO:	Community Action Partnership of Kern

POLICY:

It is the policy that Community Action Partnership of Kern (CAPK) will undergo an annual Independent Audit from a qualified CPA audit firm of fiscal and administrative management to ensure that funds and resources are used and reported in accordance with appropriate methods prescribed by law, Generally Accepted Accounting Principles, and state and local rules and regulations. Audits ensure compliance with Federal and State regulations, confirm appropriate application of accounting rules and principles, verify existence of adequate internal controls and attest whether financial statements are relevant, accurate, complete and fairly represent the position and performance of the agency to interested parties.

SCOPE:

This policy applies to all eligible CAPK departments and units.

DEFINITIONS:

Audit: independent and object appraisal to examine or review the fair presentation of financial statements, economy and efficiency of operations, effectiveness of achieving program results, compliance with laws and regulations, and/or the detection of fraudulent activities. Audits include reviews, site visits, and desk audits.

Audit Firm: an auditor not employed by CAPK; external auditors represent certified public accounting firms.

Request for Proposal: an invitation for service providers to submit a proposal to perform audit activities for a specific fiscal period or an entity. The request for proposal (RFP) process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

RESPONSIBILITIES:

The Audit and Pension Committee is responsible for appointing the external auditor, subject to confirmation by the Board of Directors.

The Audit and Pension Committee is responsible for implementing a selection process and making a recommendation to the Board of Directors based on their assessment of the responses received from potential external auditors. Further, the Audit and Pension Committee is also responsible for the removal of an auditor, the scope of the external audit, engagement terms, and the remuneration of the auditor.

AUDITOR ENGAGEMENT PROCESS:

1. Request for Proposal (RFP) - A formal RFP process shall be used to seek qualified accounting firms for independent audit services. Content of the RFP shall include, but not limited to, the following:
    a. Preface and Invitation - a description of the agency operations and the range of audit services sought, together with a request to submit engagement proposal.
    b. Qualifications - The RFP is to contain a statement identifying the minimum qualifications required from proposing firms and shall require the accounting firms to list by name and experience the audit team members to be assigned to the engagement.
    c. References - Proposers are to provide a list of contacts with any current and/or former nonprofits organizations they have performed financial audits.
    d. Compensation. The RFP is to request information on the method and basis of compensation for services

SELECTION OF EXTERNAL AUDITORS:

The agency, through the Board of Directors, will conduct a formal process to select a qualified audit firm. Audit firms are evaluated in accordance with criteria, as appropriate from time to time on the following:

1. Professional standing and reputation
2. Ability to provide quality and efficient audit services, including audit approach and methodology
3. Relevant experience
4. Independence of the audit firm
5. Global resources, including relevant industry with Community Action agencies and technical experience
6. Cost

AUDIT PLAN:

Upon completion of the annual audit, CAPK will require from the auditors a closing report, a statement of independence, and an audit opinion. The final closing report will be presented to the Audit and Pension Committee and to the Board of Directors for review and discussion.

ROTATION OF EXTERNAL AUDIT FIRM:

It is the responsibility of the Audit and Pension Committee to make recommendations to the Board of Directors on the rotation of external audit firms. It is CAPK's policy to review and rotate the existing external audit firm. Any contracted audit firm may not supply audit services

for more than seven (7) consecutive years. Whenever a rotation of the audit firm occurs, the past firm may not be reappointed before two years have lapsed since their previous appointment ceased.

The Audit and Pension Committee will monitor the rotation of audit firms and the appointment and independence of replacement firms.

If CAPK experiences a material change in Executive leadership, the Audit and Pension Committee may elect to extend the relationship with the independent audit firm beyond the seven (7) year maximum period, but in no case shall the extension be for a period of more than one (1) year in order to maintain organizational continuity. In this extraordinary case, a contracted audit firm may supply audit services for no more than eight (8) consecutive years.

BETTY T. YEE
California State Controller

October 30, 2020

Jeremy T. Tobias, Chief Executive Officer
Community Action Partnership of Kern
5005 Business Park N.
Bakersfield, CA 93309

Re: Single Audit Report Review for Fiscal Year 2018

Dear Mr. Tobias:

We completed a desk review of your Single Audit Report relative to the WIC program for the fiscal year ended 2018. We determined that the report meets the requirements for Single Audits as required by Title 2, *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance prescribes the audit and reporting standards for private non-profit organizations that expend federal awards.

Your audit satisfies the financial and compliance audit requirements under the WIC program. This does not preclude state and federal agencies from conducting additional audits that are necessary to carry out their responsibilities under federal laws and regulations. State and federal agencies may contact you to arrange for additional audits.

If you have any questions regarding this letter, please contact Iryna Bush, Audit Manager, by telephone at (916) 327-5005 or by email at wicsingleaudits@sco.ca.gov.

Sincerely,

JOEL JAMES, Chief
Financial Audits Bureau
Division of Audits

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

cc: Tiffany Evangelista, Chief
Local Services Branch–Local Support Section
Women, Infants, and Children Division
California Department of Public Health
Ofelia Franco, Administration Section Chief
Women, Infants, and Children Division
California Department of Public Health
Cheryl Ungerman, Audit Review Unit Chief
Women, Infants, and Children Division
California Department of Public Health
Adrianna Blea, Audit Review Analyst
Women, Infants, and Children Division
California Department of Public Health
Derek Robinson, Analyst
Women Infants, and Children Division
California Department of Public Health
Efren Loste, Bureau Chief
Division of Audits

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • *www.cdss.ca.gov*

KIM JOHNSON
DIRECTOR

GAVIN NEWSOM
GOVERNOR

November 20, 2020

Ms. Carmen Segovia, Division Director
Community Action Partnership of Kern
1825 Felize Dr.
Bakersfield, CA 93307

SUBJECT: CSFP COMPLIANCE REVIEW

Dear Ms. Segovia:

Thank you for your time and cooperation during the recent Compliance Review of the Commodity Supplemental Food Program (CSFP) operated by the Community Action Partnership of Kern (CAPK) conducted during the week of September 01, 2020. The review was conducted by California Department of Social Services (CDSS) staff members, Lori Coopwood and Victoria Fisher.

The purpose of the review was to determine the local agency is compliance with the Code of Federal Regulations (CFR), United States Department of Agriculture (USDA) regulations, the terms of your approved Memorandum of Understanding with the California Department of Social Services (CDSS), and the CSFP procedures. The review covered Federal Fiscal Year (FFY) 2019 through the date of review in FFY 2020. We are pleased to let you know that there were zero findings from your review.

Documents and procedures related to key functional areas of the program were reviewed. The following outlines the seven functional areas of review:

The following outlines the seven functional areas of review:

I. General Administration
II. Caseload Management and Outreach
III. Nutrition Education
IV. Civil Rights and Religious Organizations
V. Certification Procedures
VI. Food Storage and Inventory Control
VII. Financial Management, Audits and Records

Areas of Recognition and Merit

While USDA regulation only requires CDSS to submit a report of review findings to you, I also observed numerous noteworthy areas of merit during the review.

- All documents were turned in on time and very organized
- The CSFP coordinator was organized CAPK staff is very responsive and seeks guidance when appropriate
- Staff was receptive to feedback provided during the compliance review
- The receiving and receipting of commodities is completed accurately and in a timely manner
- Financial records were organized and clear to understand

Conclusion

Your assistance and cooperation during the review was greatly appreciated. Your staff was very helpful throughout the review. For additional information or questions please contact Kahea Fernandez, CSFP Consultant at (916)229-4324 or Kahea.Fernandez@dss.ca.gov

Sincerely,

KAHEA FERNANDEZ
Program Consultant

_____ 11/20/2020
Reviewed and Approved by Date
LORI COOPWOOD
Program Manager

DATE	January 20, 2021
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID: 732 428 135 #

Budget & Finance Committee Minutes

Per Governor's Executive Order N-25-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

1. **Call to Order**

   Committee Chair Janea Benton called the meeting to order at 12:01 pm via Tele-Conference with opportunity for the public to join at the Community Action Partnership of Kern Administrative Building, located at 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

   Roll call was taken with a quorum present.

   Present: Janea Benton, Jonathan Mullings, and Guadalupe Perez

   Absent: Ana Vigil

   Others present: Jeremy Tobias, Chief Executive Officer; Tracy Webster, Chief Financial Officer; Traco Matthews, Chief Program Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Lorraine Casillas, Director of Finance; Fred Hernandez, Director of Youth & Community Services; Lisa McGranahan, Director of Human Resources; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; and other CAPK staff.

3. **Approval of Agenda**

   Motion was made and seconded to approve the Program Budget & Finance Committee meeting agenda for January 20, 2021. Carried by unanimous vote (Perez/Mullings).

4. **Public Forum**

   No one addressed the Committee.

5. **Program Presentation**

   No presentation for January 2021.

6. **New Business**

   a. Head Start / Early Head Start Budget to Actual Reports – Heather McCarley, Finance Manager – ***Info Item***

      Heather McCarley presented the above informational reports to the Committee.

Janea Benton requested that all future memos include more detailed explanations of the variances to better educate future committee members.

b. Annual Budget for Fiscal Year 2021-2022 – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster presented the above informational item to the Committee. The final Budget version will come back to the committee and Board next month.

Janea Benton inquired if there were other possible expenditures that were considered. Tracy Webster commented that replacing the Finance software was considered, but likely not possible given the hybrid work environment and remote work schedules we are currently following. Instead, IT infrastructure was considered for this fiscal year, and financial software changes will be considered next year.

Janea Benton inquired regarding the tremendous growth the agency has seen over a five-year budget history. She asked if we have seen similar growth rates in our number of clients served. Jeremy Tobias commented that with additional programs added, and additional contracts and budgets, we have seen relatively equal growth in our number of employees, and growth in our number of clients served. Janea recommended illustrating this growth for future Board of Director's and committee meetings to emphasize the rate of return. Jeremy agreed it would be a good measurement for Board members to see these counts and how they change with budget changes. We will work on adding that information to future budget workshops and discussions.

c. December 2020 Financial Statements – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the above action item for approval.

Motion was made and seconded to approve the December 2020 Financial Statements. Carried by unanimous vote (Mullings/Perez).

7. <u>Committee Member Comments</u>

- The Committee recognized Tracy Webster and her team for the great work under the circumstances with the unusual work protocols.

8. <u>Next Scheduled Meeting</u>

Budget & Finance Committee
12:00 pm
Wednesday, February 17, 2021
5005 Business Park North
Bakersfield, CA 93309

9. <u>Adjournment</u>

The meeting was adjourned at 12:36 pm.

MEMORANDUM

To: Budget & Finance Committee

From: Heather McCarley, Finance Manger

Date: January 20, 2021

Subject: *Head Start - Kern*
Budget to Actual Report for the period ended December 31, 2020 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, The second-year budget period is March 1, 2020 through February 28, 2021.

The following are highlights of the Kern Head Start Budget to Actual Report for the period of March 1, 2020 through December 31, 2020. Ten months (83.33%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 77% of the budget, which is on trend with expenditures at this point in the prior budget period

Training & Technical Assistance Funds

Overall expenditures are at 53% of the budget.

Carryover Funds

Overall expenditures are at 6% of the budget.

COVID Cares Funds

Overall expenditures are at 31% of the budget.

Non-Federal Share (Head Start and Early Head Start combined)

Non-Federal share is at 82% of the budget.

Community Action Partnership of Kern
Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - December 31, 2020
Month 10 of 12 (83.33%)

Prepared 1/12/2021

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	9,818,776	6,948,456	2,870,320	71%	29%
FRINGE BENEFITS	3,060,914	2,168,021	892,893	71%	29%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	544,252	503,840	40,412	93%	7%
CONTRACTUAL	110,999	87,202	23,797	79%	21%
CONSTRUCTION	0	0	0		
OTHER	2,688,652	2,672,707	15,945	99%	1%
INDIRECT	1,561,956	1,238,023	323,933	79%	21%
TOTAL BASE FUNDING	**17,785,549**	**13,618,248**	**4,167,301**	**77%**	**23%**

TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	45,136	2,035	43,101	5%	95%
SUPPLIES	23,986	8,317	15,669	35%	65%
CONTRACTUAL	10,005	0	10,005	0%	100%
OTHER	82,315	75,438	6,877	92%	8%
INDIRECT	16,144	8,579	7,565	53%	47%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**177,586**	**94,369**	**83,217**	**53%**	**47%**

CARRYOVER					
CONSTRUCTION	1,874,586	107,848	1,766,738	6%	94%
INDIRECT	0	0	0		
TOTAL CARRYOVER	**1,874,586**	**107,848**	**1,766,738**	**6%**	**94%**

COVID CARES					
SUPPLIES	631,304	299,420	331,884		
OTHER	420,869	19,098	401,771		
INDIRECT	105,217	45,907	59,310		
TOTAL COVID CARES	**1,157,390**	**364,425**	**792,965**	**31%**	**69%**

GRAND TOTAL HS FEDERAL FUNDS	**20,995,111**	**14,184,890**	**6,810,221**	**68%**	**32%**

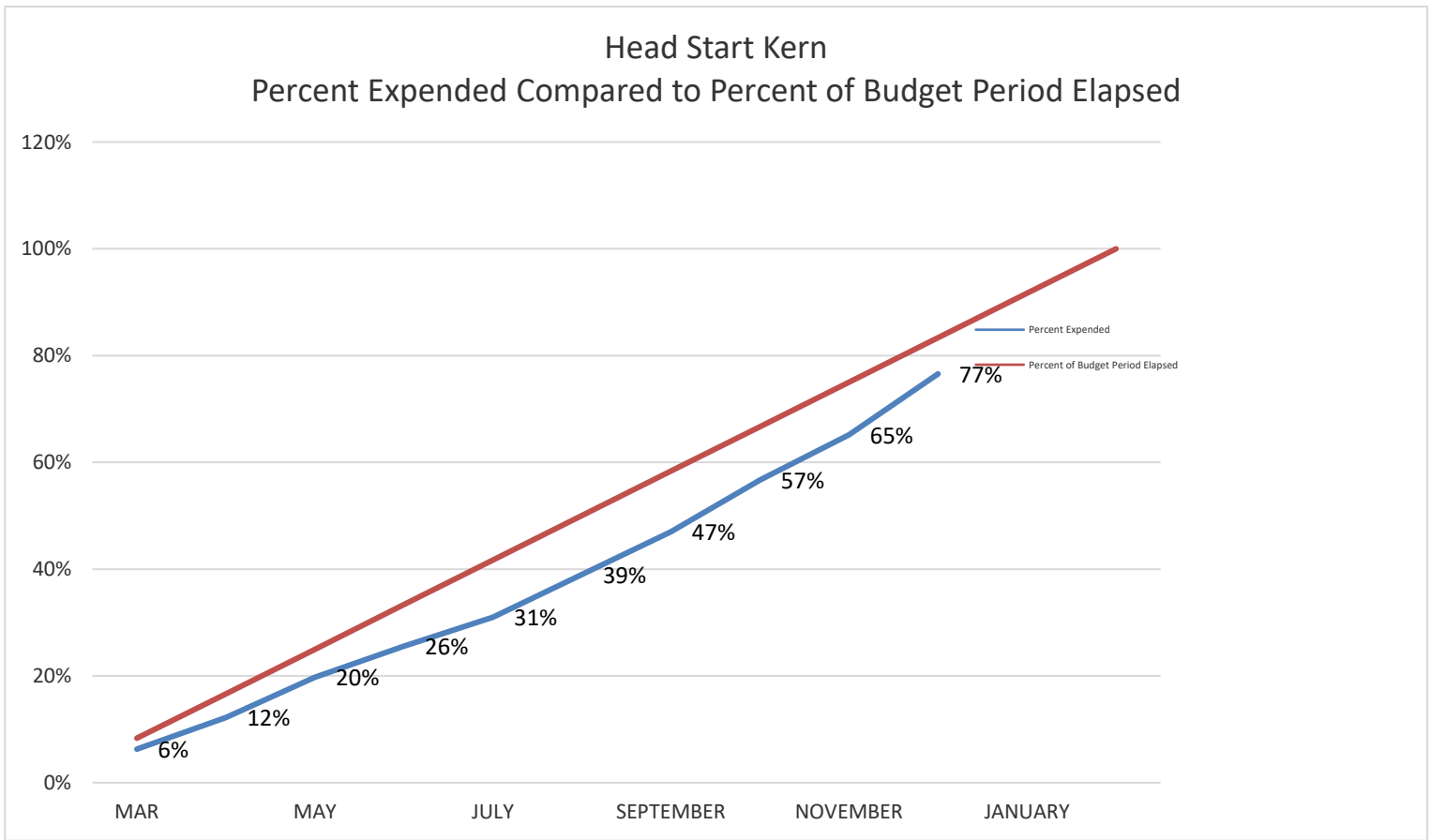
HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

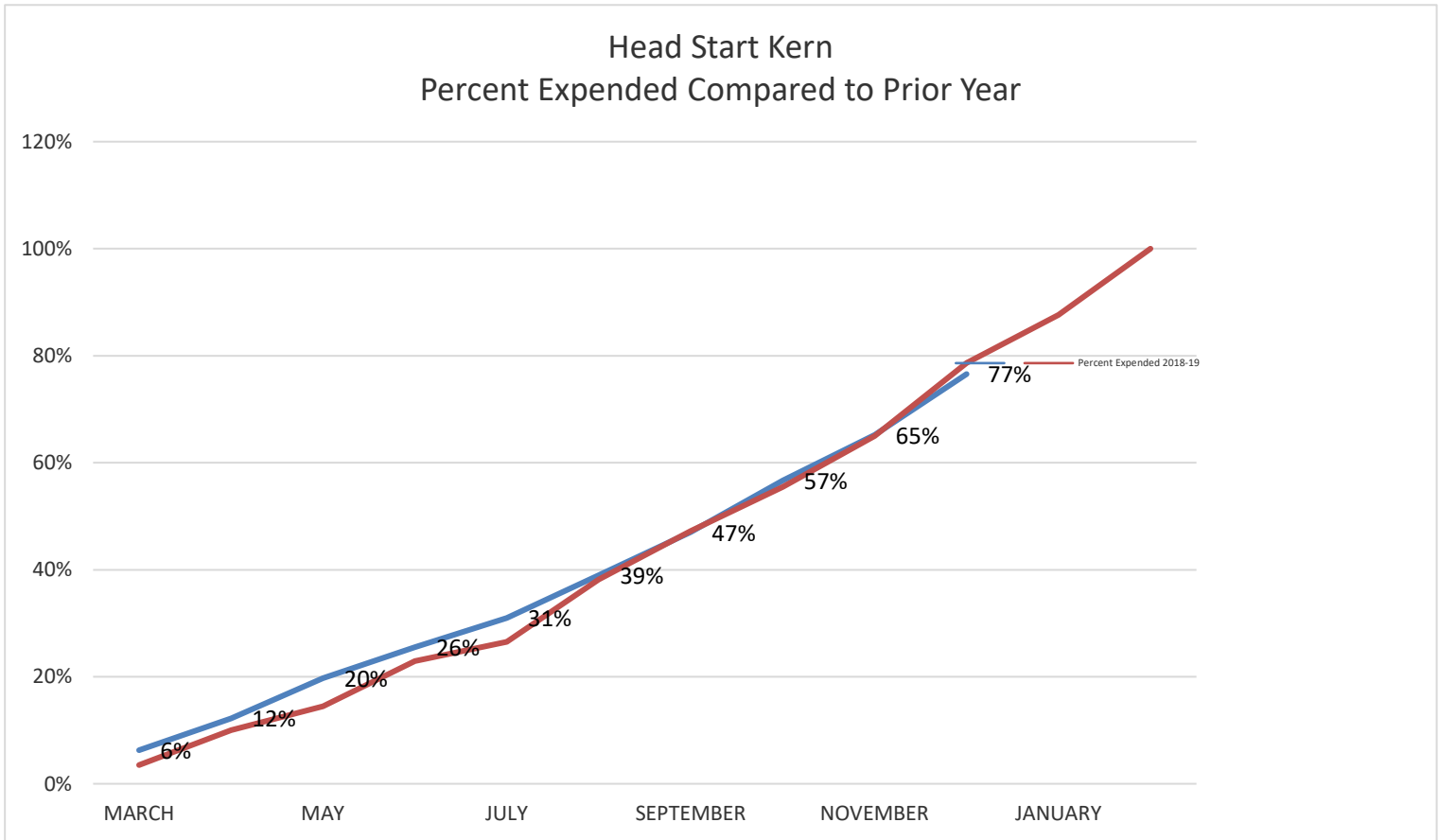
SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,567,638	744,650	822,988	48%	52%
CALIF DEPT OF ED	5,130,608	4,754,470	376,138	93%	7%
TOTAL NON-FEDERAL	**6,698,246**	**5,499,120**	**1,199,126**	**82%**	**18%**

Budget reflects Notice of Award #09CH011132-02-02
Actual expenditures include posted expenditures and estimated adjustments through 12/31/2020
Administrative Cost for HS and EHS Kern **7.6%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	24,756				**24,756**	1/4/2021
Lowe's	51,649	1,093			**52,743**	12/25/2020
Smart & Final	200				**200**	12/1/2020
Save Mart	1,618				**1,618**	1/5/2021
Chevron & Texaco Business Card	4,672				**4,672**	1/6/2021
Home Depot	5,806				**5,806**	1/5/2021
	88,702	**1,093**	**0**	**0**	**89,795**	


Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
MAR
MAY
JULY
SEPTEMBER
NOVEMBER
JANUARY
Percent Expended
Percent of Budget Period Elapsed
6%
12%
20%
26%
31%
39%
47%
57%
65%
77%


Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
MARCH
MAY
JULY
SEPTEMBER
NOVEMBER
JANUARY
Percent Expended 2018-19
6%
12%
20%
26%
31%
39%
47%
57%
65%
77%

MEMORANDUM

To: Budget & Finance Committee

From: Heather McCarley, Finance Manger

Date: January 20, 2021

Subject: *Early Head Start - Kern*
Budget to Actual Report for the period ended December 31, 2020 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, The second-year budget period is March 1, 2020 through February 28, 2021.

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period of March 1, 2020 through December 31, 2020. Ten months (83.3%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 71% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 44% of the budget.

Carryover Funds

Overall expenditures are at 3% of the budget.

COVID Cares Funds

Overall expenditures are at 42% of the budget.

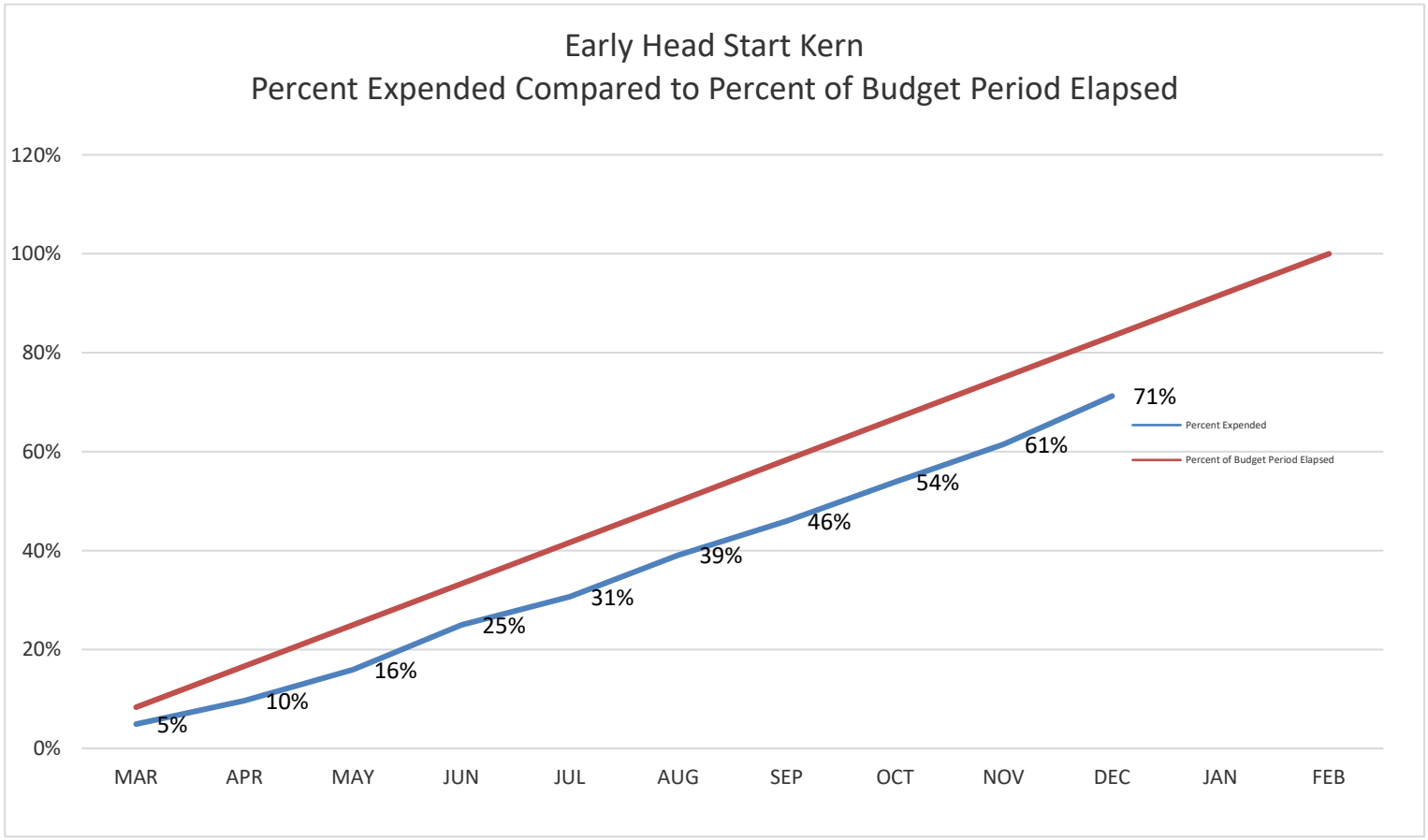
Community Action Partnership of Kern
Early Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - December 31, 2020
Month 10 of 12 (83.33%)

Prepared 1/12/2021

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	4,462,290	3,659,329	802,961	82%	18%
FRINGE BENEFITS	1,659,459	1,014,439	645,020	61%	39%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	390,472	258,480	131,992	66%	34%
CONTRACTUAL	37,099	24,082	13,017	65%	35%
CONSTRUCTION	610,998	0	610,998		
OTHER	953,456	815,844	137,612	86%	14%
INDIRECT	799,530	577,217	222,313	72%	28%
TOTAL BASE FUNDING	**8,913,304**	**6,349,392**	**2,563,912**	**71%**	**29%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	36,140	843	35,297	2%	98%
SUPPLIES	6,807	2,952	3,855	43%	57%
CONTRACTUAL	7,169	4,543	2,626	63%	37%
OTHER	103,144	59,117	44,027	57%	43%
INDIRECT	15,326	6,746	8,580	44%	56%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**168,586**	**74,201**	**94,385**	**44%**	**56%**
CARRYOVER					
CONSTRUCTION	3,178,199	108,391	3,069,808	3%	97%
INDIRECT	0	0	0		
TOTAL CARRYOVER	**3,178,199**	**108,391**	**3,069,808**	**3%**	**97%**
COVID CARES					
SUPPLIES	213,789	127,413	86,376	60%	40%
OTHER	142,527	17,606	124,921	12%	88%
INDIRECT	35,632	20,714	14,918		
TOTAL COVID CARES	**391,948**	**165,733**	**226,215**	**42%**	**58%**
GRAND TOTAL EHS FEDERAL FUNDS	**12,652,037**	**6,697,717**	**5,954,320**	**53%**	**47%**

Budget reflects Notice of Award #09CH011132-02-02

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2020


Early Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
MAR
APR
MAY
JUN
JUL
AUG
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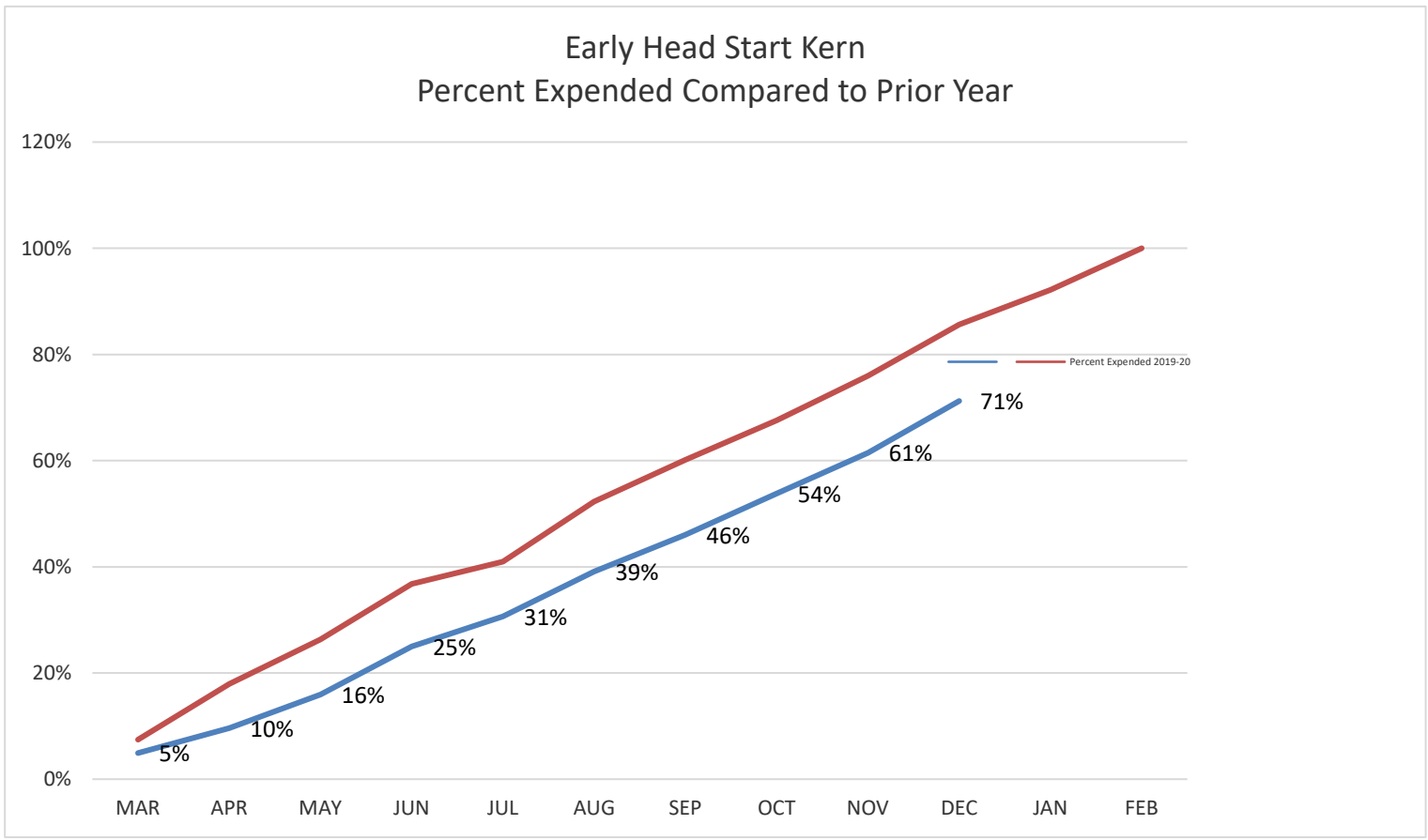
OCT
NOV
DEC
JAN
FEB
5%
10%
16%
25%
31%
39%
46%
54%
61%
71%
Percent Expended
Percent of Budget Period Elapsed


Early Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
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40%
20%
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10%
16%
25%
31%
39%
46%
54%
61%
71%
Percent Expended 2019-20

Community Action Partnership of Kern
Head Start and Early Head Start Kern
Year-to-Date Non-Federal Share and In-Kind Report
Budget Period: March 1, 2020 through February 28, 2021
Report for period ending **November 30, 2020** (Month 9 of 12)
Percent of budget period elapsed: 75%

LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	Oct	Nov	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	80	243	0	0	0	0	1,678	4,985	3,739	2,309	12,954	70,588	18%
Alicante	20	617	0	0	959	1,518	2,633	2,829	2,299	1,942	12,796	17,647	73%
Broadway	40	0	0	0	0	0	358	2,864	6,900	6,329	16,451	35,294	47%
California City	34	3,233	0	0	0	0	2,940	5,322	7,086	8,851	27,433	30,000	91%
Cleo Foran	23	0	0	0	0	0	0	3,053	7,146	11,639	21,838	20,294	108%
Delano	76	2,431	0	0	0	0	3,188	11,938	15,407	5,209	38,174	67,058	57%
East California	56	221	0	0	5,571	5,367	4,578	7,720	6,475	4,685	34,618	49,411	70%
Fairfax	40	4,454	0	0	0	0	544	4,733	4,718	5,048	19,497	35,294	55%
Fairview	40	291	0	0	0	0	2,068	4,021	8,436	7,657	22,474	35,294	64%
Harvey L. Hall	156	5,570	234	0	6,959	6,651	8,639	9,133	12,149	10,302	59,638	137,646	43%
Heritage	40	0	0	0	0	0	0	5,563	5,976	3,528	15,067	35,294	43%
Home Base	124	437	0	0	12,964	13,612	9,343	12,407	16,818	11,157	76,739	54,706	140%
Jewett	0	0	0	0	0	0	0	0	0	0	0	0	0%
Lamont	40	103	0	0	0	0	2,304	4,095	5,253	0	11,755	35,294	33%
Martha J. Morgan	44	4,024	2,384	0	2,010	1,793	3,134	3,180	4,090	3,022	23,636	38,823	61%
McFarland	20	120	0	0	0	0	0	914	1,050	1,278	3,362	17,647	19%
Mojave	20	0	0	0	0	0	0	0	0	0	0	17,647	0%
Oasis	57	546	4,398	0	0	0	465	5,796	8,049	5,122	24,375	50,294	48%
Pete H. Parra	128	768	0	0	3,565	4,394	6,366	8,318	9,429	8,361	41,201	112,940	36%
Planz	20	1,840	0	0	0	0	0	118	0	438	2,396	17,647	14%
Primeros Pasos	80	533	0	0	2,714	2,205	3,460	7,381	5,958	4,658	26,908	70,588	38%
Rosamond	80	0	0	0	0	0	3,297	6,645	7,166	0	17,109	70,588	24%
San Diego Street	40	131	0	0	2,279	3,288	2,491	3,086	3,961	2,115	17,352	35,294	49%
Seibert	40	0	0	0	0	0	861	5,105	6,486	5,479	17,931	35,294	51%
Shafter	20	0	0	0	1,432	954	2,568	2,305	3,336	1,725	12,318	17,647	70%
Shafter HS/EHS	26	0	0	0	3,180	0	2,719	3,860	3,284	1,546	14,588	22,941	64%
Sterling	124	4,465	131	0	7,724	2,684	4,167	6,656	7,342	5,577	38,747	109,411	35%
Sunrise Villa	20	86	0	0	0	0	842	3,182	2,850	2,710	9,669	17,647	55%
Taft	66	3,038	0	0	0	0	445	1,260	2,200	1,553	8,496	58,235	15%
Tehachapi	34	309	0	0	0	0	1,382	3,799	3,990	3,257	12,735	30,000	42%
Vineland	20	1,193	0	0	0	0	531	1,151	2,719	1,176	6,770	17,647	38%
Virginia	40	0	0	0	0	0	3,516	3,024	3,932	5,198	15,669	35,294	44%
Wesley	60	0	0	0	0	0	6,443	18,553	20,383	24,038	69,418	52,941	131%
Willow	55	0	0	0	0	0	1,023	2,931	4,368	3,849	12,171	48,529	25%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	NA
Program Services		221	0	0	0	0	0	143	0	0	364	66,765	1%
SUBTOTAL IN-KIND	**1,763**	**34,874**	**7,147**	**0**	**49,358**	**42,466**	**81,983**	**166,070**	**202,995**	**159,757**	**744,650**	**1,567,638**	**48%**
State General Child Care*		272,771	247,499	213,702	247,499	108,858	111,141	111,123	154,685	127,370	1,594,648	1,871,571	85%
State Preschool*		543,194	529,058	456,933	529,088	58,501	78,791	212,560	366,746	233,099	3,007,970	3,074,165	98%
State Migrant Child Care*		30,418	28,139	25,612	28,139	9,664	7,886	6,837	7,877	7,282	151,853	184,872	82%
SUBTOTAL CA DEPT of ED		**846,383**	**804,695**	**696,248**	**804,725**	**177,022**	**197,818**	**330,520**	**529,308**	**367,751**	**4,754,470**	**5,130,608**	**93%**
GRAND TOTAL		**881,257**	**811,842**	**696,248**	**854,083**	**219,488**	**279,801**	**496,590**	**732,303**	**527,508**	**5,499,120**	**6,698,246**	**82%**

*May include estimates

MEMORANDUM

To: Budget & Finance Committee

From: Heather McCarley, Finance Manger

Date: January 20, 2021

Subject: *Early Head Start – San Joaquin*
Budget to Actual Report for the period ended December 31, 2020 – **Info Item**

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period of February 1, 2020 through December 31, 2020. Eleven months (91.67%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 82% of the budget, which is on slightly less than where we were compared to last year at this time.

Training & Technical Assistance Funds

Overall expenditures are at 75% of the budget. The combined personnel and fringe benefit expenses are at 106% of this budget.

COVID Cares Funds

Overall expenditures are at 45% of the budget.

Non-Federal Share

Non-Federal share is at 56% of the budget.

Community Action Partnership of Kern
Early Head Start - San Joaquin County
Budget to Actual Report
Budget Period: February 1, 2020 - January 31, 2021
Report Period: February 1, 2020 - December 31, 2020
Month 11 of 12 (91.67%)

Prepared 1/12/2021

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,173,727	2,711,168	462,559	85%	15%
FRINGE BENEFITS	959,615	685,267	274,348	71%	29%
TRAVEL	0	1,916	(1,916)	0%	0%
SUPPLIES	125,025	152,834	(27,809)	122%	-22%
CONTRACTUAL	10,600	11,521	(921)	109%	-9%
OTHER	741,956	551,046	190,910	74%	26%
INDIRECT	478,171	402,080	76,091	84%	16%
TOTAL	**5,489,094**	**4,515,832**	**973,262**	**82%**	**18%**

TRAINING & TECHNICAL ASSISTANCE FUNDS					
PERSONNEL	21,912	28,368	(6,456)	129%	-29%
FRINGE BENEFITS	13,758	11,445	2,313	83%	17%
TRAVEL	18,226	0	18,226	0%	100%
SUPPLIES	6,815	536	6,279	8%	92%
CONTRACTUAL	3,845	0	3,845	0%	100%
OTHER	43,785	40,735	3,050	93%	7%
INDIRECT	10,834	8,106	2,728	75%	25%
TOTAL	**119,175**	**89,190**	**29,985**	**75%**	**25%**

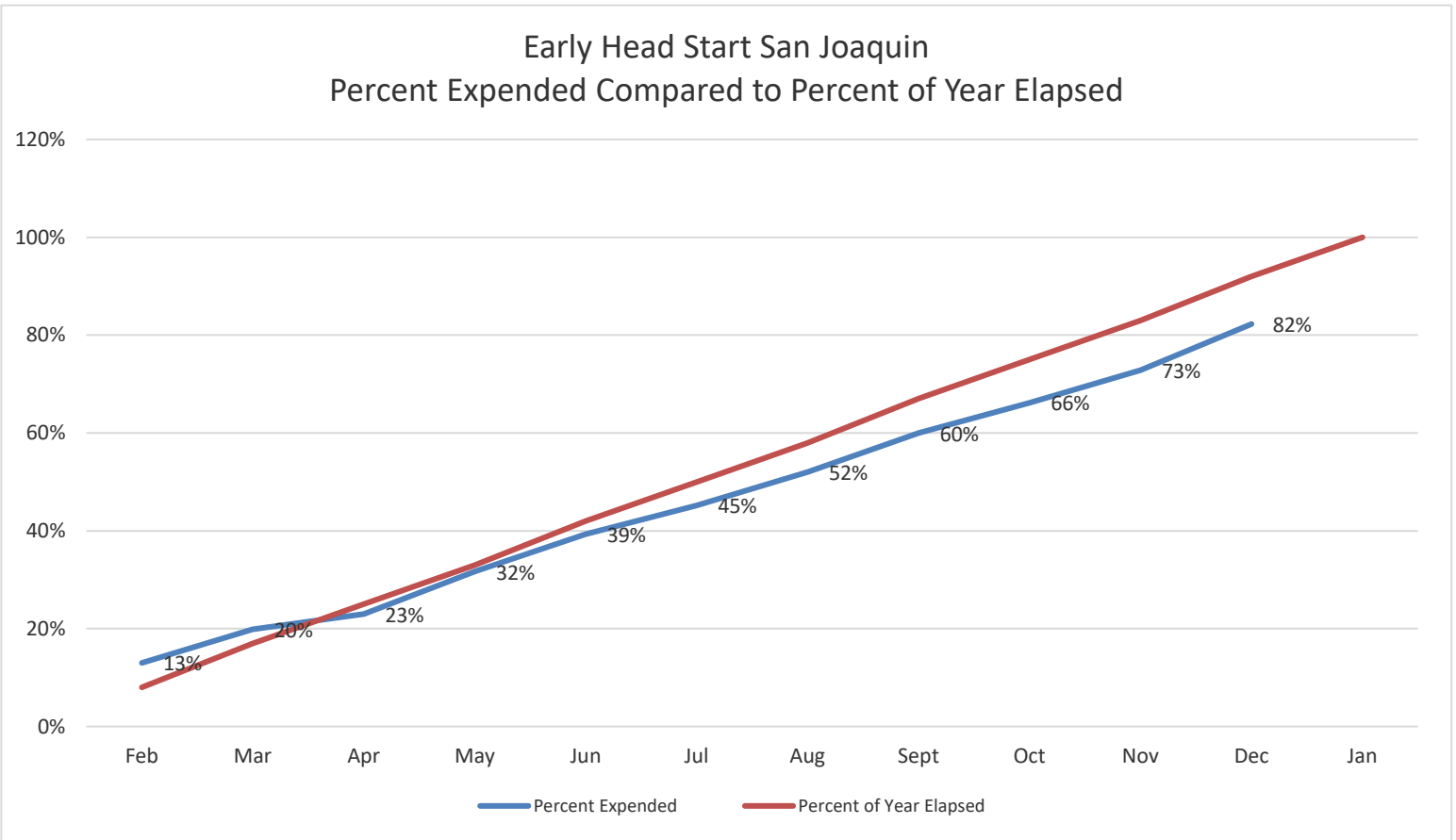
COVID CARES					
PERSONNEL		30,368	(30,368)	0%	0%
FRINGE BENEFITS		3,228	(3,228)	0%	0%
SUPPLIES	187,546	77,186	110,360	41%	59%
OTHER	62,515	3,716	58,799	6%	94%
INDIRECT	25,006	10,558	14,448	42%	58%
TOTAL	**275,067**	**125,056**	**183,607**	**45%**	**55%**

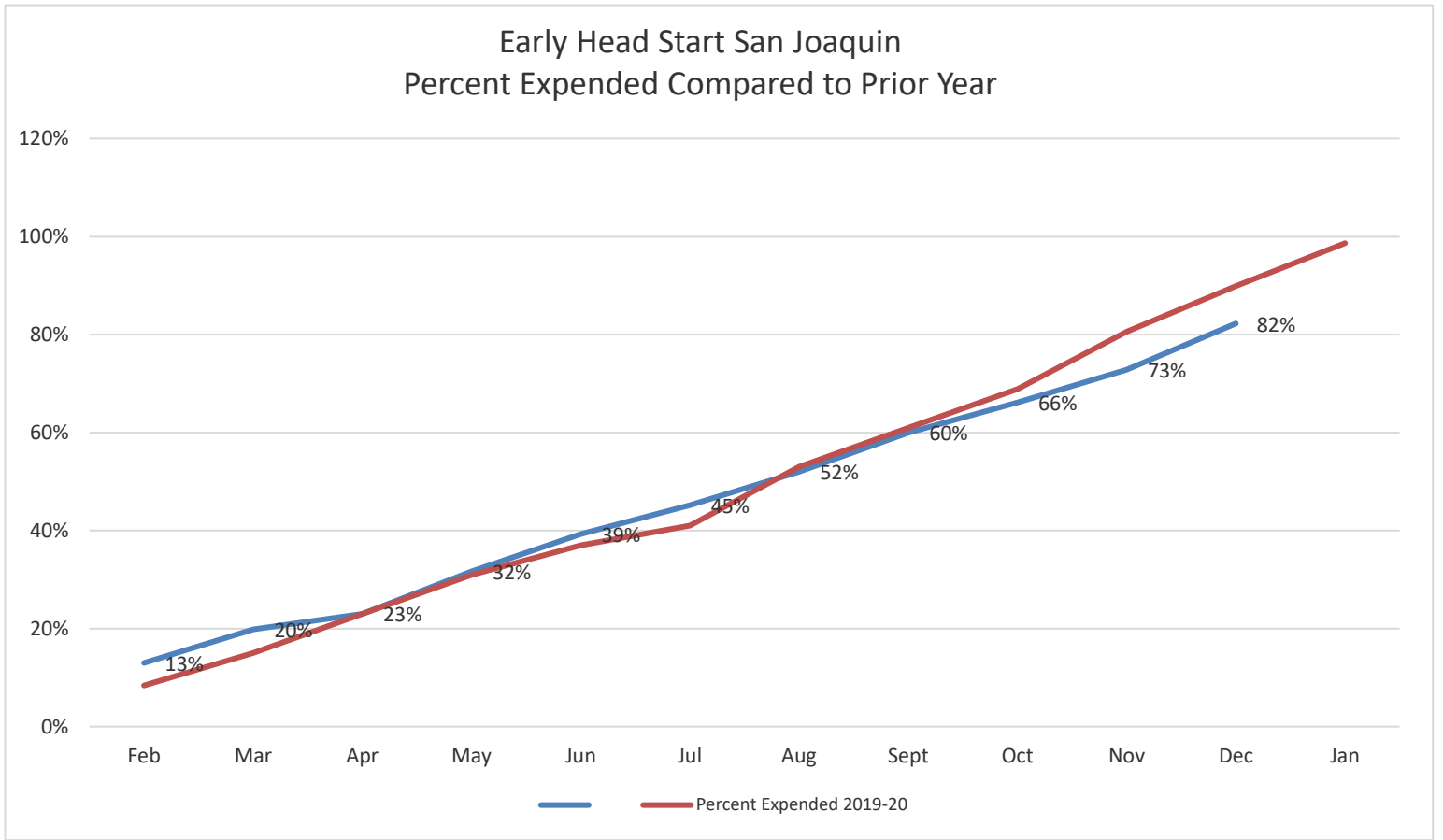
GRAND TOTAL EHS FEDERAL FUNDS	**5,883,336**	**4,730,078**	**1,186,854**	**80%**	**20%**

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,347,082	758,536	588,546	56%	44%
TOTAL NON-FEDERAL FUNDS	**1,347,082**	**758,536**	**588,546**	**56%**	**44%**

Centralized Administrative Cost	7.5%
Program Administrative Cost	3.8%
Total Administrative Cost	**11.3%**

Budget reflects Notice of Award #09CH011406-01-02
Actual expenditures include posted expenditures and estimated adjustments through 12/31/2020


Early Head Start San Joaquin
Percent Expended Compared to Percent of Year Elapsed
120%
100%
80%
60%
40%
20%
0%
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
13%
20%
23%
32%
39%
45%
52%
60%
66%
73%
82%
Percent Expended
Percent of Year Elapsed


Early Head Start San Joaquin
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
Feb
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
13%
20%
23%
32%
39%
45%
52%
60%
66%
73%
82%
Percent Expended 2019-20

Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: February 1, 2020 through January 31, 2021
Report for period ending November **30, 2020** (Month 9 of 12)

Percent of budget period elapsed: 83%

LOCATION	FUNDED ENROLLMENT	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	YTD Totals	IN-KIND GOAL	% OF GOAL MET
California Street	24	7,823	0	0	0	0	0	4,782	5,658	4,606	1,203	24,072	39,314	61%
Chrisman	30	11,922	3,469	3,090	1,953	2,227	4,712	5,770	3,202	2,159	1,620	40,124	49,142	82%
Kennedy	16	83	1,665	1,413	1,521	1,812	1,620	3,943	2,037	985	1,175	16,253	26,209	62%
Lodi Home Base	35	44	263	0	0	0	8,795	7,474	7,276	5,163	7,130	36,145	28,666	126%
Lodi UCC	30	100	1,200	171	177	171	5,267	6,775	6,634	5,037	4,172	29,705	49,142	60%
Manteca Home Base	12	0	1,276	537	551	533	4,854	5,673	4,747	3,539	1,235	22,946	9,828	233%
Marci Massei	24	9,019	0	0	0	0	3,595	3,914	2,812	1,697	1,638	22,675	39,314	58%
St. Mary's	16	183	0	0	0	0	3,756	4,611	4,897	5,145	4,004	22,597	26,209	86%
Stockton Home Base	90	133	3,163	1,803	2,128	2,199	17,292	17,625	14,132	9,920	3,576	71,970	73,714	98%
Tracy Home Base	12	0	0	0	0	0	0	0	0	0	0	0	9,828	0%
Walnut	24	10,479	8,850	6,671	2,388	2,400	5,134	5,107	4,735	3,795	2,651	52,210	39,314	133%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	
Program Services		8,655	8,655	8,655	8,655	8,655	9,989	19,844	9,629	9,090	8,655	117,791	108,412	109%
Policy Council		0	0	0	0	0	0	0	0	0	26	26	1,000	3%
SUBTOTAL IN-KIND	**313**	**48,441**	**28,540**	**22,340**	**17,374**	**17,996**	**65,014**	**85,518**	**65,758**	**51,137**	**37,085**	**456,513**	**500,094**	**91%**
State General Child Care*		0	0	0	0	0	24,048	48,006	89,578	72,037	68,355	302,023	846,988	36%
SUBTOTAL CA DEPT of ED		**0**	**0**	**0**	**0**	**0**	**24,048**	**48,006**	**89,578**	**72,037**	**68,355**	**302,023**	**846,988**	**36%**
GRAND TOTAL		**48,441**	**28,540**	**22,340**	**17,374**	**17,996**	**89,062**	**133,524**	**155,336**	**123,174**	**105,440**	**758,536**	**1,347,082**	**56%**

*May include estimates

MEMORANDUM

To: Budget & Finance Committee

From: Heather McCarley, Finance Manger

Date: January 20, 2021

Subject: *Early Head Start Child Care Partnerships*
Budget to Actual Report for the period ended December 31, 2020 – **Info Item**

The following are highlights of the Early Head Start Child Care Partnership Budget to Actual Report for the period of March 1, 2020 through December 31, 2020. Ten months (83.33%) of the 12-month budge period have elapsed.

Base Funds

Overall expenditures are at 43% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 9% of the budget.

Carryover Funds

Overall expenditures are at 2% of the budget.

COVID Cares Funds

Overall expenditures are at 2% of the budget.

Non-Federal Share

Non-Federal share is at 21% of the budget.

Community Action Partnership of Kern
Early Head Start Child Care Partnerships + Expansion
Budget to Actual Report
Budget Period: March 1, 2020 - February 28, 2021
Report Period: March 1, 2020 - December 31, 2020
Month 10 of 12 (83.33%)

Prepared 1/12/2021

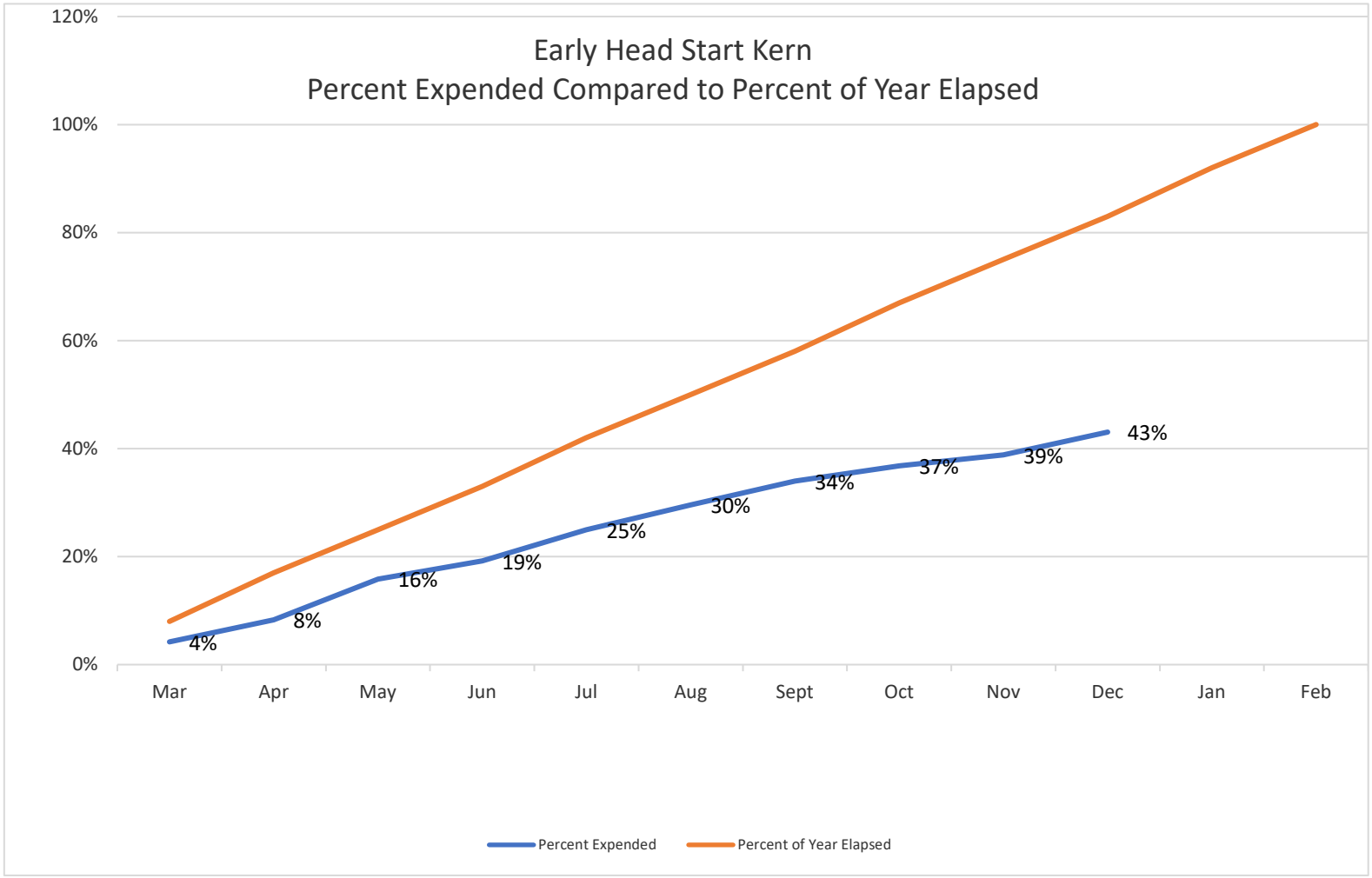
BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	761,292	339,804	421,488	45%	55%
FRINGE BENEFITS	222,791	64,584	158,207	29%	71%
SUPPLIES	28,175	31,267	(3,092)	111%	-11%
CONTRACTUAL	1,030,071	372,529	657,542	36%	64%
OTHER	143,707	134,675	9,032	94%	6%
INDIRECT	212,371	89,799	122,572	42%	58%
TOTAL BASE FUNDING	**2,398,407**	**1,032,657**	**1,365,750**	**43%**	**57%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	5,294	0	5,294	0%	100%
SUPPLIES	16,391	481	15,910	3%	97%
OTHER	29,393	1,338	28,055	5%	95%
INDIRECT	5,107	457	4,650	9%	91%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**56,185**	**5,026**	**51,159**	**9%**	**91%**
CARRYOVER					
SUPPLIES	229,928	29,778	200,150	13%	87%
CONSTRUCTION	566,959	0	566,959	0%	100%
OTHER	565,121	0	565,121	0%	100%
INDIRECT	136,201	2,977	133,224	2%	98%
TOTAL CARRYOVER	**1,498,209**	**32,755**	**1,465,454**	**2%**	**98%**
COVID CARES					
SUPPLIES	91,077	1,144	89,933	1%	99%
OTHER	30,359	1,063	29,296	4%	96%
INDIRECT	12,143	784	11,359	6%	94%
TOTAL COVID	**133,579**	**2,991**	**130,588**	**2.2%**	**98%**
GRAND TOTAL EHS FEDERAL FUNDS	**4,086,380**	**1,073,428**	**3,012,952**	**26%**	**74%**

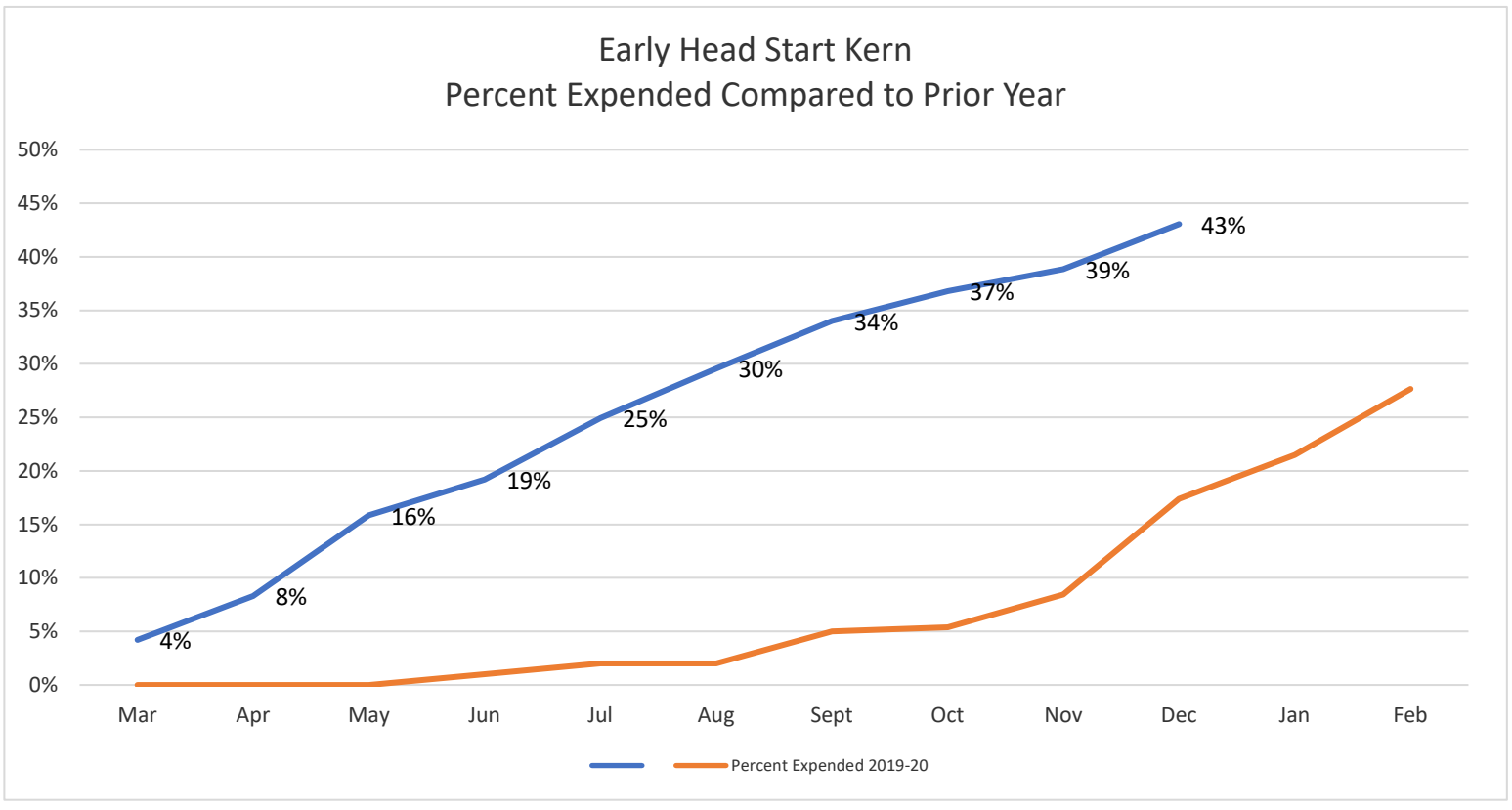
NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	588,256	124,755	463,501	21%	79%
TOTAL NON-FEDERAL	**588,256**	**124,755**	**463,501**	**21%**	**79%**

Budget reflects Notice of Award **#09HP000163-02-02**

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2020


Early Head Start Kern
Percent Expended Compared to Percent of Year Elapsed
120%
100%
80%
60%
40%
20%
0%
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
4%
8%
16%
19%
25%
30%
34%
37%
39%
43%
Percent Expended
Percent of Year Elapsed


Early Head Start Kern
Percent Expended Compared to Prior Year
50%
45%
40%
35%
30%
25%
20%
15%
10%
5%
0%
Mar
Apr
May
Jun
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
4%
8%
16%
19%
25%
30%
34%
37%
39%
43%
Percent Expended 2019-20

MEMORANDUM

To: Budget & Finance Committee

From: Tracy Webster, Chief Financial Officer

Date: January 20, 2021

Subject: *Agenda Item 6b:* Annual Budget for Fiscal Year 2021/2022 - **Info Item**

The annual budget for the 2021/2022 fiscal year is presented using the following functional categories:

1. Program Services
    - Education
    - Nutrition
    - Energy Conservation
    - Community Services
    - CSBG
2. Support Services
    - Discretionary & Fund Raising
3. COVID-19 Response
4. Indirect

The annual operating budget (program services and support services) of $85,760,247 was developed using individual grant or program budgets prepared by program staff that were combined into the above functional categories. Funds related to COVID-19 Response accounts for $3,468,476 of the total budget. The annual budget for FY 2021/2022 is 3.9% greater than the prior year. The Education category includes projected carryover for ongoing construction projects. The Community Services category does not include funding for Americorps in the upcoming year. Attached is the FY 2021/2022 annual budget with category support schedules.

The Indirect budget of $6,720,488 for the five support divisions: Executive, Human Resources, Finance, Operations, and Community Development is 6.9% greater than the prior year. The Indirect Budget reflects projected costs for the replacement of nine IT servers that are 8-10 years old in the amount of $196,000 as well as the addition of two additional staff in IT to support the infrastructure of the organization. Fiscal Year 2021/2022 will be the sixth year using the 10% indirect cost rate. 71.7% of the Indirect budget is for personnel costs and 28.3% is for operating costs. Attached is a comparison of the Indirect budget for five years.

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22

	Program Services					Support Services			Indirect
	Education	Nutrition	Energy Conservation	Community Services	CSBG	Discretionary & Fund Raising	COVID Response	TOTAL	
Revenue									
Government Revenue	$ 60,772,605	$ 8,126,350	$ 6,424,164	$ 4,105,872	$ 1,535,543	$ -	$ 3,468,476	$ 84,433,010	$ -
Head Start Subsidy for CACFP	(870,245)	870,245	-	-	-	-	-	-	-
Private Revenue	-	40,000	-	649,115	-	11,520	-	700,635	-
Other Revenue	1,602	222,250	-	-	-	1,205	-	225,057	7,253,944
Donations	-	120,000	-	10,000	-	10,000	-	140,000	-
Total Revenue	**$ 59,903,962**	**$ 9,378,845**	**$ 6,424,164**	**$ 4,764,987**	**$ 1,535,543**	**$ 22,725**	**$ 3,468,476**	**$ 85,498,702**	**$ 7,253,944**
Expenditures									
Salaries	27,585,137	3,972,150	1,913,466	2,369,590	731,011	92,700	906,774	37,570,828	3,897,262
Benefits	8,357,795	1,132,141	437,356	535,487	201,980	19,467	247,051	10,931,277	920,556
Travel	350,227	98,318	61,498	25,140	11,490	18,150	26,622	591,445	65,350
Space Cost	6,588,567	694,465	224,567	609,768	119,233	2,200	130,719	8,369,519	183,370
Supplies	1,428,523	310,315	94,064	375,109	17,508	19,000	172,673	2,417,192	145,200
Equipment	195,000	-	8,603	-	-	-	33,750	237,353	196,000 A
Consultant/Contract	1,383,171	594,403	1,604,510	275,443	1,750	62,500	302,730	4,224,507	937,500
Other Operating Costs	1,090,444	392,841	784,803	149,211	37,330	44,410	27,679	2,526,718	352,250
Program Costs	7,854,382	1,451,836	712,064	6,562	3,000	-	1,308,180	11,336,024	-
Depreciation	297,840	3,600	-	-	-	-	-	301,440	23,000
Indirect	4,772,876	728,776	583,233	418,677	412,241	25,843	312,298	7,253,944	-
Total Expenditures	**$ 59,903,962**	**$ 9,378,845**	**$ 6,424,164**	**$ 4,764,987**	**$ 1,535,543**	**$ 284,270**	**$ 3,468,476**	**$ 85,760,247**	**$ 6,720,488**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (261,545)**	**$ -**	**$ (261,545)**	**$ 533,456**

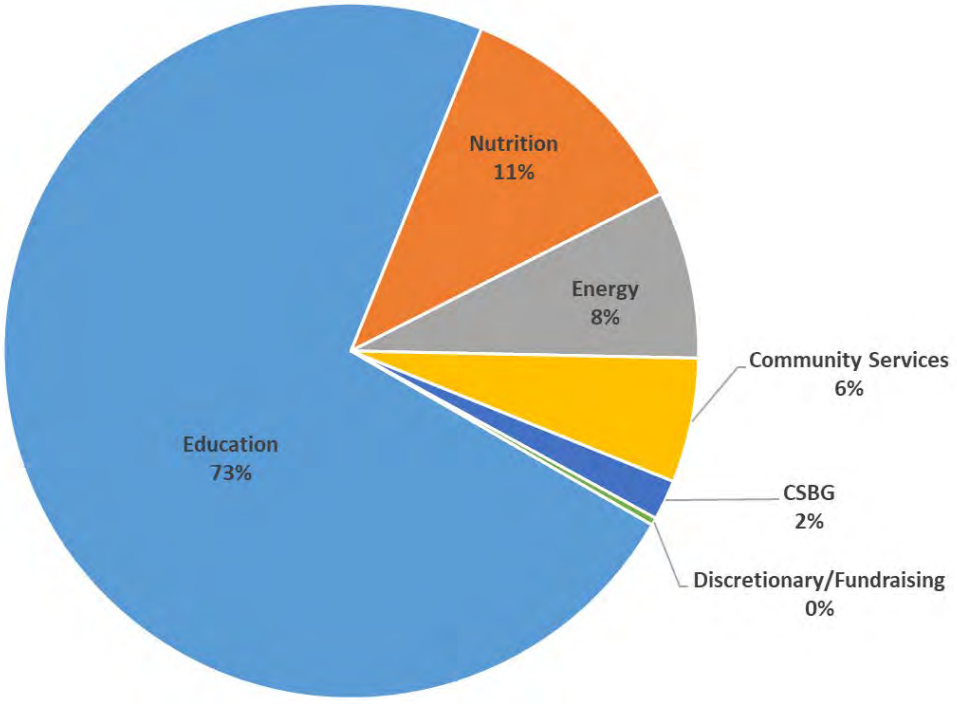
One-Time COVID Indirect Surplus **(312,298)**

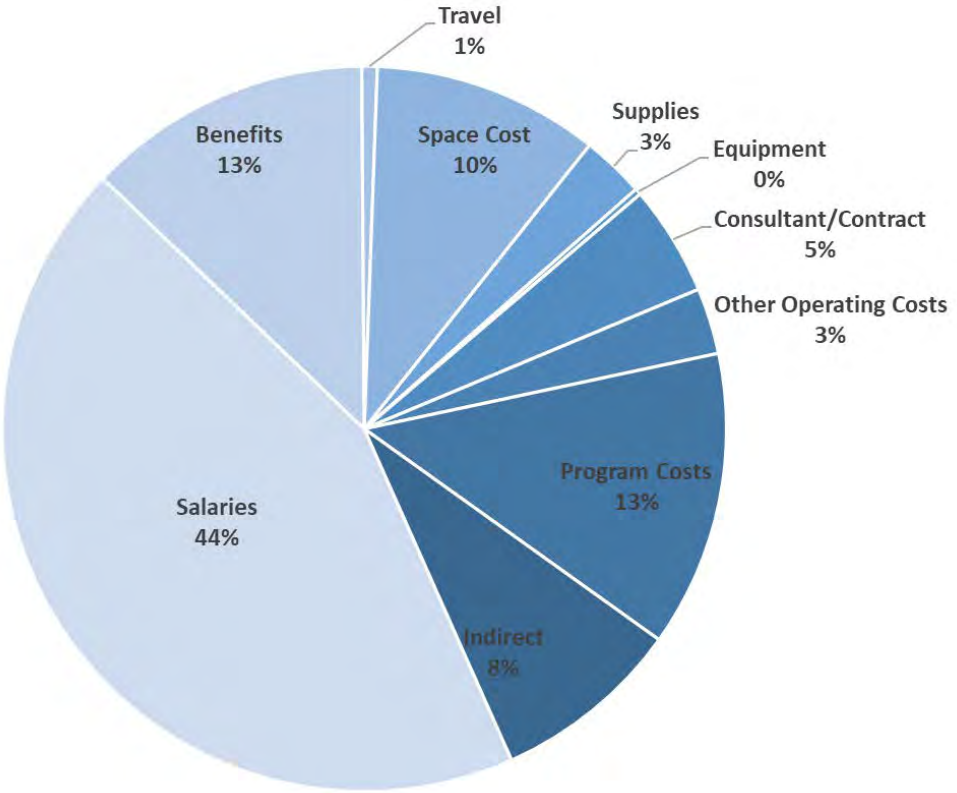
Ongoing Indirect Surplus **$ 221,158**

A. $196,000 budgeted for replacement of servers (one-time expense)

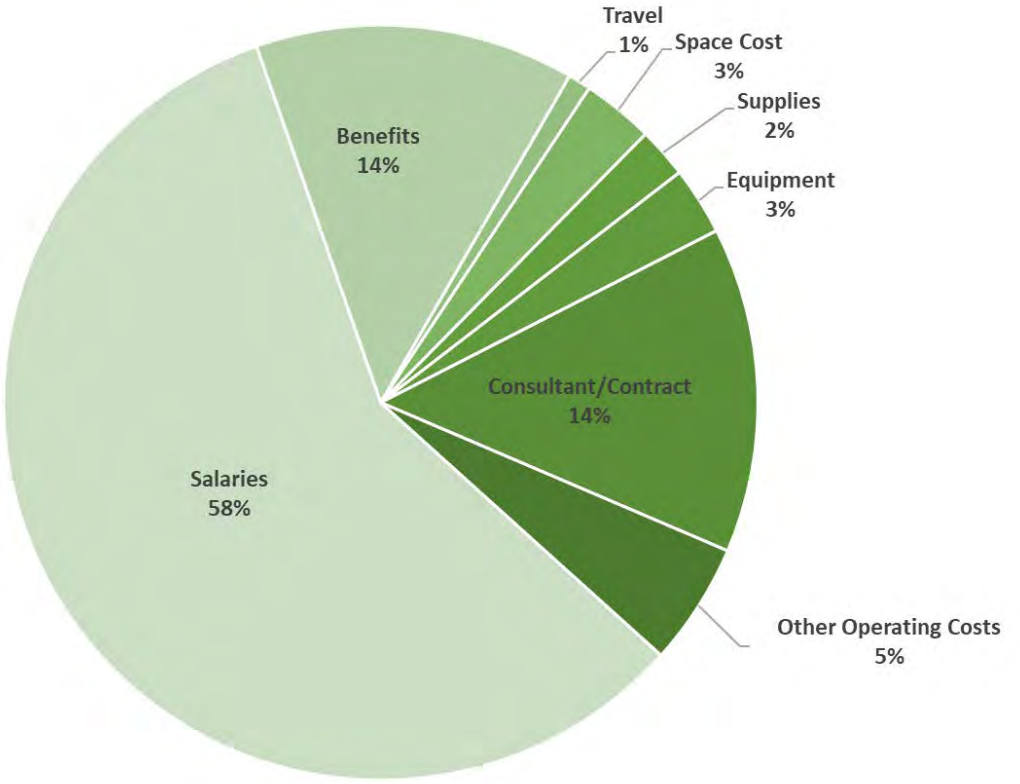
Attachments: (1) Annual Budget for FY 2021/22
(2) Indirect Budget Comparison for Five Years

AGENCY BUDGET





INDIRECT BUDGET BREAKDOWN



COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2020/21
FUNDING RELATED TO COVID

	Education COVID Response & CARES	Nutrition COVID Response	Energy CARES	Community Services COVID Response	CSBG CARES	TOTAL
Revenue						
Community Services Block Grant (CSBG)	$ -	$ -	$ -	$ -	$ 1,152,313	**$ 1,152,313**
Other Government Revenue	-	-	83,447	2,232,716	-	**2,316,163**
Head Start Subsidy for CACFP	-	-	-	-	-	**-**
Private Revenue	-	-	-	-	-	**-**
Other Revenue	-	-	-	-	-	**-**
Donations	-	-	-	-	-	**-**
Total Revenue	**$ -**	**$ -**	**$ 83,447**	**$ 2,232,716**	**$ 1,152,313**	**$ 3,468,476**
Expenditures						
Salaries	-	-	23,262	421,332	462,180	**906,774**
Benefits	-	-	6,247	108,420	132,384	**247,051**
Travel	-	-	1,068	8,124	17,430	**26,622**
Space Cost	-	-	3,580	77,892	49,247	**130,719**
Supplies	-	-	1,360	108,664	62,649	**172,673**
Equipment	-	-	-	33,750	-	**33,750**
Consultant/Contract	-	-	18,870	-	283,860	**302,730**
Other Operating Costs	-	-	11,257	4,332	12,090	**27,679**
Program Costs	-	-	10,217	1,270,296	27,667	**1,308,180**
Depreciation	-	-	-	-	-	**-**
Indirect	-	-	7,586	199,906	104,806	**312,298**
Total Expenditures	**$ -**	**$ -**	**$ 83,447**	**$ 2,232,716**	**$ 1,152,313**	**$ 3,468,476**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Benefit Rate	0.0%	0.0%	26.9%	25.7%	28.6%	27.2%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
EDUCATION

	Head Start	State Dept. of Education	San Joaquin COE	County of Kern Home Visit Initiative	Migrant Alternative Payment	TOTAL
Revenue						
Community Services Block Grant (CSBG)	$ -	$ -	$ -	$ -	$ 301,580	**$ 301,580**
Other Government Revenue	39,021,522	8,204,779	2,171,553	1,790,069	9,584,682	**60,772,605**
Head Start Subsidy for CACFP	(870,245)	-	-	-	-	**(870,245)**
Private Revenue	-	-	-	-	-	**-**
Other Revenue	-	1,602	-	-	-	**1,602**
Donations	-	-	-	-	-	**-**
Total Revenue	**$ 38,151,277**	**$ 8,206,381**	**$ 2,171,553**	**$ 1,790,069**	**$ 9,886,262**	**$ 60,205,542**
Expenditures						
Salaries	18,739,980	5,588,875	1,550,624	998,358	707,300	**27,585,137**
Benefits	5,549,693	1,830,351	450,807	329,458	197,486	**8,357,795**
Travel	336,275	910	-	7,042	6,000	**350,227**
Space Cost	6,285,717	3,728	-	216,822	82,300	**6,588,567**
Supplies	1,361,086	9,270	-	47,967	10,200	**1,428,523**
Equipment	195,000	-	-	-	-	**195,000**
Consultant/Contract	1,348,609	14,300	-	10,562	9,700	**1,383,171**
Other Operating Costs	973,404	12,936	-	28,486	75,618	**1,090,444**
Program Costs	(52,980)	-	-	-	7,907,362	**7,854,382**
Depreciation	297,840	-	-	-	-	**297,840**
Indirect	3,116,653	746,011	170,122	151,374	890,296	**5,074,456**
Total Expenditures	**$ 38,151,277**	**$ 8,206,381**	**$ 2,171,553**	**$ 1,790,069**	**$ 9,886,262**	**$ 60,205,542**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Benefit Rate	29.6%	32.7%	29.1%	33.0%	27.9%	30.3%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
NUTRITION

	WIC	Snap-ED	Child and Adult Care Food Program (CACFP)			Food Bank	TOTAL
			Kern Central Kitchen	San Joaquin Vended Meals	Subtotal CACFP		
Revenue							
Commuity Services Block Grant (CSBG)	$ -	$ -	$ -	$ -	$ -	$ 384,011	**$ 384,011**
Other Government Revenue	4,001,061	1,641,056	1,272,351	177,633	1,449,984	1,034,249	**8,126,350**
Head Start Subsidy for CACFP	-	-	743,585	126,660	870,245	-	**870,245**
Private Revenue	-	-	-	-	-	40,000	**40,000**
Other Revenue	-	-	-	-	-	222,250	**222,250**
Donations	-	-	-	-	-	120,000	**120,000**
Total Revenue	**$ 4,001,061**	**$ 1,641,056**	**$ 2,015,936**	**$ 304,293**	**$ 2,320,229**	**$ 1,800,510**	**$ 9,762,856**
Expenditures							
Salaries	2,378,713	565,549	605,614	-	605,614	686,551	**4,236,427**
Benefits	666,039	175,846	187,407	-	187,407	187,672	**1,216,964**
Travel	12,000	22,068	27,000	-	27,000	37,250	**98,318**
Space Cost	367,854	69,036	121,700	-	121,700	135,875	**694,465**
Supplies	43,657	33,715	86,000	-	86,000	146,943	**310,315**
Equipment	-	-	-	-	-	-	**-**
Consultant/Contract	-	583,803	-	-	-	10,600	**594,403**
Other Operating Costs	207,198	41,852	62,600	-	62,600	81,191	**392,841**
Program Costs	3,000	-	809,946	-	809,946	350,745	**1,163,691**
- Vended Meals	-	-	-	288,145	288,145	-	**288,145**
Depreciation	3,600	-	-	-	-	-	**3,600**
Indirect	319,000	149,187	115,669	16,148	131,817	163,683	**763,687**
Total Expenditures	**$ 4,001,061**	**$ 1,641,056**	**$ 2,015,936**	**$ 304,293**	**$ 2,320,229**	**$ 1,800,510**	**$ 9,762,856**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Benefit Rate	28.0%	31.1%	30.9%		30.9%	27.3%	28.7%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
ENERGY CONSERVATION

	Energy Conservation
Revenue	
Community Services Block Grant (CSBG)	$ -
Other Government Revenue	**6,424,164**
Private Revenue	**-**
Other Revenue	**-**
Donations	**-**
Total Revenue	**$ 6,424,164**
Expenditures	
Salaries	**1,913,466**
Benefits	**437,356**
Travel	**61,498**
Space Cost	**224,567**
Supplies	**94,064**
Equipment	**8,603**
Consultant/Contract	**1,604,510**
Other Operating Costs	**784,803**
Program Costs	**712,064**
Depreciation	**-**
Indirect	**583,233**
Total Expenditures	**$ 6,424,164**
Gain/(Loss)	**$ -**
Benefit Rate	**22.9%**

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
COMMUNITY SERVICES

	211	Homeless Services	E Kern Family Resource Center	Ridgecrest Resource Center	VITA	Youth Centers	TOTAL
Revenue							
Community Services Block Grant (CSBG)	$ 205,204	$ -	$ 14,651	$ -	$ 184,729	$ 445,368	**$ 849,952**
Other Government Revenue	796,241	2,407,799	354,877	90,717	336,238	120,000	**4,105,872**
Private Revenue	639,115	10,000	-	-	-	-	**649,115**
Other Revenue	-	-	-	-	-	-	**-**
Donations	-	-	-	-	10,000	-	**10,000**
Total Revenue	**$ 1,640,560**	**$ 2,417,799**	**$ 369,528**	**$ 90,717**	**$ 530,967**	**$ 565,368**	**$ 5,614,939**
Expenditures							
Salaries	896,819	1,124,701	249,009	58,966	246,799	260,030	**2,836,324**
Benefits	228,689	230,404	61,821	14,742	51,981	65,007	**652,644**
Travel	8,740	2,500	5,200	1,200	8,950	10,040	**36,630**
Space Cost	44,356	515,122	17,300	3,500	23,490	125,233	**729,001**
Supplies	81,563	277,516	2,165	2,700	12,456	16,217	**392,617**
Equipment	-	-	-	-	-	-	**-**
Consultant/Contract	173,768	-	875	-	101,800	750	**277,193**
Other Operating Costs	57,484	47,754	9,742	5,687	34,186	31,688	**186,541**
Program Costs	-	-	-	-	3,500	6,062	**9,562**
Depreciation	-	-	-	-	-	-	**-**
Indirect	149,141	219,802	23,416	3,922	47,805	50,341	**494,427**
Total Expenditures	**$ 1,640,560**	**$ 2,417,799**	**$ 369,528**	**$ 90,717**	**$ 530,967**	**$ 565,368**	**$ 5,614,939**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Benefit Rate	25.5%	20.5%	24.8%	25.0%	21.1%	25.0%	**23.0%**

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
COMMUNITY SERVICES BLOCK GRANT (CSBG)

	MCAP	Food Bank	211	E Kern	VITA	Youth Ctrs	TOTAL
Revenue							
Community Services Block Grant (CSBG)	$ 301,580	$ 384,011	$ 205,204	$ 14,651	$ 184,729	$ 445,368	**$ 1,535,543**
Other Government Revenue	-	-	-	-	-	-	-
Private Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Total Revenue	**$ 301,580**	**$ 384,011**	**$ 205,204**	**$ 14,651**	**$ 184,729**	**$ 445,368**	**$ 1,535,543**
Expenditures							
Salaries	-	264,277	149,239	9,476	104,653	203,366	**731,011**
Benefits	-	84,823	37,310	2,843	26,163	50,841	**201,980**
Travel	-	-	-	1,000	3,950	6,540	**11,490**
Space Cost	-	-	-	-	12,200	107,033	**119,233**
Supplies	-	-	-	-	5,158	12,350	**17,508**
Equipment	-	-	-	-	-	-	**-**
Consultant/Contract	-	-	-	-	1,000	750	**1,750**
Other Operating Costs	-	-	-	-	12,275	25,055	**37,330**
Program Costs	-	-	-	-	3,000	-	**3,000**
Depreciation	-	-	-	-	-	-	**-**
Indirect	301,580	34,911	18,655	1,332	16,330	39,433	**412,241**
Total Expenditures	**$ 301,580**	**$ 384,011**	**$ 205,204**	**$ 14,651**	**$ 184,729**	**$ 445,368**	**$ 1,535,543**
Gain/(Loss)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Benefit Rate		**32.1%**	**25.0%**	**30.0%**	**25.0%**	**25.0%**	**27.6%**

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
DISCRETIONARY FUND & FUND RAISING FUND

	Discretionary	CAPK Foundation	Total
Revenue			
Community Services Block Grant (CSBG)	$ -	$ -	**$ -**
Other Government Revenue	-	-	**-**
Private Revenue	11,520	-	**11,520**
Other Revenue	1,205	-	**1,205**
Donations	10,000	-	**10,000**
Transfer Released From Restriction	(276,064)	276,064	**-**
Total Revenue	**$ (253,339)**	**$ 276,064**	**$ 22,725**
Expenditures			
Salaries	-	92,700	**92,700**
Benefits	-	19,467	**19,467**
Travel	-	18,150	**18,150**
Space Cost	2,200	-	**2,200**
Supplies	-	19,000	**19,000**
Equipment	-	-	**-**
Consultant/Contract	-	62,500	**62,500**
Other Operating Costs	5,260	39,150	**44,410**
Program Costs	-	-	**-**
Depreciation	-	-	**-**
Indirect	746	25,097	**25,843**
Total Expenditures	**$ 8,206**	**$ 276,064**	**$ 284,270**
Gain/(Loss)	**$ (261,545)**	**$ -**	**$ (261,545)**
Benefit Rate	0.0%	21.0%	**21.0%**

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
INDIRECT FUND

	Human Resources	Operations	Executive	Community Development	Finance	TOTAL
Revenue						
Community Services Block Grant (CSBG)	$ -	$ -	$ -	$ -	$ -	**$ -**
Other Government Revenue	-	-	-	-	-	**-**
Private Revenue	-	-	-	-	-	**-**
Other Revenue	-	-	-	-	-	**7,253,944**
Donations	-	-	-	-	-	**-**
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,253,944**
Expenditures						
Salaries	754,188	1,000,070	949,412	150,000	1,043,592	**3,897,262**
Benefits	181,005	279,020	199,377	42,000	219,154	**920,556**
Travel	12,000	15,600	26,500	3,250	8,000	**65,350**
Space Cost	-	181,200	-	-	2,170	**183,370**
Supplies	18,000	65,000	27,200	5,000	30,000	**145,200**
Equipment	-	196,000	-	-	-	**196,000**
Consultant/Contract	115,000	352,500	66,500	20,000	383,500	**937,500**
Other Operating Costs	18,000	212,400	78,350	4,350	39,150	**352,250**
Program Costs	-	-	-	-	-	**-**
Depreciation	-	23,000	-	-	-	**23,000**
Indirect	-	-	-	-	-	**-**
Total Expenditures	**$ 1,098,193**	**$ 2,324,790**	**$ 1,347,339**	**$ 224,600**	**$ 1,725,566**	**$ 6,720,488**
Gain/(Loss)						**$ 533,456**
Benefit Rate	24.0%	27.9%	21.0%	28.0%	21.0%	**23.6%**

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
INDIRECT FUND - FIVE YEAR HISTORY

Line Items	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	PROPOSED FY 2021/22 Budget	% Change 2020/21 Budget to 2019/20 Budget
Revenue	$ 4,827,346	$ 5,059,589	$ 5,799,844	$ 6,862,349	$ 7,253,944	5.7%
Expenditures						
Personnel Costs						
Salaries	2,614,903	2,820,260	3,070,550	3,601,982	3,897,262	8.2%
Benefits	605,877	674,091	756,241	875,486	920,556	5.1%
Benefit Rate	*23.2%*	*23.9%*	*24.6%*	*24.3%*	*23.6%*	
Total Personnel Costs	$ 3,220,780	$ 3,494,351	$ 3,826,791	$ 4,477,468	$ 4,817,818	7.6%
	67.6%	*71.3%*	*72.5%*	*71.2%*	*71.7%*	
Operating Costs						
Travel	79,900	88,750	93,650	56,750	65,350	15.2%
Space Costs	190,700	187,900	186,800	193,300	206,370	6.8%
Supplies	147,277	138,400	166,500	119,400	145,200	21.6%
Equipment	5,223	-	-	-	196,000	0.0%
Consultant/Contract	783,320	630,725	659,100	1,144,066	937,500	-18.1%
Other Operating Costs	339,600	363,950	345,050	298,600	352,250	18.0%
Total Operating Costs	$ 1,546,020	$ 1,409,725	$ 1,451,100	$ 1,812,116	$ 1,902,670	5.0%
	32.4%	*28.7%*	*27.5%*	*28.8%*	*28.3%*	
Total Expenditures	$ 4,766,800	$ 4,904,076	$ 5,277,891	$ 6,289,584	$ 6,720,488	6.9%
Excess Indirect Revenue	$ 60,546	$ 155,513	$ 521,953	$ 572,765	$ 533,456	-6.9%

RECAP - EXPENDITURES BY SUPPORT DIVISION	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	PROPOSED FY 2021/22 Budget	% Change 2020/21 Budget to 2019/20 Budget
Operations	$ 1,526,000	$ 1,394,366	$ 1,355,800	$ 2,113,869	$ 2,324,790	10.0%
Human Resources	1,151,500	1,223,465	1,034,632	917,844	1,098,193	19.6%
Finance	1,049,800	1,046,900	1,563,775	1,757,619	1,725,566	-1.8%
Community Development	525,400	704,410	705,930	354,917	224,600	-36.7%
Executive	514,100	534,935	612,204	1,145,335	1,347,339	17.6%
TOTAL	$ 4,766,800	$ 4,904,076	$ 5,272,341	$ 6,289,584	$ 6,720,488	6.9%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2021/22
AGENCY-WIDE - FIVE YEAR HISTORY

EXPENDITURES BY PROGRAM SERVICE	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	PROPOSED FY 2021/22 Budget	% Change 2021/22 Budget to 2020/21 Budget
Education	$ 41,464,388	$ 42,473,221	$ 54,886,617	$ 60,024,566	$ 59,903,962	-0.2%
Nutrition	6,539,729	7,569,576	8,687,954	9,221,197	9,378,845	1.7%
Energy Conservation	4,538,500	4,138,200	5,746,308	6,867,228	6,424,164	-6.5%
Community Services	1,714,393	1,194,256	1,549,312	4,715,591	4,764,987	1.0%
CSBG	1,469,183	1,469,183	1,489,531	1,489,531	1,535,543	3.1%
Discretionary & Fund Raising	49,725	41,035	41,233	203,689	284,270	39.6%
COVID Response	-	-	-	-	3,468,476	100.0%
Total Annual Budget	$ 55,775,918	$ 56,885,471	$ 72,400,955	$ 82,521,802	$ 85,760,247	3.9%

RECAP - EXPENDITURES BY CATEGORY	FY 2017/18 Budget	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	PROPOSED FY 2021/22 Budget	% Change 2021/22 Budget to 2020/21 Budget
Salaries	$ 24,469,045	$ 25,995,600	$ 30,816,989	$ 33,631,062	$ 37,570,828	11.7%
Benefits	6,985,209	7,979,525	9,792,653	10,374,228	10,931,277	5.4%
Travel	613,404	536,271	604,666	814,611	591,445	-27.4%
Space Cost	3,203,818	3,458,335	7,496,553	10,436,885	8,369,519	-19.8%
Supplies	2,024,115	1,796,041	2,343,556	2,061,180	2,417,192	17.3%
Equipment	992,500	211,038	99,000	92,760	237,353	155.9%
Consultant/Contract	1,086,652	954,462	2,765,704	4,177,786	4,224,507	1.1%
Other Operating Cost	2,730,585	2,259,160	2,805,782	2,720,184	2,526,718	-7.1%
Program Costs	8,502,693	8,328,674	9,513,508	11,039,753	11,336,024	2.7%
Depreciation	-	306,776	362,700	311,004	301,440	-3.1%
Indirect	5,167,897	5,059,589	5,799,844	6,862,349	7,253,944	5.7%
TOTAL	$ 55,775,918	$ 56,885,471	$ 72,400,955	$ 82,521,802	$ 85,760,247	3.9%

BUDGET AND FINANCE COMMITTEE

JANUARY 20, 2021

FINANCIAL REPORT

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/20 - 02/28/21	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/20 - 02/28/21	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/20 - 02/28/21	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/20 - 02/28/21	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/20 - 02/28/21	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/20 - 02/28/21	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/20 - 02/28/21	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/20 - 02/28/21	595	DONATIONS
RESTRICTED						
EARLY HEAD START EXPANSION EARLY HEAD START EXPANSION - CARES ACT	2,454,592 133,579	93.600	09HP000163-02 09HP000163-02C3	03/01/20 - 02/28/21 03/01/20 - 02/28/21	107	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START/HEAD START EARLY HEAD START/HEAD START - CARES ACT	27,045,025 1,549,338	93.600	09CH011132-02 09CH011132-02C3	03/01/20 - 02/28/21 03/01/20 - 02/28/21	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN EARLY HEAD START SAN JOAQUIN - CARES ACT	5,608,269 275,067	93.600	09-CH011406-01 09-CH011406-01C3	02/01/20 - 01/31/21 02/01/20 - 01/31/21	117	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D041800	04/02/19 - 04/01/20	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	94,012 122,216	21.009	19VITAA0228	08/01/18 - 07/31/19 08/01/19 - 07/31/20	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,520,187	93.569	20F - 3015	01/01/20 - 12/31/20	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG CARES ACT	2,082,493	93.569	20F - 3654	03/27/20 - 05/31/22	104	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
COUNTY OF KERN CARES ACT FOOD BANK DELIVERY PROGRAM	2,000,000	93.391	391-2020	06/16/20 - 12/30/20	135	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND
COUNTY OF KERN PPSA EMERGENCY COVID PPE DISTRIBUTION	25,000	93.391		9/1/20 - 12/30/20	136	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND
COUNTY OF KERN HOUSING FOR THE HARVEST CARES	1,000,000	93.391		9/17/20 - 12/30/20	137	COUNTY OF KERN, CARES ACT, CORONAVIRUS RELIEF FUND

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
AMERICORPS PLANNING GRANT	69,959	94.006	17AFHY26-PG87	1/15/2020 - 12/31/2020	155-007	CALIFORNIA VOLUNTEERS, AMERICORPS, STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES
AMERICORPS OPERATIONAL	653,691	94.006		2/1/2020 - 1/31/2021	155-000	CALIFORNIA VOLUNTEERS, AMERICORPS, STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES
CSBG DISCRETIONARY RIDGECREST EARTHQUAKE RESPONSE (COMMUNITY SERVICES BLOCK GRANT)	177,018	93.569	19F - 4463	09/01/19 - 03/31/20	175/032	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (CRM)	32,000	93.569	20F-3015	1/1/20 - 12/31/20	175/175	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG CARES ACT DISCRETIONARY (RENTAL ASSISTANCE CRM)	40,370	93.569	20F - 3654	03/27/20 - 05/31/22	175/008	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	9,615,849 4,415,991		19B - 5012 20B - 2012	10/01/18 - 06/30/20 10/01/19 - 06/30/21	122-39 122-30	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) CARES ACT	2,291,443		20U-2561	07/01/20 - 04/30/21	122-40	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
DOE	1,364,399 250,000	81.042 81.042	17C-4010 20C-6008	06/01/18 - 06/30/20 07/01/20 - 06/30/21	123-65 123-60	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	600,085	93.575	CCTR - 9050	07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	275,855	93.596	CCTR - 9050	07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000	93.575	CMAP - 9000	07/01/19 - 06/30/20	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	164,081	93.575	CSPP - 9121	07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA STATE PRESCHOOL PROGRAM	357,247	93.596	CSPP - 9121	07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
NEOPB CAL FRESH HEALTHY LIVING	1,491,998	10.561	19-10324	10/01/19 - 09/30/20	145	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
ECONOMIC EMPOWERMENT	50,000	93.590	EE - KERN - 17 - 20	07/01/19 - 06/30/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CA	10,000	93.074	659 - 2017	PENDING	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
HOUSING AUTHORITY OF KERN COUNTY RENTAL & MORTGAGE ASSISTANCE 211	332,624	93.391	N/A	09/21/20 - 12/15/20	188	HOUSING AUTHORITY OF KERN COUNTY, CARES ACT, CORONAVIRUS RELIEF FUND
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	386,114	10.568/.569	15 - MOU - 00118	10/01/19 - 09/30/20	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP CARES ACT	623,392	10.568/.569		03/27/20 - 09/30/20	105-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)	389,808	10.568/.569		06/05/20 - 09/30/20	105-095	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP CORONAVIRUS RELIEFT FUND (CRF)	1,288,605	21.019		7/1/2020 - 11/30/2020	105-097	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
SNFMP (SENIOR FARMERS MARKET NUTRITION PROGRAM)	17,000	10.576		7/1/2020 - TBD	113	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S Phase 36	79,598			7/1/2019 - 3/31/2020	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S Phase 37	58,005			7/1/2020 - 3/31/2021	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S CARES Act	82,698			7/1/2020 - 3/31/2021	114-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S State Set Aside (SSA)	18,900			7/1/2020 - 3/31/2021	114-097	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TRADE MITIGATION BONUS OFFERING	$1,992.62 PER TRUCK LOAD			10/01/19 - 09/30/20	106	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	332,408	10.565	16 - 6017	10/01/19 - 09/30/20	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/19 - 09/30/20	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
WIC (WOMEN, INFANTS & CHILDREN)	4,112,061 111,000	10.557	19 - 10139	10/01/19 - 09/30/20	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PRO	96,442	10.561	18 - 7012 - SUB - CAPK	10/01/19 - 09/30/20	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PRO SSI	60,476 43,513	10.561		10/01/19 - 09/30/20 10/01/20 - 09/30/21	164-005	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	20,000	84.412	N/A	07/01/19 - 06/30/20	117-005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	2,852,203		N/A	07/01/20 - 06/30/21	248	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/19 - 06/30/20	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
MIGRANT ALTERNATIVE PAYMENT	4,173,682		CMAP - 9000	07/01/19 - 06/30/20	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	2,659,082		CCTR - 9050	07/01/19 - 06/30/20	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	3,846,369		CSPP - 9121	07/01/19 - 06/30/20	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	262,661		CMIG - 9004	07/01/19 - 06/30/20	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	39,399		CMSS - 9004	07/01/19 - 06/30/20	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	348,000		19T - 9011	10/01/19 - 06/30/22	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	1,877,011		N/A	07/01/19 - 06/30/20	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	70,000 70,000		509-2019	07/01/19 - 06/30/20 07/01/20 - 06/30/21	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN) - MEDI-CAL	147,879 328,862		509-2019	01/01/20 - 06/30/20 07/01/20 - 06/30/21	274	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA EMERGENCY SOLUTIONS AND HOUSING PROGRAM	57,000		18-CESH-12453	10/03/19 - 07/24/24	272	STATE OF CALIFORNIA, DEPT OF GENERAL SERVICES, UNITED WAY OF KERN
COUNTY OF KERN 2020 CENSUS	47,707		N/A	01/14/20 - 09/30/20	273	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER **START-UP**	239,630		017-2020	01/14/20 - 06/30/20	275-007	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	1,027,736		017-2020	01/14/20 - 06/30/20	275-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,054,472		017-2020	07/01/20-06/30/21	275-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE HOMELESS HOUSING ASSISTANCE AND PREVENTION (HHAP)	78,000		N/A	10/01/20 - 09/30/23	276	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE
CITY OF BAKERSFIELD HOMELESS HOUSING ASSISTANCE AND PREVENTION	42,000		2020-213	10/01/20 - 09/30/22	278	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, CITY OF BAKERSFIELD
FOOD BANK CAPACITY PROGRAM	101,490 363,636		SGRT-19-0012	07/01/17 - 06/30/20 06/01/20 - 06/30/22	215	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TAX CHECK - OFF (FOOD BANK)	13,758 13,749		15 MOU - 00118	07/01/19 - 06/30/20 07/01/20 - 06/30/21	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	274,439 274,249		15 MOU - 00118	07/01/19 - 06/30/20 07/01/20 - 06/30/21	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD COVID-19 DISASTER BOXES (FOOD BANK)	21,334		N/A	07/01/19 - 06/30/20	216-093	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	219,006		N/A	07/01/19 - 06/30/20	280	OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211	105,697		2015.2.5	07/01/19 - 06/30/20	288	KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	135,637		2015.2.6	07/01/19 - 06/30/20	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	169,641		2017.2.01	07/01/19 - 06/30/20	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN FIRST 5 KERN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
SIERRA FOUNDATION - ASTHMA MITIGATION	500,000		N/A	08/01/20 - 05/15/23	290	STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SVCS. SIERRA FOUNDATION
COUNTY OF KERN HELPLINE 211	45,000		669-2019	07/01/19 - 06/30/20	389	COUNTY OF KERN
READY KERN	1,126		N/A	07/01/19 - 06/30/20	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
SIERRA FOUNDATION - 2020 CENSUS	40,000		GRANT CANCELLED	01/01/20 - 07/31/20	408	SIERRA FOUNDATION
NALEO EDUCATIONAL FOUNDATION - 2020 CENSUS	15,000		N/A	01/13/20 - 09/30/20	409	NALEO EDUCATIONAL FOUNDATION
FEEDING AMERICA SENIOR HUNGER	50,000		25618	11/01/20 - 01/31/22	422	FEEDING AMERICA SENIOR HUNGER, MULTI-PRIVATE DONORS
GOODWILL INDUSTRIES - CALIFORNIA STATEWIDE COVID-19 CALL CENTER RESPONSE	90,681 25,000		N/A	03/30/20 - 03/29/21	430	GOODWILL INDUSTRIES OF SACRAMENTO & NORTHERN NEVADA, INC.
UNITED WAY - COVID-19 211 COMMUNITY RESPONSE AND RELIEF	45,000 5,000		N/A	04/01/20 - 06/30/20 07/01/20 - 12/31/20	431	UNITED WAY WORLDWIDE
211 ENERGY UPGRADE CA PROGRAM	30,000		N/A	11/01/20 - 12/31/20	432	COMMUNITY RESOURCE PROJECT, INC.
SVCF MIGRANT CHILDCARE ALTERNATIVE PAYMENT	250,000		N/A	08/01/20 - 07/31/21	451	SILICON VALLEY COMMUNITY FOUNDATION
KEDF MEAL DELIVERY RESTAURANT PROGRAM	99,000		N/A	08/01/20 - 09/30/20	463	KERN ECONOMIC DEVELOPMENT FOUNDATION, SOUTHERN CALIFORNIA GAS COMPANY
NO KID HUNGRY (FOOD BANK)	150,000		N/A	05/28/20 - 09/30/20	465	NO KID HUNGRY - SHARE OUR STRENGTH
EAST KERN HEALTH LINK - RESOURCE FAIRS	3,000		N/A	06/01/19 - 05/31/20	501-005	BORAX VISITOR CENTER FOUNDATION
SHAFTER YOUTH CENTER - COASTAL CLEAN-UP	4,000		N/A	05/28/20 - 08/31/21	527-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT
CALIFORNIA FAMILY RESOURCE CENTER - EKFRC COVID-19 RAPID RESPONSE	10,000		MOU# COVID-413-7	04/13/20-06/30/20	533-005	CALIFORNIA FAMILY RESOURCE CENTER ASSOCIATION, PREVENT CHILD ABUSE CALIFORNIA
FRIENDSHIP HOUSE - COASTAL CLEAN-UP	4,000		N/A	05/28/20 - 08/31/21	531-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND
211 KINGS COUNTY	22,868 22,868		N/A	07/01/19 - 06/30/20 07/01/20 - 06/30/21	536-231	KINGS UNITED WAY
211 TULARE COUNTY	63,017 63,017		N/A	07/01/19 - 06/30/20 07/01/20 - 06/30/21	536-232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY	66,000		N/A	07/01/19 - 06/30/20	536-234	UNITED WAY OF STANISLAUS COUNTY

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2020 THROUGH FEBRUARY 28, 2021

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
	70,019			07/01/20 - 06/30/21		
SOUTHERN CA EDISON - 211 CUSTOMER RELATIONS MANAGEMENT (CRM) DEVELOPMENT PROGRAM	35,000		N/A	1/1/20 - 10/1/20	429	SOUTHERN CALIFORNIA EDISON
PREP WORKS - YOUTH CENTERS			N/A		444	STARBUCKS
PREP WORKS PROGRAM			N/A		448	WELLS FARGO FOUNDATION
EAST KERN EMERGENCY CLOSET	PENDING		N/A	PENDING	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	PENDING		N/A	PENDING	454	DIGNITY HEALTH
FOOD BANK FREE FARMERS MARKET - WASCO	100,000		N/A	01/01/20 - 12/31/20	467	THE WONDERFUL COMPANY FOUNDATION
DAP (DISGORGEMENT ASSISTANCE PROGRAM)	346,238		20D - 1012	10/01/19 - 12/31/20	484	STATE OF CALIFORNIA, DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, BARCLAY'S BANK SETTLEMENT WITH FETC
FARMWORKERS INITIATIVE	25,000		N/A	01/01/18 - TBD	456	BANK OF THE WEST

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COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund				X		X
800	GAAP Fund						X
910	Community Development Pool				X		
915	Operations Pool			X	X		X
920	Facilities Pool						X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
107	EHS Expansion	X					
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
248	San Joaquin COE General Child Care (CCTR)	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
270	Home Visit Initiative	X					
451	SCVF Migrant Childcare Alternative Payment	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
145	NEOPB Cal Fresh		X				
139	CACFP - San Joaquin		X				
	Food Bank		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
135	County of Kern CARES Food Delivery Program		X				
147	Commodity Supplemental Food Program		X				
175-032	CSBG Discretionary - Ridgecrest		X				
215	Food Bank Capacity Project		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
485	Southern California Gas Company (Solar)		X				
461	CAFB Food Access for Farmworkers Initiative		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	Energy						
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
484	DAP (Disgorgement Assistance Program)			X			
494	PG&E			X			
524	Energy			X			
	VITA (Volunteer Income Tax Assistance)						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	Small Business Development						
456	Bank of the West				X		
	East Kern Family Resource Center						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
533	East Kern Family Resource Center				X		
	Youth Services						
120	Information & Education				X		
155	Americorps				X		
242	Youth Authority				X		
246	Realignment for Success				X		
271	Positive Youth Development Svcs				X		
274	Positive Youth Development Svcs-Medi-Cal				X		
335	Gang Prevention				X		
444	Starbucks Foundation				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - KHS Make Bakersfield				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
531-260	FHCC - KHS Museum on the Move				X		
	Census						
273	County of Kern 2020 Census				X		
408	Sierra Foundation 2020 Census				X		
409	NALEO Education Foundation 2020 Census				X		
	Homeless Services						
275	County of Kern LBNC				X		
275-007	County of Kern LBNC - Start-up				X		
	2-1-1						
160	HUD Coordinated Entry System				X		
164	Cal Fresh				X		
164-005	Cal Fresh (SSI)				X		
186	2-1-1 Hospital Preparedness Program				X		
272	United Way - CESH				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2020/21

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	United Way - Coordinate Entry System				X		
429	Southern CA Gas CRM Development Program				X		
430	Goodwill Industries - CA COVID-19 Call Ctr				X		
431	United Way - COVID-19 Comm Resp & Relief				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		
536-260	2-1-1: KHS Homeless Collaborative				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2020/21

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/29/20	n/a				
03/31/20	n/a				
04/30/20	n/a				
05/31/20	n/a				
06/30/20	n/a				
07/31/20	600,000	600,000	6		
08/31/20	n/a				
09/30/20	n/a				
10/31/20	n/a				
11/30/20	n/a				
12/31/20	n/a				

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of March 23, 2020 for $4 million and will terminate on January 01, 2021. A $2 million increase
Note 2: Interest expense is calculated at 3.75% above daily one month LIBOR.
Note 3: Line of credit was required on July 30, 2020 in the amount of 600,000. The loan was repaid on August 4, 2020 in full.

LINE OF CREDIT COMMITMENT FEE (Based on the daily unused amount of the line of credit calculated quarterly)

Period	No. of Days in Period	Commitment Fee	Interest Rate
12/31/19 - 3/30/20	90 days	$ 1,253.47	0.25%
04/01/20 - 6/30/20	90 days	$ 2,583.33	0.25%
07/01/20 - 9/30/20	90 days	$ 2,534.73	0.25%
10/01/20 - 12/31/20	90 days	$ 2,555.55	0.25%

Note 3: The interest expense and commitment fee are automatically deducted from CAPK's operating bank account at Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF DECEMBER 31, 2020	
PROGRAM (FUND)	**CASH BALANCE**
CHILD AND ADULT CARE FOOD PROGRAM	(205,641.60)
HEAD START/EARLY HEAD START	132,300.28
SUBTOTAL	**(73,341.32)**
CHILD DEVELOPMENT RESERVE No. 1	(0.30)
CHILD DEVELOPMENT RESERVE No. 2	0.00
CHILD CARE FACILITIES	(80.00)
GENERAL CHILD CARE	180,912.81
MIGRANT A/P	1,216,066.85
MIGRANT CHILD CARE	68,717.57
MIGRANT SPECIALIZED SERVICES	16,383.43
SAN JOAQUIN COE GENERAL CHILD CARE	247,138.00
STATE PRESCHOOL	1,139,515.46
SUBTOTAL	**2,868,653.82**
ANTHEM BLUE CROSS FOOD BANK	46,148.96
CAFB FOOD ACCESS FOR FARMWORKERS INITIATIVE	184,816.63
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(91,969.34)
EF&S	70,351.50
EFAP	(26,158.92)
FEEDING AMERICA SENIOR HUNGER	50,000.00
FOOD BANK	610,361.49
FOOD BANK CAPACITY PROGRAM	181,818.00
FOOD BANK - STATE	65,302.57
SENIOR FARMERS MARKET NUTRITION PROGRAM	16,254.00
TRADE MITIGATION	(102,607.88)
WONDERFUL FOUNDATION	27,728.10
SUBTOTAL	**1,032,045.11**
ENERGY	(302,140.06)
DOE WAP	(132,791.21)
LIHEAP	(505,360.48)
PG&E	(15,727.35)
DAP (Disgorgement Assistance Program)	(3,644.67)
TRANSFER NEGATIVE BALANCE	959,663.77
SUBTOTAL	**0.00**
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
SUBTOTAL	**2,000.00**
211	358,892.07
211 ENERGY UPGRADE CA PROGRAM	5,000.00
AMERICORPS - CALIFORNIA VOLUNTEERS	(166,296.60)
BANK OF THE WEST	11,621.84
CAL FRESH	(47,106.36)
CALEITC	(8,573.75)
CAPK FOUNDATION	(8,702.97)
CITY OF BKFD HOMELESS HOUSING ASST & PREV (HHAP)	(1,994.00)
COST POOLS	80,191.32
COUNTY OF KERN - 2-1-1	59.80
COUNTY OF KERN CARES ACT	183,057.95
COUNTY OF KERN HOUSING FOR THE HARVEST CARES	(1,246.25)
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(180,346.52)
CSBG	154,018.96
CSBG CARES ACT	26,234.47
CSBG DISCRETIONARY	(42,923.20)
DIFFERENTIAL RESPONSE	(24,189.55)
DIGNITY HEALTH	4,677.72
DISCRETIONARY FUND	1,944,786.54
ECONOMIC EMPOWERMENT	(14,113.55)
EAST KERN FAMILY RESOURCE CENTER	9,450.72
ESG CARES ACT HOMELESS SERVICES	(171.28)
KEDF MEAL DELIVERY RESTAURANT PROGRAM	4.77
KAISER	95,000.00
FIRST 5 KERN 211	(22,823.87)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(33,760.83)
FIRST 5 HELP ME GROW	(22,843.75)
FRIENDSHIP HOUSE	20,535.83
FUNDRAISING	275,125.44
GAPP FUND	0.00
GENERAL FUND	146,994.55
GOODWILL IND-CA State 211 COVID-19 Call Cntr Response	3,845.67
HACK Rental & MORTGAGE ASSISTANCE 211 MOU	(31,643.44)
HOME VISIT INITIATIVE (CO OF KERN)	(142,536.42)
HUD-COORDINATED ENTRY SYSTEM	(40,678.55)
INDIRECT FUND	899,813.90
IRS - VITA	2,022.19
M ST NAVIGATION CENTER	5,390.00
NALEO - 2020 CENSUS	7,109.58
NEOPB CAL FRESH HEALTHY LIVING	(91,210.24)
POSITIVE YOUTH DEV SVC	(6,041.80)
POSITIVE YOUTH M	(28,426.90)
SHAFTER YOUTH CENTER	11,135.17
SHARE OUR STRENGTH NO KID HUNGRY	(3,261.65)
SIERRA FOUNDATION - ASTHMA MITIGATION	200,000.00
SILICON VALLEY COM FOUND MIGRANT ALTERNATIVE PYMT	164,702.98
SO CA EDISON - 211 CUSTOMER RELATIONS	30,543.99
UNITED WAY 211	931.58
UNITED WAY CESH	9,504.92
WELLS FARGO FOUNDATION	46,981.80
WIC	(967,659.84)
LESS: ENERGY NEGATIVE BALANCE	(959,663.77)
ADD: LINE OF CREDIT	
SUBTOTAL	**1,851,418.67**
TOTAL OPERATING CASH	5,680,776.28

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

1. Operating Account: Used to make all CAPK disbursements and for deposits of all cash receipts unless there are requirements to deposit cash to a restricted bank account.

2. Head Start Accrued Vacation: This is an interest bearing restricted bank account that holds cash reserved for the payment of accrued vacation for Head Start and Early Head Start employees.

3. CSD Advances Account: This is an interest bearing restricted bank account for CSBG and Energy grants. Advances on the Community Services Block Grant (CSBG), Department of Energy – Weatherization Assistance Program (DOE WAP) and Low Income Home Energy Assistance Program (LIHEAP) grants are required to be deposited to a restricted bank account until there is an immediate need for the cash. Once the immediate need is determined, the cash is transferred to the Operating Account to make disbursements.

4. On-Line Donations Account: This is an interest bearing restricted bank account that is designated for internet donations to CAPK. The deposits are subsequently transferred to the Operating Account.

5. Child Development Reserve #1: This is an interest bearing restricted bank account that is required by the California Department of Education for center-based contracts, such as General Child Care (CCTR), State Preschool (CSPP) and State Migrant (CMIG) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

6. Child Development Reserve #2: This is an interest bearing restricted bank account that is required by the California Department of Education for alternative payment contracts, such as Migrant Childcare Alternative Payment (CMAP) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

Note: All CAPK bank accounts are with Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR THE MONTH ENDED
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 12/31/20		6,558,722.51
LESS: OUTSTANDING CHECKS	877,355.85	
ADJUSTED BANK BALANCE AT 12/31/20		5,681,366.66
GENERAL LEDGER BALANCE AT 11/30/20		4,800,461.79
ADD: DEPOSITS	4,116,731.50	
US TREAS DRAWDOWNS	4,403,945.06	
FUNDS FROM OTHER GRANTS	1,307,087.98	
TRANSFERS FROM RESTRICTED ACCOUNTS	507,851.27	
ADP /HEALTH EQUITY REFUND	15,710.30	
LINE OF CREDIT LOAN	-	
ONLINE DONATION	-	
REIMBURSEMENT OF ALTERED PAYEE	193.73	
LESS: CHECKS	3,382,696.39	
ADP PAYROLL 12/4/20	1,456,955.44	
ADP PAYROLL 12/18/20	1,491,822.74	
ADP PAYROLL 12/31/20	1,606,806.35	
EFTS FOR HRA/HSA/ STD/403B	153,137.68	
REC LOAN PRINCIPAL/INT EXPENSES	65,130.44	
CREDIT CARD	21,238.34	
BANK FEES	1,334.96	
ACH VOUCHERS	1,291,492.63	
	-	
GENERAL LEDGER BALANCE AT 12/31/20		5,681,366.66
	DIFFERENCE:	-

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/2021

APPROVED BY: [signature] TITLE: Chief Financial Officer DATE: 01/13/2021

COMMUNITY ACTION PARTNERSHIP OF KERN
HEADSTART ACCRUED VACATION*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	**12/31/20**		**997,745.82**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**12/31/20**		**997,745.82**

BALANCE PER G/L	**11/30/20**		**961,202.11**
ADD: DEPOSITS		0.00	
INTEREST		130.74	
ROUNDING ERROR		0.00	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		36,412.97	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**12/31/20**		**997,745.82**

DIFFERENCE: 0.00

* *This account changed name in March 2011 from "Discretionary Fund" to "Head Start Accrued Vacation".*

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/21

APPROVED BY: TITLE: Chief Financial Officer DATE: 01/13/21

COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT**
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	**12/31/20**		**425,720.11**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**12/31/20**		**425,720.11**

BALANCE PER G/L	**11/30/20**		**806,722.05**
ADD:	DEPOSITS	0.00	
	INTEREST	95.95	
	BANK ACCOUNT TRANSFER FROM GENERAL FUND	10,093.00	
LESS:	CHECKS	0.00	
	CLIENT ANALYSIS SERVICE CHARGE	0.00	
	WIRE TRANSFER	0.00	
	BANK ACCOUNT TRANSFER TO GENERAL FUND	391,190.89	
BALANCE PER G/L	**12/31/20**		**425,720.11**

** December 2009 name changed from Food Bank to DOE ARRA.*
*** January 2018 name changed from DOE ARRA to CSD Advances.*

DIFFERENCE: 0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/21

APPROVED BY: TITLE: Chief Financial Officer DATE: 01/13/21

COMMUNITY ACTION PARTNERSHIP OF KERN
ON-LINE DONATIONS ACCOUNT
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 6302(
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	**12/31/20**		**49,286.51**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE	**12/31/20**		**49,286.51**
BALANCE PER GENERAL LEDGER	**11/30/20**		**38,168.62**
ADD: DEPOSITS (Credit Card Donations & Shared Fee)		0.00	
ONLINE DONATIONS		33,152.55	
PAYPAL DEPOSIT		0.00	
INTEREST		6.59	
LESS: APPLIED MERCHANT DEBITS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		142.45	
BANKCARD FEES		238.42	
CASH CONCENTRATION FEE		0.00	
FUND TRANSFER TO GENERAL FUND		21,660.38	
		0.00	
BALANCE PER GENERAL LEDGER:	**12/31/20**		**49,286.51**

** October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing.*
*** August 2010 name changed from CSBG ARRA Account to HOPE Program Account.*
**** January 2018 name changed from HOPE Program Account to On-line Donations Account.*

Difference: **0.00**

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/21

APPROVED BY: TITLE: Chief Financial Officer DATE: 01/13/21

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #1
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING:	**12/31/20**		**7,525.09**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**12/31/20**		**7,525.09**
BALANCE PER G/L	**11/30/20**		**7,524.07**
ADD: DEPOSITS		0.00	
INTEREST		1.02	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**12/31/20**		**7,525.09**
		DIFFERENCE:	0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/21

APPROVED BY: TITLE: Chief Financial Officer DATE: 01/13/21

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2020

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING:	**12/31/20**		**34,958.18**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**12/31/20**		**34,958.18**
BALANCE PER G/L	**11/30/20**		**34,953.44**
ADD: DEPOSITS		0.00	
INTEREST		4.74	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**12/31/20**		**34,958.18**
		DIFFERENCE:	0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/13/21

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 01/13/21

COMMUNITY ACTION PARTNERSHIP OF KERN
WELLS FARGO VISA SUMMARY
STATEMENTS DATED December 1, 2020 - December 31, 2020

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	$ -
Gloria Barbero	Administrator - EHS San Joaquin	-
Yolanda Gonzales	Director of Head Start/State Child Development Programs	1,945.85
Freddy Hernandez	Director of Youth and Community Services	-
Traco Matthews	Chief Program Officer	380.00
Lisa McGranahan	Director of Human Resoures	-
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	818.00
Pritika Ram	Director of Administration	3,164.48
Carmen Segovia	Director of Health & Nutrition Services	7,823.90
Sheila Shegos	Director of Community Development	-
Jeremy Tobias	Chief Executive Officer	1,380.00
Emilio Wagner	Director of Operations	4,557.49
Tracy Webster	Chief Financial Officer	5,066.67
	Total	$ 25,136.39

WELLS FARGO

Statement Expenses

01/04/2021 10:13 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**AP, CAPK**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7017**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**0.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**0.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

01/04/2021 10:13 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**BARBERO, GLORIA**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7058**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**0.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**0.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

01/04/2021 10:14 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**GONZALES, YOLANDA**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7009**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**1,945.85 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**1,945.85 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/08/2020	12/09/2020	Wal-mart #5134 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	80.27 USD / 80.27

2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/08/2020	12/09/2020	Wal-mart #5134 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,865.58 USD / 1,865.58

Total Charges: 1,945.85 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:15 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**HERNANDEZ, FREDDY**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-8889**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**0.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**0.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

01/04/2021 10:15 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary					
Cardholder Name:	**MATTHEWS, TRACO**	Start Date:	**12/01/2020**		
Card Number:	**xxxx-xxxx-xxxx-3726**	End Date:	**12/31/2020**		
Status:	**Open**	Reminder Period:	**01/01/2021**	through	**01/03/2021**
Charges:	**380.00 USD**	Grace Period:	**01/04/2021**	through	**01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021**	through	**01/10/2021**
Total Amount:	**380.00 USD**	Download Period:	**01/11/2021**	through	**01/28/2021**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/14/2020	12/15/2020	Eb 2021 Management An 801-413-7200,CA		CAPK Pcard(CAPL Pcard)	No	380.00 USD / 380.00

Total Charges: 380.00 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:15 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**MCGRANAHAN, LISA**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-9914**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**0.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**0.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

01/04/2021 10:16 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**MEADE, JERRY**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-5025**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**818.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**818.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/07/2020	12/08/2020	Funding Foundation Www.nationalf,CA		CAPK Pcard(CAPL Pcard)	No	398.00 USD / 398.00

2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/15/2020	12/16/2020	Zero To Three 202-638-1144,DC		CAPK Pcard(CAPL Pcard)	No	420.00 USD / 420.00

Total Charges: 818.00 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:17 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**RAM, PRITIKA**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7074**	End Date:	**12/31/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**3,164.48 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**3,164.48 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	12/05/2020	12/07/2020	Funding Foundation Www.nationalf,CA		CAPK Pcard(CAPL Pcard)	No	1,194.00 USD / 1,194.00
	Description	Registration for Professional Grant Proposal Writing Workshop for P. Ram, K. Moessner L. McKay					
2.	12/03/2020	12/07/2020	Foundation Center-fdol 800-4249836,NY		CAPK Pcard(CAPL Pcard)	No	1,499.00 USD / 1,499.00
	Description	Auto Renewal Subscription for Candid Foundation Center Guide Star					
3.	12/12/2020	12/14/2020	Eb 2021 Management An 801-413-7200,CA		CAPK Pcard(CAPL Pcard)	No	380.00 USD / 380.00
	Description	Registration Fee for CAP National Leadership Virtual Conference					
4.	12/21/2020	12/23/2020	Office Depot #952 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	67.52 USD / 67.52
	Description	Extra Large Mailing Envelopes for Board Gifts					
5.	12/23/2020	12/24/2020	La Times Subscription 213-283-2274,CA		CAPK Pcard(CAPL Pcard)	No	23.96 USD / 23.96
	Description	LA Times Monthly Electronic Subscription Fee					

Total Charges: 3,164.48 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:17 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**SEGOVIA, CARMEN**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7025**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**7,823.90 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**7,823.90 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	12/02/2020	12/03/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,189.02 USD / 1,189.02
2.	12/02/2020	12/03/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,189.02 USD / 1,189.02
3.	12/02/2020	12/03/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,189.02 USD / 1,189.02
4.	12/03/2020	12/04/2020	Fs Optimoroute 877-3278914,CA		CAPK Pcard(CAPL Pcard)	No	114.00 USD / 114.00
5.	12/10/2020	12/11/2020	Usps Po 0504680519 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	440.00 USD / 440.00
6.	12/11/2020	12/14/2020	Lassens Natural Foods-bk Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	125.90 USD / 125.90
7.	12/22/2020	12/24/2020	Kern Co Parks And Rec 661-868-7000,CA		CAPK Pcard(CAPL Pcard)	No	30.00 USD / 30.00
8.	12/24/2020	12/28/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98
9.	12/24/2020	12/28/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98
10.	Transaction Date	Posting Date	Merchant	General Ledger Code E10	Unit	Receipt Submitted ‡	Amount / Original Currency

	12/24/2020	12/28/2020	Hertz #0126919 Bakersfield,CA		CAPK Pcard(CAPL Pcard)	No	1,083.98 USD / 1,083.98

11.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/28/2020	12/29/2020	Facebk Gjv43xw252 Fb.me/ads,CA		CAPK Pcard(CAPL Pcard)	No	25.00 USD / 25.00

12.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/30/2020	12/31/2020	Wpy California Breastfeed 855-469-3729,CA		CAPK Pcard(CAPL Pcard)	No	270.00 USD / 270.00

Total Charges: 7,823.90 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:18 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary			
Cardholder Name:	**SHEGOS, SHEILA**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-0776**	End Date:	**12/31/2020**
Status:	**Open**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**0.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**0.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

There are no results.

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WELLS FARGO

Statement Expenses

01/04/2021 10:18 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**TOBIAS, JEREMY**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7066**	End Date:	**12/31/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**1,380.00 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**1,380.00 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/08/2020	12/10/2020	National Community Action 202-8422092,DC		CAPK Pcard(CAPL Pcard)	No	1,000.00 USD / 1,000.00
	Description	2021 CAPFacts Subscription					

2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	12/11/2020	12/14/2020	Eb 2021 Management An 801-413-7200,CA		CAPK Pcard(CAPL Pcard)	No	380.00 USD / 380.00
	Description	Registration Fee for CAP National Virtual Leadership Conference					

Total Charges: 1,380.00 USD

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WELLS FARGO

Statement Expenses

01/04/2021 10:19 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**WAGNER, EMILIO**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-7041**	End Date:	**12/31/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**4,557.49 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**4,557.49 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	11/30/2020	12/02/2020	Ca Dir Dosh 800-4874567,CA		CAPK Pcard(CAPL Pcard)	Yes	225.00 USD / 225.00
	Description	California Department of Industrial Relations DIR Elevator Fee 6210 BPN Allocation					
2.	11/30/2020	12/02/2020	Opc Ca Dir Dosh Fe 800-3525002,AL		CAPK Pcard(CAPL Pcard)	Yes	5.18 USD / 5.18
	Description	California Department of Industrial Relations DIR Elevator Fee 6210 BPN Allocation					
3.	12/03/2020	12/04/2020	2cocom Lumion3d.com 888-2471614,GA		CAPK Pcard(CAPL Pcard)	Yes	3,618.59 USD / 3,618.59
	Description	OPS Software compatible with Autodesk for Director of Operations and Assistant Director. The license is a one-time fee, allows for future update and multiple users. 6320-999-901-000-000-00-5-1					
4.	12/11/2020	12/14/2020	Microsoft Store Redmond,WA		CAPK Pcard(CAPL Pcard)	Yes	54.07 USD / 54.07
	Description	The item had to be ordered directly from Microsoft Store, currently not available by other vendors. OPS 6310-999-901-000-000-00-5-1					
5.	12/19/2020	12/21/2020	Onestepgpscom 181-865-9203,CA		CAPK Pcard(CAPL Pcard)	Yes	209.25 USD / 209.25
	Description	Monthly subscription renewal order with OneStepGps.com 6667-524-000-147-000-000-3-1					
6.	12/21/2020	12/22/2020	Mindbody, Inc. 805-5462000,CA		CAPK Pcard(CAPL Pcard)	Yes	445.40 USD / 445.40
	Description	Mindbody Premier Basic Monthly Charge and Subscription Fee for December 2020 service SEE ATTACHED					

Total Charges: 4,557.49 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

---End of Report---

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WELLS FARGO

Statement Expenses

01/04/2021 10:20 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**WEBSTER, TRACY**	Start Date:	**12/01/2020**
Card Number:	**xxxx-xxxx-xxxx-6993**	End Date:	**12/31/2020**
Status:	**Cardholder Reviewed**	Reminder Period:	**01/01/2021** through **01/03/2021**
Charges:	**5,066.67 USD**	Grace Period:	**01/04/2021** through **01/06/2021**
Out-of-pocket:	**0.00 USD**	Approval Period:	**01/07/2021** through **01/10/2021**
Total Amount:	**5,066.67 USD**	Download Period:	**01/11/2021** through **01/28/2021**

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	12/09/2020	12/11/2020	Office Depot #952 800-463-3768,CA		CAPK Pcard(CAPL Pcard)	No	124.67 USD / 124.67
	Description	Envelopes for employee gift cards					
2.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	12/14/2020	12/15/2020	Eb 2021 Management An 801-413-7200,CA		CAPK Pcard(CAPL Pcard)	No	760.00 USD / 760.00
	Description	2021 Management Training for Lorraine and Tracy					
3.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	12/29/2020	12/30/2020	Cma Exam Academy, Llc. Httpswww.cmae,CA		CAPK Pcard(CAPL Pcard)	No	1,394.00 USD / 1,394.00
	Description	CMA course for Lorraine					
4.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	12/29/2020	12/30/2020	Cma Exam Academy, Llc. Httpswww.cmae,CA		CAPK Pcard(CAPL Pcard)	No	1,394.00 USD / 1,394.00
	Description	CMA course for Tracy					
5.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	12/29/2020	12/30/2020	Cma Exam Academy, Llc. Httpswww.cmae,CA		CAPK Pcard(CAPL Pcard)	No	1,394.00 USD / 1,394.00
	Description	CMA course for Gabrielle					

Total Charges: 5,066.67 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2020 TO FEBRUARY 28, 2021 (10 OF 12 MONTHS OR 83.33%)

Line Item	2020/21 Budget	3/1/20 - 12/31/20 Actual	% Expended	Available Budget
USDA Revenue (Note A)	619,546	587,722	94.9%	31,824
Head Start Subsidy	1,080,077	924,775	85.6%	155,302
Total Revenue	1,699,623	1,512,497	89.0%	187,126
Expenditures (Note B)				
Salaries	597,785	523,914	87.6%	73,871
Benefits	193,353	159,493	82.5%	33,860
Vehicle Gasoline, Repair/Maintenance	27,000	25,145	93.1%	1,855
Space Costs	48,202	105,287	218.4%	(57,085)
Supplies - Office & Food Service	86,000	62,108	72.2%	23,892
Equipment Repair/Maintenance & Lease	35,300	4,821	13.7%	30,479
Communication	13,000	13,311	102.4%	(311)
Risk Insurance	12,700	12,373	97.4%	327
Printing	1,000	441	44.1%	559
Hiring & Employee Costs	100	-	0.0%	100
First Aid	500	437	87.4%	63
Other Misc	-	454	-	(454)
Raw Food/Vended Meals	502,129	477,559	95.1%	24,570
Sub Total	1,517,069	1,385,342	91.3%	131,727
Adult Meals Prepared	28,497	68,055	238.8%	(39,558)
Indirect	154,057	59,101	38.4%	94,956
Total Expenditures	1,699,623	1,512,497	89.0%	187,125

	Prior Period	December 2020	Cumulative
Total Meals Prepared and Vended (Note C)	360,280	50,643	410,923
Total Meals Claimed	232,484	38,197	270,681
Difference	127,796	12,446	140,242

Percentage Claimed to Prepared/Vended		75.4%	65.9%

Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.

Note B: Expenditures are for meals prepared, including vended meals.

Note C: Total number of meals delivered to the centers and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/20 - 6/30/21 (5 OF 12 MONTHS = 41.67%)

Contract CMAP-9000	July 2020	Aug 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	June 2021	Total	%	% Earned to MRA
Provider Payments	$ 431,498	$ 519,622	$ 596,543	$ 554,604	$ 556,214	$ -	$ -	$ -	$ -				$ 2,658,480		
Add: Family Fees	-	-	-	-	-	-	-	-	-	-	-	-	$ -		
Net Provider Payments	$ 431,498	$ 519,622	$ 596,543	$ 554,604	$ 556,214	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,658,480	82.19%	
Maximum Reimburseable Amount (MRA) for Provider Payments													**7,907,363**		**33.62%**
Administration & Support Services Revenue															
Provider Payments	$ 431,498	$ 519,622	$ 596,543	$ 554,604	$ 556,214	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,658,480		
Reimbursement Rate	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	$ 91,530	$ 110,223	$ 126,539	$ 117,643	$ 117,985	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 563,920		
Program Administration/Support Services Costs	65,934	71,199	62,745	63,514	62,091								325,482	10.06%	
Indirect (10% x MTDC) Costs	57,151	58,299	66,003	61,659	61,694								304,807	7.74%	
Transfer Indirect to CSBG	-	(42,232)	(12,105)										(54,337)		
Total Operating Costs	$ 123,085	$ 87,266	$ 116,643	$ 125,173	$ 123,785	$ -	$ -	$ -	$ -	$ -	$ -	-	575,952	17.81%	
Revenue Earned Over/(Under) Costs	$ (31,555)	$ 22,957	$ 9,896	$ (7,530)	$ (5,801)	$ -	$ -	$ -	$ -	$ -	$ -	-	(12,032)		
TOTAL COSTS - NET OF FAMILY FEES	$ 554,583	$ 606,888	$ 713,186	$ 679,777	$ 679,999	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3,234,432	100.00%	

Note 1: Administration and Support Services revenue is earned based on the amount of provider payments incurred. Example:

Provider payments	2,658,480
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	563,920

Note 2: The maximum reimburseable amount per the 2020/21 State contract is as follows:

Provider Payments	7,907,363	82.50%
Administration	1,437,702	15.00%
Support Services	239,617	2.50%
Maximum Reimbursable Amount (MRA)	9,584,682	100.00%

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2019/20 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/20 - 6/30/21 (6 OF 12 MONTHS = 50.0%)

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	2/29/2021	Mar-21	Apr-21	May-21	Jun-21	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-0052)														
Adjusted Days of Enrollment - Certified	2,921	2,982	2,982	4,174	3,418	5,326							21,803	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 144,717	$ 147,753	$ 147,728	$ 206,780	$ 169,309	$ 263,850	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,080,137	**30.56%**
Maximum Reimburseable Amount (MRA)													**$3,535,022**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	96.80%	99.43%	99.43%	97.42%	98.93%	98.97%								**99.04%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-0126)														
Adjusted Days of Enrollment - Certified	1,174	1,581	3,220	5,396	4,615	5,977							21,962	
Reimbursement Rate per Child per Day	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	
Revenue Earned	$ 58,501	$ 78,791	$ 160,517	$ 268,991	$ 230,058	$ 297,953	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,094,811	**25.07%**
Maximum Reimburseable Amount (MRA)													**$4,367,697**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	97.90%	98.36%	98.18%	98.38%	97.03%	99.55%								**98.02%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%
MIGRANT CHILD CARE (CMIG-0004)														
	195	159	138	159	147	331							1,129	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 9,664	$ 7,886	$ 6,837	$ 7,868	$ 7,276	$ 16,398	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,928	**21.99%**
Maximum Reimburseable Amount (MRA)													**$254,377**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	98.30%	100.00%	97.62%	100.00%	98.52%	100.00%								**99.54%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimburseable amount is per the 2020/21 State contracts.

Division/CFO: Tracy Webster, CFO **Month/Year:** December-2020

Program/Work Unit: Not Applicable **Director of Finance:** Lorraine Casillas

Services: Overall financial and accounting functions of the organization

Activities	December-2020		Year to Date 03/1/20 -12/31/20	
Description	**Number**	**Amount**	**Number**	**Amount**
Bank Deposits	16	4,116,414	134	29,161,561
Wire Deposits	29	1,856,504	146	9,885,780
Head Start/IRS Drawdowns	5	4,378,408	51	27,703,619
Vendor Checks Issued	536	2,750,080	7,219	25,857,887
Payroll Disbursed		4,540,416		28,911,404
Grant Reports Prepared	30		281	
Americorp Fed				
Americorp State				
CalFresh Outreach				
CalFresh SSI				
CALEITC				
CESH				
City of Bakersfield Homeless Housing & Preventio				
County of Kern Cares Food Delivery Program				
CSBG				
CSBG Cares				
DAP				
Differential Response				
Economic Empower				
Food Bank State Emergency				
Food Purchased Distibution Program				
First 5 Kern – Help Me Grow				
Goodwill				
Homeless LBNC				
Home Visit Program				
Housing for the Harvest				
HUD				
LIHEAP				
MCAP Fiscal Report & Caseload				
Postive Youth				
Postive Youth Medi-Cal				
San Joaquin COE General Child Care				
Share Our Strength No Kid Hungry				
United Way COVID 211				
VITA FFR				
WIC				

Total Division Staffing 21 positions + 1 Temp

CFO
Director of Finance
Finance Manager
Payroll Manager
Accounting Manager
Accountant (3)
Accounting Specialist
Accounting Technician (4)
Benefits Specialist
Benefits Technician
Fiscal Technician (2)
Payroll Specialists (3)
Administrative Assistant to CFO

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)

AS OF FEBRUARY 29, 2020

ASSETS	
Cash in Bank	3,642,878
Cash - Vacation Reserve	644,697
Petty Cash	500
Accounts Receivable	4,795,724
Travel Advance	3,475
Prepaid Expense	439,349
Inventory	1,419,797
Net Fixed Assets - Unrestricted	1,656,674
Net Fixed Assets - Restricted	8,778,811
Total Assets	21,381,904
LIABILITES AND NET ASSETS	
Accounts Payable	2,795,971
Accrued Expenses	894,006
Accrued Vacation	1,048,870
Line of Credit	-
Note Payable	1,852,804
Advance Payable	2,913
Deferred Revenue	887,394
Total Liabilites	7,481,959
Total Net Assets	13,899,945
Total Liabilities and Net Assets	21,381,904

STATEMENT OF OPERATIONS (UNAUDITED)

FOR THE PERIOD MARCH 1, 2019 TO FEBRUARY 29, 2020

REVENUE	
Grant Revenue	66,107,452
Donations	31,410,450
Other Revenue	1,835,376
In-Kind	190,735
Total Revenue	99,544,013
EXPENDITURES	
Salaries	28,545,273
Benefits	8,375,922
Travel	666,442
Space Costs	5,684,927
Supplies	2,551,784
Consultant/Contract Services	2,538,409
Other Costs	2,386,513
Program Costs	10,096,209
Capital Expenditures	-
Indirect	5,871,779
Donated Commodities	31,218,738
In-Kind	190,735
Total Expenditures	98,126,731
Net Change in Assets	1,417,282
Net Assets, beginning	12,482,663
Net Assets, ending	13,899,945

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)

AS OF DECEMBER 31, 2020

ASSETS	
Cash in Bank	6,205,713
Cash - Vacation Reserve	997,746
Petty Cash	300
Accounts Receivable	(208,689)
Travel Advance	2,469
Prepaid Expense	373,434
Inventory	1,489,558
Net Fixed Assets - Unrestricted	1,395,321
Net Fixed Assets - Restricted	8,353,384
Total Assets	18,609,235
LIABILITES AND NET ASSETS	
Accounts Payable	804,446
Accrued Expenses	197,329
Accrued Vacation	997,615
Line of Credit	-
Note Payable	1,526,399
Advance Payable	310,367
Deferred Revenue	-
Total Liabilites	3,836,156
Total Net Assets	14,773,079
Total Liabilities and Net Assets	18,609,235

STATEMENT OF OPERATIONS (UNAUDITED)

FOR THE PERIOD MARCH 1, 2020 TO DECEMBER 31, 2020

REVENUE	
Grant Revenue	59,679,880
Donations	480,409
Other Revenue	5,517,577
In-Kind	6,510,690
Total Revenue	72,188,556
EXPENDITURES	
Salaries	28,254,160
Benefits	7,957,214
Travel	213,184
Space Costs	5,210,355
Supplies	2,611,958
Consultant/Contract Services	2,550,204
Other Costs	2,503,983
Program Costs	9,332,648
Capital Expenditures	955,085
Indirect	5,215,940
In-Kind	6,510,690
Total Expenditures	71,315,422
Net Change in Assets	873,134
Net Assets, beginning	13,899,945
Net Assets, ending	14,773,079

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	35,295,491	26,041,612	9,253,879	74%
BENEFITS	10,824,659	7,444,542	3,380,117	69%
TRAVEL	925,612	213,048	712,564	23%
SPACE COST	11,015,674	4,402,266	6,613,408	40%
SUPPLIES	3,319,097	2,467,412	851,685	74%
EQUIPMENT	92,760	1,115,391	(1,022,631)	1202%
CONSULTANT/CONTRACT SERVICES	4,856,366	1,865,544	2,990,822	38%
OTHER COSTS	3,595,745	2,246,439	1,349,306	62%
PROGRAM COSTS	14,048,842	9,238,634	4,810,208	66%
INDIRECT	8,006,619	5,178,053	2,828,566	65%
TOTAL	91,980,865	60,212,942	31,767,923	65%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	24,696,802	19,166,367	5,530,435	78%
BENEFITS	7,909,663	5,556,622	2,353,041	70%
TRAVEL	417,754	78,698	339,056	19%
SPACE COST	9,500,942	2,963,746	6,537,196	31%
SUPPLIES	2,637,345	1,619,917	1,017,428	61%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	1,337,430	546,496	790,934	41%
OTHER COSTS	1,829,915	1,048,483	781,432	57%
PROGRAM COSTS	8,157,623	5,545,397	2,612,226	68%
INDIRECT	5,127,674	3,606,714	1,520,960	70%
TOTAL	61,615,148	40,132,442	21,482,706	65%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,228,141	3,185,004	1,043,137	75%
BENEFITS	1,235,823	800,189	435,634	65%
TRAVEL	242,490	107,009	135,481	44%
SPACE COST	650,140	682,858	(32,718)	105%
SUPPLIES	258,822	534,142	(275,320)	206%
EQUIPMENT	87,760	1,097,047	(1,009,287)	1250%
CONSULTANT/CONTRACT SERVICES	561,751	288,080	273,671	51%
OTHER COSTS	384,691	448,543	(63,852)	117%
PROGRAM COSTS	4,130,882	3,481,467	649,415	84%
INDIRECT	1,059,657	842,013	217,644	79%
TOTAL	12,840,157	11,466,352	1,373,805	89%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,082,216	1,276,853	805,363	61%
BENEFITS	543,661	311,414	232,247	57%
TRAVEL	146,000	8,138	137,862	6%
SPACE COST	315,785	154,008	161,777	49%
SUPPLIES	107,730	40,934	66,796	38%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	1,884,710	709,405	1,175,305	38%
OTHER COSTS	936,378	396,841	539,537	42%
PROGRAM COSTS	909,205	131,863	777,342	15%
INDIRECT	692,569	294,794	397,775	43%
TOTAL	7,618,254	3,324,251	4,294,003	44%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,446,168	1,702,046	744,122	70%
BENEFITS	623,618	354,259	269,359	57%
TRAVEL	76,378	18,135	58,243	24%
SPACE COST	338,374	449,959	(111,585)	133%
SUPPLIES	176,583	189,476	(12,893)	107%
EQUIPMENT	5,000	18,345	(13,345)	367%
CONSULTANT/CONTRACT SERVICES	507,725	138,220	369,505	27%
OTHER COSTS	371,772	262,525	109,247	71%
PROGRAM COSTS	798,132	79,012	719,120	10%
INDIRECT	482,423	274,811	207,612	57%
TOTAL	5,826,173	3,486,787	2,339,386	60%

5,826,173

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,567,468	516,768	1,050,700	33%
BENEFITS	438,247	166,920	271,327	38%
TRAVEL	42,990	1,068	41,922	2%
SPACE COST	208,233	149,188	59,045	72%
SUPPLIES	132,517	76,210	56,307	58%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	514,750	833	513,917	0%
OTHER COSTS	59,179	35,351	23,828	60%
PROGRAM COSTS	53,000	894	52,106	2%
INDIRECT	601,652	93,019	508,633	15%
TOTAL	3,618,036	1,040,250	2,577,786	29%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-20 TO 12-31-20 (83.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	274,696	194,573	80,123	71%
BENEFITS	73,647	255,138	(181,491)	346%
TRAVEL	-	-	-	0%
SPACE COST	2,200	2,508	(308)	114%
SUPPLIES	6,100	6,733	(633)	110%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	50,000	182,510	(132,510)	365%
OTHER COSTS	13,810	54,696	(40,886)	396%
PROGRAM COSTS	-	-	-	0%
INDIRECT	42,644	66,702	(24,058)	156%
TOTAL	463,097	762,861	(299,764)	165%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2020/21
BUDGET TO ACTUAL - 3/1/20 TO 12/31/20 (10 OF 12 MONTHS = 83.33%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	**$ 7,642,243**	**$ 5,163,869**	**67.6%**	**$ 2,478,374**
Expenditures				
Salaries	3,710,632	2,394,876	64.5%	1,315,756
Benefits @ 24.2% actual	906,536	524,482	57.9%	382,054
Total Personnel Costs	4,617,168	2,919,358	63.2%	1,697,810
Operating Costs				
Travel	56,750	8,307	14.6%	48,443
Space Costs	193,300	169,176	87.5%	24,124
Supplies	119,400	140,606	117.8%	(21,206)
Consultant/Contract	1,004,366	707,290	70.4%	297,076
Other Operating Costs	298,600	266,200	89.1%	32,400
Total Operating Costs	1,672,416	1,291,578	77.2%	380,838
Total Expenditures	**$ 6,289,584**	**$ 4,210,936**	**67.0%**	**$ 2,078,648**
Excess Indirect Revenue	**$ 1,352,659**	**$ 952,933**		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	$ 917,844	$ 663,413	72.3%	$ 254,431
Operations	1,937,318	1,396,500	72.1%	540,818
Executive	1,145,335	499,676	43.6%	645,659
Community Development	354,917	288,463	81.3%	66,454
Finance	1,757,619	1,358,957	77.3%	398,662
Youth and Community Svcs	176,551	3,928	2.2%	172,623
	$ 6,289,584	$ 4,210,936	67.0%	$ 2,078,648

Prepared Date: 1/12/2021

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Director of Administration

Date: January 27, 2021

Subject: *Agenda Item VIII(a)*: Approval of the Community Action Partnership of Kern Foundation Board of Directors Minutes (November 5, 2020) – Pritika Ram, Director of Administration – **Action Item**

On Tuesday, December 8, 2020, the Community Action Partnership of Kern (CAPK) Foundation held its Board of Director's meeting. There were two action items on the agenda, including the administrative services agreement and 2021 CAPK Foundation Board schedule, and three (3) informational items. We presented the CCS Fundraising Development Assessment along with the Food Bank Case for Support, and since the last board meeting, we have hired the Associate Director of Development, Kayla Nelson.

Recommendation:

Staff recommends the Board of Directors approve Community Action Partnership of Kern Foundation Board of Directors Report and Minutes for November 5, 2020.

Attachment:

Community Action Partnership of Kern Foundation Approved Minutes (11/5/2020)

DATE	November 5, 2020
TIME	2:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID # 677 862 960#

COMMUNITY ACTION PARTNERSHIP OF KERN FOUNDATION
Board of Directors Meeting Minutes

I. Call to Order

Pritika Ram called the meeting to order at 2:02 pm via Tele-Conference with opportunity for the public to join at the Community Action Partnership of Kern Administrative Building, located at 5005 Business Park North, Bakersfield, CA.

a. Roll Call

Roll Call was taken with a quorum present:

Present: Michael Bowers, Chei (Brown) Whitmore, Don Bynum, Nila Hogan, Ariana Joven, Chase Nunneley, Gina Pettit, Fred Plane, Michele Shain, Megan Silva

Absent: Kevin Burton

Others Present: Jeremy Tobias, Chief Executive Officer; Pritika Ram, Director of Operations, and Tracy Webster, Chief Financial Officer

II. Approval of Agenda

Motion was made and seconded to approve the agenda, as amended to revise item V(d) and the addition of V(d.1). Carried by unanimous vote (Hogan/Shain)

III. Approval of Meeting Minutes

Not Applicable

IV. Introduction of Guests / Public Forum

No one addressed the Board.

V. New Business

a. Adopt the Bylaws of the Community Action Partnership of Kern Foundation – ***Action Item***

Chris Hamilton, Legal Counsel for Community Action Partnership of Kern (CAPK), presented the Bylaws for adoption by the Board. A question about the definition of quorum was raised and clarified by Mr. Hamilton.

Motion was made and seconded to adopt the Bylaws of the Community Action Partnership of Kern Foundation. Carried by unanimous vote (Whitmore/Nunneley).

b. Appoint the Agent for Service of Process and Address (Jeremy T. Tobias, 5005 Business Park North, Bakersfield, CA 93309) – ***Action Item***

Chris Hamilton presented the above action item for approval.

Motion was made and seconded to appoint Jeremy T. Tobias at 5005 Business Park North, Bakersfield, CA 93309, as the Agent for Service of Process and Address. Carried by unanimous vote (Nunneley/Shain)

c. Identify the Address for the Principal Executive Office – ***Action Item***
5005 Business Park North, Bakersfield, CA 93309

Chris Hamilton presented the above item for approval.

Motion was made and seconded to identify the address for the Principal Executive Office as 5005 Business Park North, Bakersfield, CA 93309. Carried by unanimous vote (Hogan/Bynum).

d. Appointment of Board Officers as recommended below – ***Action Item***
    1. Jeremy Tobias, Board President
    2. Traco Matthews, Vice President
    3. Pritika Ram, Secretary
    4. Tracy Webster, Treasurer

Chris Hamilton requested approval for the recommended slate of candidates for the CAPK Foundation Board Officers.

Motion was made and seconded to approve the recommended slate of candidates for Board Officers. Carried by unanimous vote (Bynum/Silva)

d.1 Elect Chair / Vice Chair – ***Action Item***

Pritika Ram read the names of the nominees for both the Chair and Vice Chair positions.

Motion was made and seconded to elect Kevin Burton as the Board Chair. Carried by unanimous vote (Bowers/Whitmore).

Motion was made and seconded to elect Ariana Joven as the Board Vice Chair. Carried by unanimous vote (Bowers/Pettit)

e. Establish the Corporation's Fiscal Year – ***Action Item***

Chris Hamilton requested a motion to establish the Corporation's Fiscal Year to be from January 1 to December 31.

Motion was made to establish the Corporation's Fiscal Year from January 1 to December 31. Carried by unanimous vote (Nunneley/Whitmore).

f. Authorize the President to Work with Counsel to Obtain State & Federal Tax Exemptions – ***Action Item***

Chris Hamilton requested approval for the above action item.

Motion was made and seconded to authorize the President to work with Counsel to obtain state and federal tax exemptions. Carried by unanimous vote (Plane/Hogan)

g. Authorize the President to Register the Corporation with the Registrar of Charitable Trusts with the Attorney General – ***Action Item***

Chris Hamilton requested approval for the above action item.

Motion was made and seconded to authorize the President to Register the Corporation with the Registrar of Charitable Trusts with the Attorney General. Carried by unanimous vote (Bowers/Shain)

h. Authorize the Officers (or Counsel) to file a Statement of Information – ***Action Item***

Chris Hamilton requested approval for the above action item.

Motion was made and seconded to authorize the Officers (or Counsel) to file a Statement of Information. Carried by unanimous vote (Bowers/Joven)

i. Authorize the President and Secretary to Open Bank Accounts and Deposit / Withdraw from them – ***Action Item***

Chris Hamilton requested approval for the above action item.

Motion was made and seconded to authorize the President and Secretary to open bank accounts and deposit / withdraw from them. Carried by unanimous vote (Bowers/Nunneley)

j. Ratify All Actions Taken by the Incorporator, Officers, and Directors Taken Before the Meeting – ***Action Item***

Chris Hamilton requested approval for the above action item.

Motion was made and seconded to ratify all actions taken by the Incorporator, Officers and Directors taken before the meeting. Carried by unanimous vote (Bowers/Silva)

k. Appoint Board Members to Assist in the Selection Process of the Assistant Director of Development – ***Action Item***

Pritika Ram requested volunteers to participate in the selection process of the Assistant Director of Development and stated that the job description has been pointed by CAPK's HR department and approved by the CAPK Board of Directors.

Motion was made and seconded to appoint volunteers Michele Shain, Megan Silva and Michael Bowers to the participate in the selection process for the Assistant Director of Development. Carried by unanimous vote (Nunneley/Joven)

l. Selection of Foundation Logo – ***Action Item***

Pritika Ram provided the results of the recent poll taken to identify the top choice for the CAPK Foundation Logo.

Motion was made and seconded to approve the number one choice to be the CAPK Foundation Logo. Carried by unanimous vote (Bowers/Whitmore)

VI. Info Items

a. Service Agreement with CAPK

Pritika Ram advised the Board that a Service Agreement will be established with CAPK to provide administrative, accounting/payroll, and management services to the Foundation. The Service Agreement will be presented to the Board at a future date for approval.

b. Request for Proposals (RFP) for Audit Firm

Pritika Ram and Tracy Webster advised the Board that this function will not be required for the first audit period. The audit will be a function of CAPK's Audit Firm, but will be a completely separate audit. Once the Foundation is more established, it is advisable to select a separate audit firm.

c. Discussion to Establish the Board Meeting Schedule

Pritika Ram engaged in discussion with the Board to determine the best time of day/evening and frequency of the Board Meeting schedule. It was decided that a survey will be sent to the Board with options for them to select from. Once a consensus is determined, meeting notices/invitations will be sent out to the Board for December 2020 and the year 2021.

VII. Board Member Comments

No comments.

VIII. Next Scheduled Meeting

Board of Directors Meeting
Date & Time to be Determined
5005 Business Park North
Bakersfield, CA 93309

IX. Adjournment

The meeting was adjourned at 3:04 pm

MEMORANDUM

To: Board of Directors

From: Lisa Price, Program Governance Coordinator

Date: January 27, 2021

Subject: *Agenda Item IX(a)*: January Policy Council Report – **Action Item**

Policy Council has met on two occasions since the Board of Directors last convened. The first meeting of the 2020-2021 term was held on November 24, 2020 with a subsequent meeting on December 15, 2020 and a quorum was established in both instances. All meetings were conducted via teleconference as per California Governor Executive Order N-25-20.

At the November meeting, information was shared with members regarding a competitive funding opportunity in Fresno County with staff seeking Policy Council approval to apply for such. An explanation of the re-competition process was provided to members as was a presentation outlining budget detail, restoration of the delivery of Head Start services in the Fresno community, as well as improving quality of services through compliance-based policies and procedures. A brief discussion ensued and upon conclusion of such, a motion was made, with unanimous approval received, to submit the application for funding of the Head Start and Early Head Start Fresno grant to the Office of Head Start for the 2021-2026 budget periods.

During the monthly meeting held in December, budget revisions for Early Head Start San Joaquin and Head Start/Early Head Start Kern were presented to the Council. Information specific to each grant revision, including budget detail, was shared independently with Council members. Upon conclusion of each presentation, a motion was made, with unanimous approval received, for the submission of the Early Head Start San Joaquin and Head Start/Early Head Start Kern budget revision applications to the Office of Head Start.

The next Policy Council meeting is scheduled for February 23, 2021.

Recommendation:
The Policy Council requests Board approval of the January Report and the Policy Council meeting minutes from November 24, 2020 and December 15, 2020.

Attachment:
Policy Council Meeting Minutes from November 24, 2020 and December 15, 2020.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL COMMITTEE MEETING MINUTES
November 24, 2020
Teleconference ID: 315 862 057#
Per Governor's Executive Order N-25-20

1. Call to Order
   Chairperson Nila Hogan called the meeting to order at 5:39 p.m.
   a. Moment of Silence
   b. Reading of the Promise of Community Action
   "Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community and we are dedicated to helping people help themselves and each other."

2. Roll Call/Set Quorum
   Interim Chairperson Nila Hogan conducted roll call; quorum was established.
   Policy Council Members Present: Brittany Dunbar, Agueda Hernandez, Teresa Fajardo, Kaylonie Howard, Laura Gonzales, Ashley McCallister, Imelda Felix, Andrea Martinez, Jimmie Childress, Rosalinda Valencia

3. Approval of Agenda *ACTION
   a. A motion was made by Rosalinda Valencia to approve the agenda dated November 24, 2020; seconded by Andrea Martinez. Motion carried unanimously.

4. Approval of Minutes Chairperson *ACTION
   a. A motion was made by Teresa Fajardo to approve the minutes of October 27, 2020; seconded by Ashley McCallister. Motion carried unanimously.

5. Presentation of Guests /Public Forum
   The following guests were in attendance: Yolanda Gonzales, Director Head Start/State Child Development; Jerry Meade, Assistant Director of Head Start/State Child Development-Program; Gloria Barbero, Assistant Director of Head Start and State Child Development-San Joaquin; Sylvia Ortega, Quality Assurance Administrator; LeTisha Brooks, Program Administrator; Esperanza Contreras, Partnership Administrator; Rosita Curry, Partnership/Home Base Manager; Alan Rodriguez, Health and Nutrition Manager; Heather McCarley, Finance Manager; Doug Dill, Technology Services Manager; Vanessa Cortez, Administrative Analyst; Nicole Nino, Family Engagement Specialist/Home Base Supervisor; Lisa Price, Program Governance Coordinator
   a. *The public wishing to address the full Policy Council may do so at this time. Policy Council members may respond briefly to statements made or questions posed. However, the Policy Council will take no action other than that referring the item(s) to staff for study and analysis. Speakers are limited to five minutes each. If more than one person wishes to address the same topic, total group time for the topic will be 10 minutes. Please state your name before making your presentation. Thank you.*
   None

6. Standing Committee Reports
   There were no reports presented as standing committees have not yet been established.
   a. School Readiness Committee
   b. Planning Committee
   c. Budget & Finance Committee
   d. Bylaws Committee

7. Presentations
   None

8. New Business *ACTION

a. Fresno County Head Start and Early Head Start Application for Funding ~ Jerry Meade, Assistant Director of Head Start & State Child Development/Program
Jerry Meade stated, that on October 28, 2020 the Office of Head Start released a competitive funding application announcement for Fresno County with a due date of January 5, 2021. The hope is that there will be at least one qualified application for that service area, by applying this would be ensured. If a qualified application is not received from anyone within the state, there is potential risk that all families who are receiving Head Start and Early Head Start services could potentially lose those services. Jerry shared that this same kind of opportunity that was presented six years ago when we acquired the San Joaquin County grant. We are going to take this opportunity to apply to ensure those families and children in Fresno County have access to quality Head Start and Early Head Start services. It was further shared that the grant is more than likely going to be awarded to multiple agencies and not very likely we would receive the entire grant. However, it was important that we apply for the entire grant thus allowing us to negotiate down if need be as we cannot negotiate for additional money. Information with regard to the budget detail of this request was shared with members. It was also noted that staff utilized a CAPK Board of Directors ad-hoc committee to assist in the application development process. A request was made that Policy Council approve the submission of the application for funding for the Fresno County Head Start/Early Head Start program. An opportunity was presented for questions with regard to this matter. A question posed as to what is the likelihood, we (program) would receive this money additionally inquiring where did the money come from before? Jerry provided background information stating that CAPK has been the Head Start/Early Head Start grantee for over fifty years and we receive our funding from the Office of Head Start under the Health and Human Services of the Federal budget. He shared that per performance standards grantees must "compete" for their grant at least once every ten years. However, if a grantee has two findings or non-compliance issues in the monitoring process within a 5-year period they can be put up for competition at the end of their fifth year. Jerry stated that the Fresno grantee was put out for re-competition due to fiscal findings they had in their review and monitoring process. He reiterated that by submitting this application we know there is at least one qualified applicant in this process; we know we can provide quality services. Rosalinda Valencia made a motion to approve the submission of the application for to the Office of Head Start for funding of Head Start and Early Head Start Fresno for the 2020-2026 budget periods; seconded by Teresa Fajardo. Motion carried unanimously.

b. Nomination and election of Policy Council Chairperson
An overview of the role and responsibility of the Policy Council Chairperson position was shared with members. Nila Hogan also shared her experience stating that staff is very supportive and makes this role easy to fulfill. Nila nominated Andrea Martinez who in turn respectfully declined the nomination. With nominees noted, this item will be included on the December agenda.

c. Nomination and election of Policy Council Chairperson
Roles and responsibilities of the Policy Council Vice-Chairperson were shared including this positions role as Chairperson of the Planning Committee. Nominations were sought from members and there was no interest at this time. This item will be included on the December agenda.

d. Nomination and election of Policy Council Secretary
Information with regard to the role and responsibility of Policy Council Secretary was shared. This including taking role and ensuring quorum is met. It was also stated that the Secretary is also the Chairperson of the School Readiness Committee. It was noted there were two members interested in this position, Agueda Hernandez and Teresa Fajardo. Teresa rescinded her self-nomination. Rosalinda Valencia made a motion to approve Agueda Hernandez to the position of Policy Council Secretary; seconded by Teresa Fajardo. Motion carried unanimously.

e. Nomination and election of Policy Council Treasurer
Regarding the position of Policy Council Treasurer, roles and responsibilities were shared. It was also stated that the Treasurer is the Chairperson of the Budget & Finance Committee. It was noted Ashley McCallister was interested in this position. Rosalinda Valencia made a motion to approve Ashley McCallister as Policy Council Treasurer; seconded by Laura Gonzales. Motion carried unanimously.

f. Nomination and election of Policy Council Parliamentarian
It was shared that the Parliamentarian would be the Chairperson of the Bylaws Committee. In addition to this responsibility the Parliamentarian ensures the meeting runs smoothly and presentations, reports, and the meeting itself is kept within an allotted timeframe. The question was posed as to how many times does the Bylaws Committee meet with the response indicating the committee meets two to three times per term. It was added that Bylaws Committee members will be elected at the next meeting. Andrea Martinez nominated herself as Parliamentarian. Ashley McCallister asked if she was able to hold another officer position? It was stated per the Bylaws members are only permitted to hold one officer position. Kaylonie Howard self-nominated for the position of Parliamentarian. The two nominees were provided the opportunity to share why they were interested in serving as Parliamentarian. Upon conclusion, voting via role call was conducted with Kaylonie Howard receiving the majority of votes, and one-member abstaining from casting a vote. Rosalinda Valencia made a motion to approve Kaylonie Howard as Policy Council Parliamentarian; seconded by Agueda Hernandez. Motion carried unanimously.

g. Election of Community Representative Nila Hogan
Nila shared a little bit about herself and provided members with a brief summary as to why she would like to be elected to Policy Council as a Community Representative. She shared that while here children were enrolled, she served two terms on the Council. They have since aged out of the program however Nila shared that she strongly believes in the program and the mission of the organization. She hopes to return to Policy Council and bring community information and resources to share with members who can in turn share with their centers. Motion was made by Andrea Martinez to approve Nila Hogan as Community Representative; seconded by Ashley McCallister. Motion carried unanimously.

h. Election of Community Representative Past Parent Nicole Cabe
Nicole shared that she has served one year on Policy Council and does not have a child currently enrolled in the program. However, she stated that she truly believes in what Community Action Partnership stands for and wanted to give back by continuing to be a part of Policy Council. Nicole shared that she is on the PTA at Fairfax School which is where her children attend and where she is employed. She enjoys seeing how the Head Start program helps families and the community as well, adding that Policy Council is a great way to be involved. A motion was made by Andrea Martinez to approve Nicole Cabe as Past Parent Community Representative; seconded by Teresa Fajardo. Motion carried.

i. Nomination and election of Policy Council Budget & Finance Committee Members (6 vacancies)
Staff sponsor Heather McCarley gave a brief overview of the committee. It was shared the Budget & Finance Committee reviews budget to actual information for all of the grants we currently have as well as any other pertinent financial aspects as they relate to the program. A request for interested members to join the committee was made with no interest given at this time. This item will be included on the December Policy Council agenda.

j. Nomination and election of Policy Council Planning Committee Members (6 vacancies)
Staff sponsor Vanessa Cortez provided a synopsis of the Planning Committee. She shared that among other things the committee will discuss the goals and objectives of the program. Members will also hear about any pending initiatives and have an opportunity to provide feedback. The committee will also discuss the applications for our grants and where we are at with each grant as well as sharing progress made as it relates to our school readiness goals. As previous staff sponsor, Jerry Meade provided additional information. He stated that the Planning Committee will also review several reports each month. These reports are the same as those provided to the Board of Directors Program Review & Evaluation (PRE) Committee and they include information regarding Head Start enrollment, meals provided and more. Members self-nominated for the Planning Committee were, Imelda Felix, Nicole Cabe, Laura Gonzales, Nila Hogan and Brittany Dunbar. Motion was made by Rosalinda Valencia to approve the nominees as stated; seconded by Brittany Dunbar. Motion carried unanimously.

k. Request for approval of proposed Policy Council meeting dates and times
Lisa Price spoke with regard to the proposed Policy Council meeting dates and times. It was shared that meetings have been traditionally held on the fourth Tuesday of the month. However, there are exceptions, the Council does not meet in July and the December and May meetings are held one

week earlier due to the respective Christmas and Memorial Day holidays. Meeting times have also historically begun at 5:30 p.m. An opportunity for members to suggest an alternate day and/or time was provided with none given. Motion was made by Rosalinda Valencia to approve the proposed Policy Council Meeting dates and time; Laura Gonzales seconded. Motion carried unanimously.

9. Communications
   a. Kern Head Start Budget vs. Actual Expenditures, March 1, 2020 through October 31, 2020
   b. Kern Early Head Start Budget vs. Actual Expenditures, March 1, 2020 through October 31, 2020
   c. Early Head Start San Joaquin Budget vs. Actual Expenditures, February 1, 2020 through October 31, 2020
   d. Early Head Start Child Care Partnerships Budget vs. Actual Expenditures, March 1, 2020 through October 31, 2020
   e. Parent Local Travel & Child Care through October 31, 2020
   f. Parent Activity Funds through October 31, 2020
   g. Kern Head Start and Early Head Start Non-Federal and In-Kind Report, March 1, 2020 through October 31, 2020
   h. San Joaquin Early Head Start Non-Federal and In-Kind Report, February 1, 2020 through October 31, 2020
   i. Head Start PRE-Report ~ October 2020
   j. Policy Council Bylaws Meeting Minutes ~ October 13, 2020 (English/Spanish)
   k. Policy Council School Readiness Meeting Minutes ~ October 20, 2020 (English/Spanish)
   l. Children's Mobile Immunization Program ~ November (English/Spanish)
   m. Celebrating Thanksgiving Safely ~ November 2020; Center for Disease Control
   n. Supportive Services Assistance
   o. Medi-Cal Application Information (English/Spanish)
   p. Bakersfield Pregnancy Services Center
   q. Lincoln Center Coat & Sock Drive ~ San Joaquin County
   r. FREE Virtual Tai Chi Classes (English/Spanish)
   s. The Science Wizard
   t. Recruitment & Selection Criteria Committee ~ December 15, 2020

   Rosalinda Valencia made a motion to receive and file communication items (a) through (t).

10. Program Governance Report ~ Lisa Price

Lisa Price welcomed members to the first meeting of the 2020-2021 Policy Council term. She conveyed to members how very proud she was of them, noting 100% attendance. Lisa shared that even more remarkable is that all members attended new member training the first time offered! She expressed deep gratitude for their attendance especially given the close proximity to the upcoming holiday. Lisa was appreciative of the time members are giving to help conduct the necessary business of the Council not only tonight but as we move forward with future meetings. Lisa expressed excitement for all that is to come over the next twelve months of this new term. She reminded members to please return the required signature pages which are the Oath of Confidentiality, Code of Conduct, and the optional Cell Phone Agreement if applicable. Lisa also spoke briefly with regard to two upcoming committees that members have an opportunity to participate in. She talked about the Health Services Advisory Committee (HSAC) and extended an invitation to members. HSAC meets biannually and in addition to program health services personnel, members of the community also participate providing information on a variety of health topics. The first meeting will be held (virtually) on December 9, 2020. Lisa informed members she would be sending them an email containing a form for completion from interested parties as well as facilitator contact information. Lisa also shared information on the upcoming December 15, 2020 Recruitment & Selection Meeting. She shared this is the second of two meetings held annually to review the selection criteria form as well as additional information used when enrolling children in the Head Start program. In closing Lisa wished members a happy Thanksgiving and once again expressed her appreciation for their time.

11. Director's Report (HS/State Child Development) ~ Yolanda Gonzales
    Yolanda thanked and welcomed parents to Policy Council. She shared her journey and how she became involved and fell in love with Head Start. Yolanda recalled being asked to participate in Policy Council when starting out as a parent in the program. She stated she had many questions, such as what was this all about, could she do it, did she even have the time, wondering if she could make the commitment etc.? Yolanda thought members might be asking themselves the same types of questions. She reassured members that they are not alone, staff are wonderful and here to support them along the way. Yolanda shared that when starting out as a parent of children enrolled in the program, she had no idea that she would someday become the Director of Head Start. She applauded, center staff, administrative staff as well as the Board of Directors noting everyone is very dedicated and cares a great deal about the program. Yolanda shared that she is looking forward to working with members in partnership as we continue to serve our community and provide quality services to children and families. Yolanda added that members will learn so much during their Policy Council term. This will be a time where they will learn to become that advocate for their children and their family not just in Head Start but as they move on in elementary school. It was also shared that we have a large percentage of staff who started out as parents and went on to continue their education; today they are teaching our children. Yolanda again thanked parents for making this commitment to Policy Council, stating she knows they will not regret their involvement. Members' participation will assist with the program in the planning process, the budget component and more. Yolanda reflected on the journey Nila Hogan has traveled during her involvement and commitment to Policy Council, noting where Nila began and where she is today. She stated that we have a very strong Board of Directors who truly supports our program and our staff. Yolanda shared that we would approach 2021 with new lessons learned but until then she asked that everyone stay safe and follow best practices to ensure health and safety for all.

12. Policy Council Chairperson ~ Nila Hogan
    Nila Hogan expressed gratitude for the opportunity to serve as Chairperson for the 2019-2020 term adding that whoever takes on the Chairperson role this term will learn a lot. She stated staff is great and is super helpful. They have been key in keeping her engrained in Head Start. Nila shared that she could have given up for so many reasons, but staff made things super easy and very comfortable. She stated that she is very excited to continue with Policy Council in her new role as Community Representative and thanked members for making that possible.

13. Adjournment ~ Chairperson
    Meeting was adjourned at 6:35 p.m.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL COMMITTEE MEETING MINUTES
December 15, 2020
Teleconference ID: 315 862 057#
Per Governor's Executive Order N-25-20

1. Call to Order
   Interim Chairperson Nila Hogan called the meeting to order at 5:39 p.m.
   a. Moment of Silence
   b. Reading of the Promise of Community Action
   "Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community and we are dedicated to helping people help themselves and each other."

2. Roll Call/Set Quorum
   Secretary Agueda Hernandez conducted roll call; quorum was established.
   Policy Council Members Present: Brittany Dunbar, Agueda Hernandez, Teresa Fajardo, Kaylonie Howard, Laura Gonzales, Ashley McCallister, Andrea Martinez, Jimmie Childress, Rosalinda Valencia, Nicole Cabe, Nila Hogan

3. Approval of Agenda *ACTION
   a. A motion was made by Rosalinda Valencia to approve the agenda dated December 15, 2020; seconded by Nicole Cabe. Motion carried unanimously.

4. Approval of Minutes Chairperson *ACTION
   a. A motion was made by Rosalinda Valencia to approve the minutes of November 24, 2020; seconded by Laura Gonzales. Motion carried unanimously.

5. Presentation of Guests /Public Forum
   The following guests were in attendance: Yolanda Gonzales, Director Head Start/State Child Development; Jerry Meade, Assistant Director Head Start/State Child Development-Program; Gloria Barbero, Assistant Director Head Start and State Child Development-San Joaquin; Sylvia Ortega, Quality Assurance Administrator; Esperanza Contreras, Partnership Administrator; Lorraine Casillas, Finance Director; Heather McCarley, Finance Manager; Mary Ann Mooney, Program Manager; Vanessa Cortez, Administrative Analyst; Cynthia Rodriguez, Curriculum Specialist; Nicole Nino, Family Engagement Specialist/Home Base Supervisor; Lisa Price, Program Governance Coordinator
   a. *The public wishing to address the full Policy Council may do so at this time. Policy Council members may respond briefly to statements made or questions posed. However, the Policy Council will take no action other than that referring the item(s) to staff for study and analysis. Speakers are limited to five minutes each. If more than one person wishes to address the same topic, total group time for the topic will be 10 minutes. Please state your name before making your presentation. Thank you.*
   None

6. Standing Committee Reports
   There were no reports presented as standing committees have not yet convened.
   a. School Readiness Committee
   b. Planning Committee
   c. Budget & Finance Committee
   d. Bylaws Committee

7. Presentations
   None

8. New Business *ACTION

a. Kern Head Start/Early Head Start Budget Revision ~ Jerry Meade, Assistant Director Head Start/State Child Development-Program

Jerry shared that as we near the end of our funding period, (February 28, 2021) now is the time through ongoing monitoring and review of budget to actuals that potential savings are identified as well as reallocation of any savings to other projects within the budget. Per Head Start guidelines we must expend all funds allocated within the budget period. In partnership with the Finance Division budgetary information was reviewed with identified savings in the categories of personnel, fringe benefits and (EHS) supplies within the Head Start/Early Head Start Kern budget. This savings was attributed to staff vacancies, positions which were budgeted for but not filled as well as exceeding revenue from California Department of Education (CDE). This generated a savings in the amount of $3.5M. During a review of current budgetary information, there was a noted rise in construction costs of projects which were previously approved by the Office of Head Start but not yet completed. Jerry shared at this time staff is asking for approval to submit a budget revision to the Office of Head Start. This application submission would request permission from the Office of Head Start, to reallocate savings from the personnel, fringe and EHS supplies categories to the facilities/construction category. This would allow for previously approved construction projects to be fully funded. These projects include, Early Head Start expansions at Harvey L. Hall, Martha J. Morgan, Pete Parra, and Sterling Child Development Centers. At this time, a question was posed as to if there are savings in personnel can we (as an agency) use any of these monies for hiring incentives (in San Joaquin County)? It was noted that this particular grant we are referencing is Head Start/Early Head Start Kern so none of the funds from this particular grant can support the San Joaquin program. Jerry also stated, when we look at incentive-based hiring tactics, we do have the CARES act funding that would allow for such. He added that San Joaquin administrative staff is diligently looking at trying to find ways to hire staff to reopen classrooms. A similar question was posed with regard to Kern staffing. It was asked since additional staff were not hired because classrooms were not open then couldn't we hire extra staff for the classrooms that are open or subs for each classroom so that they do not close due to staffing issues? Jerry shared that Human Resources in collaboration with Professional Development has hired over 40 additional staff in Kern over the past several months. He also recognized that we are struggling as a program both in Kern and San Joaquin counties in finding not only qualified staff but staff that are willing to work in a classroom. Jerry added that there are often times through the hiring process the applicant has the opportunity to ask questions and they inquire as to if they will "actually have to work in a classroom". When the applicant is told, "yes, we are an essential business and we do provided services to children directly", applicants have declined. Staff shortages are not through a lack of effort, or funding but rather due to difficulty finding qualified staff willing to work, given the current environment. A follow up question was posed as to if there any incentives available to staff to "not take days off" if not necessary so that it does not cause classroom closures? Jerry shared that while we do encourage, support and hope that teaching staff want to be at the center serving children, they (Kern County teaching staff) are represented by a union and through a collective bargaining agreement we must honor their requested time off. He added that is has become very difficult and challenging at this time of COVID as we navigate a new world, new times. Jerry was appreciative of the question stating that if one person had an inquiry it is likely others were wondering the same. In resuming dialog pertaining to the budget revision, staff recommended the Policy Council approve the submission of the budget revision for Head Start/Early Head Start Kern for the 2020-2021 budget period. Motion was made by Rosalinda Valencia; seconded by Nicole Cabe. Motion carried unanimously.

b. EHS San Joaquin Budget Revision ~ Jerry Meade, Assistant Director Head Start/State Child Development-Program

Jerry shared that there are savings in the personnel and fringe benefits categories of the San Joaquin grant. Through ongoing monitoring and review, there has been $400,000 identified that will be unspent. There have been projects identified for use of these unspent funds and staff would like to reallocate these savings to the equipment, supplies and "other" categories. These additional funds would include the purchase of a maintenance vehicle for maintenance & operations support, HVAC equipment and play-yard enhancements. Jerry explained to members, it is

identified as equipment if it has a value of $5,000 and a useful life of more than 5-years. Also identified were some supplies that will be needed as well as non-construction related maintenance and repair projects. If a project is under $250,000 it is not considered construction, it is a minor renovation and repair. Budgetary information with regard to the revision request was shared with members. Jerry stated the importance of addressing the personnel/hiring component and clarified that due to our health protocol, introduced because of the COVID pandemic, we have to ensure that teachers assigned to particular classroom do not cross over into other rooms. However, in San Joaquin there are assistant teachers covering one or two classrooms for breaks and that is a situation we have been trying to remedy. We want to maintain groups and have an assistant teacher assigned to each room so that one person isn't going into multiple classrooms. He shared this is purely for the purpose of ensuring we are not cross contaminating from room to room. Jerry added that the hiring efforts (in San Joaquin) have been extensive. He also shared that there is a wage analysis being completed in the community to ensure our last wage analysis is appropriate and accurate for the hiring and recruitment of staff. These efforts will continue until we have all positions filled. Jerry also shared, that in looking at the (Head Start) Performance Standards and guidance we have; incentives are a tricky word, and typically not an allowable expense. However, there were certain provisions made allowable through COVID-19 funding. He exampled the childcare incentive for staff who have a need for such due to the pandemic. This incentive was brought forth to help ensure our staff stay with us. The agency understands that staff have many of the same challenges that our families have. Jerry stated we have had various recruitment efforts taking place in San Joaquin and staff is working diligently to fill positions. Collaborations and partnerships are being made with local early childhood education entities and sharing across the community positions available within our San Joaquin program. Jerry added that there are efforts being made however it is very challenging at this time to find people who want to come in and work with children in a classroom during a pandemic. In referring back to the budget revision, a recommendation was made for approval of the San Joaquin budget revision. A question was posed as to whether or not this revision will allow for building something new. Jerry shared there is no construction planned with the $400,000 however there is minor renovations and repair that will occur, and the hope is that we would potentially be able to add additional center-based slots upon completion of this project. Motion to approve the submission of the Early Head Start San Joaquin budget revision for the 2020-2021 budget period was made by Rosalinda Valencia; seconded by Laura Gonzales. Motion carried unanimously.

c. Nomination and election of Policy Council Chairperson
   Roles and responsibilities of the Policy Council Chairperson were shared with members. Upon conclusion of such, Andrea Martinez self-nominated for this position; Rosalinda Valencia seconded. Motion carried unanimously.
d. Nomination and election of Policy Council Vice-Chairperson
   Information with regard to the role and responsibility of Policy Council Vice-Chairperson was shared including but not limited to the facilitation of Policy Council meetings in the event the Chairperson is absent. It was also stated that the Vice-Chairperson is the Chairperson of the Planning Committee. It was shared there were two members interested in this position, Laura Gonzales, and Teresa Fajardo. Teresa rescinded her interest and nominated Laura Gonzales for the position of Vice-Chairperson. Motion made by Ashley McCallister; seconded by Teresa Fajardo. Motion carried unanimously.
e. Nomination and election of Policy Council Board of Directors Representative (1 vacancy)
   Regarding the position of Policy Council Board of Directors Representative, roles and responsibilities were shared. It was stated that the person accepting this position must be available to attend not only monthly CAPK Board of Directors (BOD) meetings but must also serve on a CAPK BOD subcommittee as well. It was shared this is a very dedicated role, noting both meetings are held via teleconference and conducted during the day. Nila Hogan self-nominated for this position with a motion made by Nicole Cabe; seconded by Andrea Martinez. Motion carried unanimously.
f. Nomination and election of School Readiness Committee (4 vacancies)
   It was shared that there is an overview of the School Readiness Committee included in the Policy Council Packet, adding that the committee meets three times through the course of the term. Topics of these meetings will include Education, Health & Nutrition, and Inclusion & Family

Engagement. It was announced there are 4 vacancies on this committee. Interested nominees were Rosalinda Valencia, Teresa Fajardo, Brittany Dunbar, and Laura Gonzales. Motion was made by Brittany Dunbar to approve the nominees as presented; seconded by Rosalinda Valencia. Motion carried unanimously.

g. Nomination and election of Bylaws Committee (6 vacancies)
Information was shared with members regarding the role and responsibility of the Bylaws Committee. The committee is responsible for the guidelines as to how Policy Council is conducted with bylaws to be reviewed annually. It was also shared that the 2019-2020 Bylaws Committee reviewed the document last year, making recommended changes which were in turn presented to the Board of Directors and subsequently approved. The Bylaws Committee is scheduled to meet three times per term or as needed. Nicole Cabe was interested in serving on the committee. Motion was made by Rosalinda Valencia to approve Nicole Cabe to the Bylaws Committee; seconded by Laura Gonzales. Motion carried unanimously.

h. Nomination and election of Policy Council Budget & Finance Committee Members (6 vacancies)
The opportunity to participate on the Budget & Finance Committee was brought back to the table this meeting with the hope to garner more interest. A brief summary of the committee was shared. Upon conclusion of such, Teresa Fajardo expressed interest in participating. Motion was made by Rosalinda Valencia to approve Teresa Fajardo to the Budget & Finance Committee; seconded by Laura Gonzales. Motion carried unanimously.

9. Communications
   a. Kern Head Start Budget vs. Actual Expenditures, March 1, 2020 through November 30, 2020
   b. Kern Early Head Start Budget vs. Actual Expenditures, March 1, 2020 through November 30, 2020
   c. Early Head Start San Joaquin Budget vs. Actual Expenditures, February 1, 2020 through November 30, 2020
   d. Early Head Start Child Care Partnerships Budget vs. Actual Expenditures, March 1, 2020 through November 30, 2020
   e. Parent Local Travel & Child Care through November 30, 2020
   f. Parent Activity Funds through November 30, 2020
   g. Kern Head Start and Early Head Start Non-Federal and In-Kind Report, March 1, 2020 through November 30, 2020
   h. San Joaquin Early Head Start Non-Federal and In-Kind Report, February 1, 2020 through November 30, 2020
   i. Head Start PRE-Report ~ November 2020
   j. Kern County Fire Department Food Drive December 1 – 21, 2020 ~ The Station, Bakersfield
   k. Children's Mobile Immunizations ~ December 2020 (English/Spanish)
   l. Trout Fishing ~ Oak Grove Park, Stockton
   m. The Flu: A Guide for Parents ~ U.S. Department of Health and Human Services (English/Spanish)
   n. California Low-Cost Auto Insurance (English/Spanish)
   o. Heating Safety ~ National Fire Protection Association (English/Spanish)
   p. Housing for the Harvest Program (English/Spanish)
   q. Policy Council Meeting Dates
   Nicole Cabe made a motion to receive and file communication items (a) through (q).

10. Program Governance Report ~ Lisa Price
Lisa Price thanked members for their time noting that we are close to the holidays and the time they took to participate tonight is very much appreciated as we did have very important action items. In updating members, she shared that Policy Council shirts have been ordered and the vendor is working on getting them completed and ready for delivery. Lisa also shared that there will be an Executive Board Member Training scheduled in January. Additionally, in January is when members can expect to see monthly committees begin their meetings. Lisa stated that staff sponsors will be reaching out to their respective members and encouraged members to check their email for information. She also shared that Policy Council will once again resume presentations as well as reports from various departments within the Head Start/State Child Development program. Lisa wished members a

wonderful holiday. She encouraged them to take this time to rest, reflect and to be hopeful and grateful for all that we have. Lisa noted that it may be difficult at times but if we look, we will see there is good all around us.

11. Director's Report (HS/State Child Development) ~ Yolanda Gonzales
    Yolanda expressed her gratitude to parents for their continued commitment. She also thanked Andrea and Laura for their dedication as Policy Council Executive Board members. Yolanda was grateful to members for their questions, throughout the presentations, adding this is the kind of dialog we want to see. She wished members happy holidays, encouraging them to be safe as we look forward to 2021 and perhaps being able to get to some sense of normalcy. Until then she shared that we would continue to follow protocols and provide exceptional quality services to the children enrolled in our program and their families. Yolanda wished everyone well and thanked them for their support.

12. Policy Council Chairperson ~ Nila Hogan
    Nila Hogan expressed gratitude as this will be her last meeting as Chairperson. She stated she is very excited and looking forward to continuing as a Policy Council Representative on the CAPK Board of Directors. Nila shared her delight at the new Policy Council Executive Board, noting there have been a lot of really good questions and she can tell this will be a really good board.

13. Adjournment ~ Chairperson
    The next Policy Council meeting will take place on January 26, 2021; meeting adjourned at 6:32 p.m.