DATE	November 29, 2023
TIME	12:00 pm
LOCATION	CAPK Head Start Professional Development Resource Lab 1807 Feliz Dr. Bakersfield, CA 93307

Board of Directors Meeting Agenda - REVISED

I. Call to Order

a. Moment of Silence / Pledge of Allegiance (Please Stand)

b. Reading of the Promise of Community Action (Please Stand)

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.

c. Roll Call

Fred Plane (Chair)	Jimmie Childress	Gina Martinez
Maritza Jimenez (Vice Chair)	Mia Cifuentes	Jonathan Mullings
Ana Vigil (Secretary)	Jeff Flores	Yolanda Ochoa
Michelle Jara-Rangel (Treasurer)	Curtis Floyd	Guadalupe Perez
Denise Boshers	Nila Hogan	Lily Pimentel-Stratton

II. Introduction of Guests / Public Forum

The public may address the Board of Directors on items not on the agenda but under the jurisdiction of the Board. 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.

III. Special Presentation

a. No Presentation

IV. Consent Agenda

The Consent Agenda consists of items that are considered routine and non-controversial. These items are approved in one motion unless a member of the Board or the Public requests removal of a particular item. If comment or discussion is requested, the item will be removed from the Consent Agenda and will be considered in the order listed – ***Action Item***

a. **Minutes from October 25, 2023, Board of Directors Meeting *(p. 5-10)***
b. **Minutes from the November 1, 2023 Personnel Committee Meeting *(p. 11-13)***
c. Head Start Personnel Update ***(p. 14-15)***
d. Head Start Revised Job Description ***(p. 16-20)***
e. Operations Reorganization ***(p. 21-23)***
f. Proposed Title for Reclassification of Executive Position ***(p. 24-35)***
g. **Minutes from the November 8, 2023 Program Review & Evaluation Committee Meeting *(p. 36-39)***
h. Special Presentation: CalFresh Health Living Program ***(p. 40-52)***

i. October 2023 Program Reports ***(p. 53-90)***
j. October 2023 Application Status Report & Funding Profiles ***(p. 91-96)***
k. 2023 California Coastal Commission, Whale Tail Grant ***(p. 97-98)***
l. 2022-2023 Head Start and Early Head Self-Assessment ***(p. 99-102)***
m. October2023 Head Start / State Child Development Program Activity Report ***(p. 103-105)***
n. 2021-2025 Strategic Plan Update: Goal Group 1 ***(p. 106-110)***
o. **Minutes from the November 15, 2023, Budget & Finance Committee Meeting** ***(p. 111-113)***
p. Head Start / Early Head Start Budget to Actual Reports for August 2023 ***(p. 114-121)***
q. 2024-2025 Continued Funding Application for California Department of Social Services ***(p.122-123)***
r. 2024-2025 Continued Funding Application for California Department of Education State Preschool (CSPP) ***(p. 124-125)***
s. **Minutes from the November 16, 2023, Audit & Pension Committee Meeting** ***(p. 126-129)***
t. Daniells Phillips Vaughn & Brock Presentation of the Independent Audit Reports for the Year Ended February 28, 2023, and the Special Purpose Financial Statements for the Year Ended June 30, 2023 ***(p. 130-334)***
u. Pension Plan Update for Q3 2023 ***(p. 335-340)***
v. CalFresh Healthy Living Administrative Desk Review for FFY2023 Quarter 2 ***(p. 341-342)***
w. Department of Community Services & Development (CSD) 2023 Onsite Monitoring Report C-23-019 ***(p. 343-363)***
x. Department of Community Services & Development (CSD) Monitoring Report E-23-002 ***(p. 364-369)***
y. 2022-2023 Performance Period for CalEITC Contract & Education & Outreach Grant Fiscal Desk Review 21T-1015 ***(p. 370-371)***

V. New Business

a. Board Recruitment for Category III – Private Sector Appointment to the Board of Directors – ***Action Item (p. 372)***	Pritika Ram, Chief Business Development Officer
b. Grant Agreement with Bezos Day 1 Families Fund: Affordable Housing Project – ***Action Item (p. 373-379)***	Pritika Ram, Chief Business Development Officer
c. Head Start/State Child Development 2023/2024 Full Enrollment Initiative – ***Action Item (p. 380-395)***	Robert Espinosa, Program Design & Management Administrator Yolanda Gonzales, Director of Head Start / State Child Development
d. Head Start & State Child Development Division Compensation Schedule & Budget Modification – ***Action Item (p. 396-428)***	Louis Gill, Chief Program Officer Yolanda Gonzales, Director of HS/State Child Development Lisa McGranahan, Director of HR Jerry Meade, Assistant Director of HS: Program
e. Sysco Blanket Purchase Order for Central Kitchen – ***Action Item (p. 429-430)***	Susana Magana, Director of Health & Nutrition
f. City of Bakersfield HOME Investment Partnership (HOME) Grant Application for a Tenant-Based Rental Assistance (TBRA) Program - ***Action Item (p. 431-433)***	Ryan Fergon, Senior Community Development Specialist

g. City of Bakersfield Community Development Block Grant (CDBG) Program, Application for Funding – ***Action Item (p. 434-435)***	Karen Vazquez, Senior Community Development Specialist
h. County of Kern Department of Human Services, Mentoring, Community Outreach and After School Program Services, Application for Funding – ***Action Item (p. 436)***	Vanessa Mendoza, Grant Administrator
i. Migrant Childcare Program Organizational Chart & Staff Positions – ***Action Item (p. 437-454)***	Laura Porta, Migrant Childcare Program Administrator
j. September 2023 Financial Statements – ***Action Item (p. 455-518)***	Tracy Webster, Chief Financial Officer
k. 2024 Board & Committee Meeting Schedule – ***Action Item (p. 519)***	Jeremy Tobias, Chief Executive Officer
l. CalFoods Logistics Blanket Purchase Order – ***Action Item (p. 520-523)***	Kelly Lowery, Food Bank Program Administrator

VI. CAPK Foundation Board Report

a. CAPK Foundation Board Report – ***Info Item (p. 524-531)*** 1. Spring 2024 Fundraising Event "Gourmet for Good"	Catherine Anspach, Director of Development

VII. Advisory Board Reports

a. Head Start Policy Council Reports for November 2023 – ***Action Item (p. 532-536)*** 1. November, 2023 Policy Council Report 2. October 17, 2023 Policy Council Minutes	Nila Hogan, PC Representative

VIII. Chief Executive Officer Report

a. CEO Report for November 2023 – ***Info Item (Verbal Report)*** 1. End of Year Staff Development Plans	Jeremy Tobias, Chief Executive Officer

IX. Board Member Comments

X. Closed Session

a. Conference with Legal Counsel – Existing Litigation (Paragraph (1) of Subdivision (d) of Section 54956.9) Regina Renee Blackwell v. Community Action Partnership of Kern, et al. Kern County Superior Court Case No. BCV-20-103035
b. Conference with Legal Counsel – Existing Litigation (Paragraph (1) of Subdivision (d) of Section 54956.9) Jennifer James v. Community Action Partnership of Kern (PAGA Complaint)
c. Conference with Legal Counsel – Potential Litigation (one case) (Paragraph (1) of Subdivision (d) of Section 54956.9)
d. Reconvene into Open Session

XI. Closed Session Report

XII. Next Scheduled Meeting

Board of Directors Meeting
12:00 pm
To be Determined

XIII. 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 5:00 pm, November 22, 2023. Paula Daoutis, Executive Assistant.

DATE	October 25, 2023
TIME	12:00 pm
LOCATION	CAPK Administrative Office 5005 Business Park North Bakersfield, CA 93309

Board of Directors Meeting Minutes

I. Call to Order

Chairman Fred Plane called the meeting to order at 12:03 pm at the Community Action Partnership of Kern Administrative Building, located at 5005 Business Park North, Bakersfield, CA.

a. Moment of Silence / Pledge of Allegiance

b. Reading of the Promise of Community Action

c. Roll Call was taken with a quorum present:

Present: Fred Plane (Chair), Maritza Jimenez (Vice Chair), Ana Vigil, (Secretary, left at 1:44 pm), Denise Boshers, Jimmie Childress (left at 1:08 pm), Mia Cifuentes, Jeff Flores, Curtis Floyd, Nila Hogan, Jonathan Mullings, Yolanda Ochoa, Lily Pimentel-Stratton

Absent: Michelle Jara-Rangel, Gina Martinez, Guadalupe Perez

Others present: Louis Gill, Chief Program Officer; Pritika Ram, Chief Business Development Officer; Tracy Webster, Chief Financial Officer; Gabrielle Alexander, Director of Finance; Freddy Hernandez, Director of Youth & Community Services; Lisa McGranahan, Director of Human Resources; Rebecca Moreno, Director of Community Development; Emilio Wagner, Director of Operations; and other CAPK staff.

II. Introduction of Guests / Public Forum

No one addressed the Board.

III. Special Presentation

No presentation

IV. Consent Agenda

Board Chair Fred Plane asked members of the Board, and the public, if they would like to remove any items from the Consent Agenda for further discussion.

Motion was made and seconded to approve all items on the Consent Agenda with the exception of items IV(d) and IV(m). Carried by unanimous vote (Childress/Jimenez).

Item IV(d)
Curtis Floyd requested this item be pulled from the consent agenda for further discussion about the title. He has no issue with the job description, or the position being elevated to a Chief status, but he does have an issue with the title, Chief Operating Officer (COO). Curtis explained that in most industries, the COO title is normally reserved for the 2nd in command, and the job description does not fit the title. Fred Plane agreed, and recommended staff put forth a different title that is more in line with the job description.

Motion was made and seconded to send item IV(d) from the consent agenda back to the Personnel Committee for review and approval of a new title. Carried by unanimous vote (Floyd/Flores).

Item VI(m)
Curtis Floyd requested this item be pulled from the consent agenda for further discussion and clarification in regard to the Head Start & Early Head Start budget revision listed in the "other" category on page 95 of the agenda packet. Curtis feels the total sum of the change for both HS and EHS is nearly $3 million, and he would like to have more detailed information about what line items are included in the "other" category.

Tracy Webster responded and said the "other" category follows the guidelines from the Office of Head Start, and includes minor renovation repairs, installation of play yards, painting, etc. Curtis replied that despite the fact that the category is set up to match the OHS, he feels the CAPK Board needs to see the breakdown of the items listed under the other category and requested staff provide the detail before continuing on with a vote to approve. Tracy responded that the data was not readily available, and the request was made for staff to assemble the data and present it at a special meeting of the Executive Committee to be scheduled for the following week.

Motion was made and seconded to send item IV(m) to the Executive Committee for review and approval upon receipt of the data requested. Carried by unanimous vote (Floyd/Jimenez).

V. New Business

a. CAPK Foundation Ad Hoc Committee: Financial Modeling – Pritika Ram, Chief Business Development Officer – ***Action Item***

Pritika Ram presented the above action item for approval and reported that the item was brought to the Board at the last meeting as an info item to allow staff enough time to review before taking action. The ad-hoc committee, which included members of the CAPK Board and the Foundation Board, along with select staff and consultants from CCS, who provided a detailed analysis and a few recommendations for the funding of the Foundation. The recommendation from the ad hoc committee is to have CAPK, as the parent company, continue to provide funding for the Foundation. The Foundation is working with programs to determine financial needs and one of the reasons to move forward with this option is that funders want to provide donations for direct services and not pay for administrative costs. The decision is not intended to be a permanent solution, but one that will carry the Foundation util the time continued funding is no longer needed. The CAPK Board will provide annual reviews of the Foundations financial status and determine the funding amount which can vary from year to year. Pritika asked for members of the Ad-hoc committee to provide their comments.

Maritza Jimenez said she agreed with the option to have the CAPK Board fund the Foundation for a time longer and stressed that donors do not want donated funds to be directed to overhead and administrative costs, they want to fund direct services.

Curtis Floyd said he is in agreement. CAPK is established and the Foundation needs more time to be self-sustaining, however, the CAPK Board will be watching over the expenses.

Fred Plane, who represents both Boards, said the committee's recommendation was unanimous.

Denise Boshers asked if the funding for the Foundation comes from CAPK's Discretionary budget and Tracy Webster confirmed that it does.

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

b. County of Kern Homeless Housing Assistance and Prevention (HHAP) 3 Program Coordinated Entry System (CES) Agreement – Pritika Ram, Chief Business Development Officer – ***Action Item***

Pritika Ram presented the above action item for approval and reported there is an opportunity to receive additional funds from the County to allow for a hyper focus on CES by offering additional hours of operation, including a Saturday shift and funding to support the hiring of two additional full-time employees.

Fred Plane suggested that Supervisor Flores abstain from the vote.

Motion was made and seconded to approve staff's recommendation. Carried by a vote of eleven in favor, no oppositions, and one abstention by Jeff Flores (Floyd/Vigil).

c. Encampment Resolution Funding (ERF) Program Round 2 with Bakersfield Kern Regional Homeless Collaborative (BKRHC) Contract – Louis Gill, Chief Program Officer – ***Action Item***

Louis Gill presented the above action item for approval and reported this is a new program to address a major concern in our community. This service will aid the homeless living on the streets and will provide for the addition of one full-time employee as a Coordinated Entry Specialist. This position will be the single focus of a point of entry for all of Kern County and the assessment scores will place individuals in priority order. Other service providers will work together to move homeless individuals from the streets into emergency shelters or directly into emergency housing.

Maritza Jimenez asked how the data will be collected and if it will be accurate. Louis said the homeless individual will go through a battery of questions and will work collaboratively with Flood Ministries, so we have a more rapid response, and focus resources on getting the individual into housing. There will be continued and focused contact with the homeless individuals and this opportunity provides the option to have more boots on the ground.

Ana Vigil said that when the homeless individuals answer incorrectly, the results are skewed. Louis agreed that it is a known problem, and said the tool is being reviewed nationally with the intent of reducing skewed data.

Maritza Jimenez said it is a great opportunity to talk with people directly. Louis said we have a network of referrals due to CES.

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

d. 2024-25 HS/EHS Refunding Application Budget Detail – Jerry Meade, Assistant Director of Head Start: Program – ***Action Item***

Jerry Meade presented the above action item for approval on the refunding application, which marks the first year of the next 5-year cycle. We are fortunate to be able to submit a non-competing application. Over

the last few months, staff have presented components of the application that include goals and objectives. Staff have pulled data to review and analyze the compensation structure, the new benefit structure, all to retain and recruit staff. The one constant struggle has been with staffing and as a result, we cannot meet full enrollment. There have been 4 consecutive months of under-enrollment, so we are expecting to receive a corrective action letter from the Office of Head Start soon. Jerry reported that Region IX has seen a reduction of over 28,000 employees who have left the Head Start program, and 38% of those positions remain vacant. Jerry said he obtained this information from Yolanda Gonzales, who is attending the Region IX conference taking place this week. Jerry presented some program options that are being investigated for both Head Start and Early Head Start.

Jimmie Childress asked who pays a higher salary, McDonald's or CAPK? Jerry said it depends on the position. McDonalds probably pays more than the custodian position pays. Jimmie also asked if we ever use online education to help with education for the teachers. Jerry Meade explained that we have partnerships with other colleges to provide higher education.

Curtis Floyd asked, if CAPK shifts focus to the 3-year-olds, will there be 4-year-olds not getting services? Jerry Meade said that the Transitional Kindergarten takes care of the 4-year-olds.

Jerry Meade emphasized that the cost per child needs to be increased and reduce the number of children served. Even with that level of reduction, we will serve more children than we are currently serving.

Lily Pimentel-Stratton said the increase in benefits and salary are equally important as teachers are leaving to go to the public schools to fill the Transitional Kindergarten (TK) positions.

Curtis Floyd asked if the funds from consent agenda item IV(m) could have been used to help retain staff. Jerry Mead said some funds were used for a retention bonus and recruitment bonus. The compensation plan will be coming to the board soon and will include a comparison between CAPK teacher salaries to the salaries of TK teachers. Jerry said the money in the personnel category can be used to support higher salaries and incentives for teachers.

Jonathan Mullings asked about the reallocation of funds and serving less children in Early Head Start with the cost per child going up significantly. Jerry said a lot of the money will go to teacher salaries and benefits.

Fred Plane said this is a significant departure from what we have done in the past. The Board has made a commitment to enhance the benefit package and directed staff to prepare a quarterly report for the Board to follow the progress and make sure the funding decisions are paying off. Jerry Meade stated that once the proposed changes are approved by the Office of Head Start and the shifts take place, we anticipate being fully enrolled in the next school year.

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

e. August 2023 Financial Statements – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the financial reports to the Board and referenced that a summary of the reports is noted in the Budget & Finance Committee minutes included in the agenda packet.

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

VI. CAPK Foundation Report

a. CAPK Foundation Board Report – Catherine Anspach, Director of Development – ***Action Item***

Catherine Anspach presented the above action item for approval and provided a summary of the latest meeting of the Foundation Board of Directors and requested approval of the minutes from the Foundation Board meeting held on May 30, 2023 and the financial reports attached.

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

VII. Advisory Board Reports

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

Nila Hogan presented the October Policy Council report and minutes from the September 26, 2023 for approval.

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

VIII. Chief Executive Officer Report

No report

IX. Board Member Comments

No comments.

X. Closed Session

Motion was made and seconded to enter into closed session at 1:48 pm. Carried by unanimous vote (Jimenez/Flores).

a. Conference with Real Property Negotiators Pursuant to Section 54956.8.

Property Address:	5005 Business Park North, Bakersfield, CA 93309
Agency Negotiators:	Jeremy Tobias, Tracy Webster, Louis Gill, Pritika Ram, and Emilio Wagner, and Jeff Andrew.
Negotiating Parties:	RLH Fire Protection, Inc.
Under Negotiation:	Concerning Price & Terms

Motion was made and seconded to return to open session at 1:56 pm. Carried by unanimous vote (Ochoa/Cifuentes).

XI. Closed Session Report

Fred Plane provided the closed session report and said the Board authorized the Chief Executive Officer to proceed with the Letter of Intent and execute all documents required for the sale of Business Park North, as long as the terms are similar to what was previously approved.

XII. Next Scheduled Meeting

Board of Directors Meeting
12:00 pm
Wednesday, November 29, 2023
Location to be determined.

XIII. Adjournment

The meeting was adjourned at 2:02 pm.

DATE:	November 1, 2023
TIME:	12:00 pm
LOCATION:	CAPK Administrative Office 5005 Business Park North Bakersfield, CA 93309

Personnel Committee Minutes

1. **Call to Order**

   Committee Chair Maritza Jimenez called the meeting to order at 12:00 PM 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: Maritza Jimenez (Chair), Nila Hogan, and Jonathan Mullings

   Absent: Guadalupe Perez

   Others present: Jeremy T. Tobias, Chief Executive Officer; Louis Gill, Chief Program Officer; Tracy Webster, Chief Financial Officer; Pritika Ram, Chief Business Development Officer; Lisa McGranahan, Director of Human Resources; Emilio G. Wagner, Director of Operations; Gabrielle Alexander, Director of Finance; other CAPK staff.

3. **Public Comments**

   No one addressed the Committee.

4. **New Business**

   a. Head Start Personnel Update – Jerry Meade, Assistant Director of Head Start, Program – ***Info Item***

      Jerry Meade and Robert Espinosa presented an updated Enrollment Staffing Data report as of November 1, 2023. Jerry reported there were many promotions from non-direct services to direct services. Jerry also noted that the employees assuming these positions are fulfilling the current succession planning model.

      Jerry also informed the Committee that Head Start leadership officially received an under-enrollment notification from the Office of Head Start. A meeting has been scheduled and will include Board Member Fred Plane will collaborate on the development of a plan to address under-enrollment. Staffing challenges remain the primary reason for the under-enrollment issue and the staff plan to bring proposals for implementation to this Committee in January.

Nila Hogan inquired if we know of how many Head Start agencies are on a plan of action. Jerry Meade responded that there are many others on the same plan. Under-enrollment is a concern across most of the region, and we'll likely see our peers at the training.

Maritza Jimenez inquired about the duration of the plan of action. Jerry Meade responded that it's a 12-month period, but once we reach full enrolment, the agency will be monitored for an additional six (6) months.

Maritza Jimenez inquired if a separate committee is being developed. Jerry Meade responded that once we understand the expectations from the training, the team will bring forth recommendations to the Committee and Board of Directors.

Nila Hogan asked about the ramifications if we don't achieve full enrollment in 12 months. Jerry Meade responded that if enrollment is under 97% at the end of the 12-month period, we could be subject to a reduction of our base grant. Jerry added that based on the plan of action, we shouldn't be near chronically unenrolled. Jeremy Tobias added that the agency is confident we will reach our goal.

Lisa McGranahan stressed that Human Resources is working on strategies for recruitment and retention and collaborating with all appropriate departments to address these challenges. Jerry Meade added that there are mentoring cohorts being formed to help guide new and existing staff.

Maritza Jimenez asked how many individuals will be participating in the cohort, and how long is the program expected to last. Jerry Meade responded that it depends on how many are onboarded. He continued that the last group was approximately 40 people. Jerry added that the cohort does not end. The mentors will continue mentoring their mentees throughout their tenure. Maritza Jimenez recommended a marketing campaign to advertise this program to new employees.

b. Head Start Revised Job Description – Robert Espinosa, Program Design and Management Administrator – ***Action Item***

Robert Espinosa presented the above item for approval.

Jonathan Mullings inquired if the supervisor responsibilities shifted to another position. Robert responded that those responsibilities were shifted to the enrollment supervisor.

Maritza Jimenez asked for clarification on the education requirements. Robert responded that an associate degree is required, and a bachelor's degree is preferred.

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

c. Operations Reorganization – Emilio G. Wagner, Director of Operations – ***Action Item***

Emilio Wagner presented the above action item for approval.

Maritza Jimenez inquired if we are promoting a manager, will the service desk lead position be filled. Emilio responded that it is a new position and we're adding more responsibilities to this position. It is the plan in 2024 to incorporate later in the budget, but at this point we have enough support to move forward without filling the service desk lead position.

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

5. Old Business

a. Proposed Title for Reclassification of Executive Position – Jeremy T. Tobias, Chief Executive Officer – ***Action Item***

Jeremy Tobias presented the above item for approval and advised the committee members that the item was referred back to the committee by the Board for the purpose of reassigning a title for the new Chief position. Staff have engaged in additional research to bring forward a title that is a better match for the job description and staff recommend the new title of Chief Facilities and Technology Officer to replace the Chief Operating Officer title.

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

6. Committee Member Comments

- Maritza Jimenez – Thank you for turning around the information for the packet so quickly.

7. Next Scheduled Meeting

Personnel Committee
12:00 pm
To be Determined

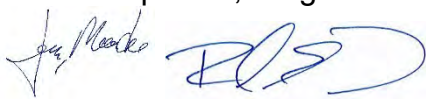
8. Adjournment

The meeting was adjourned at 12:29 PM.

MEMORANDUM

To: Personnel Committee

From: Jerry Meade, Assistant Director of Head Start, Program
Robert Espinosa, Program Design and Management Administrator



Date: November 1, 2023

Subject: *Agenda Item 4(a):* Head Start Personnel Update – **Info Item**

The Head Start and State Child Development Division is committed in continuing to provide an ongoing update regarding personnel challenges affecting the Head Start program.

The following information is provided to the Personnel Committee as of October 24, 2023:

- 597 staff employed.
- 104 vacant positions.
- Onboarded 12 staff.
- Nine (9) resignations (eight [8] direct services staff and one [1] administrative position).
- Seven (7) days of interviews were conducted for 12 open requisitions.

Job postings are still being featured on the Head Start California website. Ongoing recruitment efforts are being made for our direct service positions. The approved recruitment incentives are being marketed to reach qualified staff. Additionally, the retention incentive has been promoted and addressed at New Hire Orientation, and mentorship program staff are made aware of the requirements to obtain the incentive and remain employed with the organization.

Additionally, a new cohort of new hires were selected to be mentored by seasoned staff to receive guidance and support as they begin their journey as Head Start employees. Lastly, enclosed is the Enrollment Staffing Data Sheet that details the closed classrooms and staff vacancies for the closed and open classrooms.

Attachments:
Enrollment Staffing Data Sheet

Enrollment Staffing Data Sheet

Site	Funded	Reportable Enrollment	% Enrolled	Budgeted Staffed	Currently Staffed	Staff Vacancies	% Staffed
Alberta Dillard (PY)	40	37	93%	9	8	1	89%
Alicante	20	20	100%	5	5	0	100%
Angela Martinez EHS	24	15	63%	9	7	2	78%
Angela Martinez HS	60	37	62%	19	11	8	58%
Bakersfield College	32	24	75%				
Blanton	16	16	100%				
Broadway (PY)	40	29	73%	9	9	0	100%
California City (PY)	20	20	100%	4	4	0	100%
California Street	24	25	104%	14	14	0	100%
Cleo Foran EHS	8	7	88%	3	3	0	100%
Cleo Foran HS	15	13	87%	6	5	1	83%
Delano (PY)	76	57	75%	19	17	2	89%
E. Cal	40	30	75%	13	13	0	100%
E. Cal EHS	12	12	100%	6	5	1	83%
Escuelita Hernandez	16	15	94%				
Fairfax (PY)	39	26	67%	9	8	1	89%
Garden Pathways	11	8	73%				
Gianone	16	4	25%	8	5	3	63%
Harvey L. Hall EHS	60	35	58%	24	19	5	79%
Harvey L. Hall	80	31	39%	25	19	6	76%
Heritage (PY)	20	20	100%	4	4	0	100%
Kennedy	16	16	100%	9	8	1	89%
Lamont (PY)	20	20	100%	4	4	0	100%
Lathrop	24	17	71%	14	12	2	86%
Lodi	24	17	71%	13	10	3	77%
M. Massei	16	14	88%	9	8	1	89%
MJM EHS	16	14	88%	6	4	2	67%
MJM HS	55	19	35%	14	9	5	64%
McFarland (PY)	20	9	45%	5	4	1	80%
Mojave (PY)	20	12	60%	4	4	0	100%
Oasis EHS (PY)	8	3	38%	3	1	2	33%
Oasis (PY)	37	19	51%	11	9	2	82%
Pete Parra EHS	48	22	46%	18	11	7	61%
Pete Parra HS	80	47	59%	23	17	6	74%
Primeros Pasos EHS	16	15	94%	6	6	0	100%
Primeros Pasos HS	60	29	48%	15	11	4	73%
Rosamond (PY)	60	35	58%	16	13	3	81%
San Diego EHS	32	27	84%	17	16	1	94%
Seibert (PY)	20	20	100%	4	4	0	100%
Shafter EHS	24	17	71%	13	11	2	85%
Shafter	20	17	85%	5	5	0	100%
St. Mary's	24	24	100%	13	13	0	100%
Stockdale HS	60	0	0%	17	1	16	6%
Sterling EHS	64	29	45%	26	20	6	77%
Sterling HS	60	52	87%	18	16	2	89%
Sunrise Villa (PY)	20	17	85%	5	5	0	100%
Taft (PY)	60	43	72%	14	14	0	100%
Taft College	42	15	36%				
Tehachapi (PY)	34	30	88%	4	4	0	100%
Vineland (PY)	20	11	55%	4	4	0	100%
Virginia (PY)	20	20	100%	4	4	0	100%
Wesley (PY)	60	27	45%	11	10	1	91%
Willow (PY)	40	35	88%	9	9	0	100%
Home Base Kern 152	152	113	74%	14	14	0	100%
SJC EHS HB 130	130	82	63%	12	10	2	83%
Total	**2071**	**1368**	**66%**	**546**	**447**	**99**	**82%**

Closed Classrooms	Funded Enrollment	Staff Vacancies
Angela M. EHS ~ 24		
Class 3	8	2
Angela M. HS ~ 60		
Class C-FD	20	3
Gianone ~ 16		
Class 2	8	3
Harvey Hall EHS ~ 80		
Class 7	8	2
Class 8	8	3
Harvey Hall HS ~ 80		
Class C-FD	20	3
Class D-FD	20	3
MJM HS ~ 55		
Class B- FD	20	2
Class C- FD	15	2
Oasis EHS ~ 8		
Class 1 (HB)	8	2
Oasis HS ~ 37		
Class B-SS	17	1
Pete Parra EHS ~ 48		
Class 5	8	2
Class 6	8	2
Pete Parra HS ~ 80		
Class D-FD	20	3
Prim. Pasos HS ~ 60		3
Class C- FD	20	
Rosamond ~ 60		
Class C	20	2
Shafter EHS ~ 24		
Class 2	8	0
Stockdale HS ~ 60		
Class A-PD	15	2
Class B-PD	15	3
Class C-PD	15	3
Class D-PD	15	3
Sterling EHS ~ 64		
Class 6	8	0
Class 7	8	1
Class 8	8	3
Taft College ~ 60		
Class 5	8	0
SJC EHS HB ~ 130		
Stockton 6	12	1
Stockton 7	12	1
Classrooms Closed	**Total Slots**	**Staff Vac.**
27	**352**	**55**

	Slots	Staff Vac.
Closed Enrollment	**17%**	**55.56%**
Open Enrollment	**83%**	**44.44%**

Funded Enrollment	2071	1368 66%

Active Enrollment	1719	1368 80%

Enrollment Data Run Date 10/16/2023 Staffing Data Run Date

MEMORANDUM

To: Personnel Committee

From: Robert Espinosa, Program Design and Management Administrator

Date: November 1, 2023

Subject: *Agenda Item 4(b)*: Head Start Revised Job Description – **Action Item**

In response to the organizational structure changes made earlier this year, the Head Start and State Child Development division is presenting the Enrollment Coordinator job description for review and approval.

Summary of Proposed Changes

Program staff have worked with Human Resources to revise the job description to reflect the approved position within the organizational structure. Included with this memo is the job description as revised. Most of the routine tasks associated with the position remain unchanged. However, one significant change is the removal of supervisory responsibilities. This change will lower the grade from a grade nine (9) to a grade eight (8) in the CAPK compensation schedule.

Below is a description of the proposed position changes and fiscal sustainability:

Position Title	Proposed Changes	Current Grade	New Grade
Enrollment Coordinator	Reclassified from grade 9 to 8 due to removal of supervisory responsibilities.	9 Min: $24.21 Mid: $30.30 Max: $36.36	8 Min: $21.09 Mid: $26.34 Max: $31.61

Additionally, program changes shifted within the Enrollment and Attendance Department to increase the enrollment tasks required for this position. The attendance responsibilities have been removed to support these additional duties to ensure equity with the department.

Recommendation

Staff recommends the Personnel Committee approve the revised Enrollment Coordinator job description for the Head Start and State Child Development division.

Attachments:
Enrollment Coordinator Job Description

Enrollment Coordinator

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: Grade 08 **FLSA Status:** Non-Exempt **Date Approved:** TBD

SUMMARY:
Under the supervision of the Enrollment Supervisor, the Enrollment Coordinator is responsible for the oversight and management of the eligibility, recruitment, selection, and enrollment of the HS/SCD Division. The Enrollment Coordinator provides management and oversight of the Head Start and California Department of Education (CDE) state contracts enrollment requirements through an auditing and monitoring process completed by the enrollment department to mitigate fraud risks. Work is carried out under the general supervision of the Enrollment Supervisor but calls for considerable independent judgment on technical matters.

SUPERVISION RECEIVED:
Receives supervision from the Enrollment Supervisor.

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 accommodation may be made to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:
- Ensures full enrollment is always maintained.
- Provides guidance and ensures compliance on procedures and overall department production related to eligibility, selection, recruitment, and enrollment.
- Conducts department performance evaluations through a scheduled monitoring, reporting, and audit process that is data driven.
- Develops staff training from data outcomes that is delivered through on-site consultation, coaching, and mentoring of staff, and group trainings that includes measurable criteria leading to quality outcomes.
- Identifies and implements strategies to ensure consistency in process and compliance of departmental procedures.
- Ensures eligibility criteria and selection processes are implemented according to regulations and funding requirements.
- Ensures documentation for eligibility and certification is accurate and in compliance according to funding sources, prior to enrollment.
- Collaborates with Attendance, Program Staff, Support Service Staff, other departments, and community members as appropriate.
- Supervises recruitment, including planning, participation in recruitment events, ordering and distribution of materials, accessing media and technology, collaborating with community partners, and other recruitment activities to ensure compliance for the

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program.
- Provides technical and procedural assistance and training to administrative and program staff on ChildPlus.net and NoHo.
- Assists with audits and funding source reviews.
- Monitors for compliance with internal controls.
- Assists with developing, maintaining, and updating written policies and procedures as needed.
- Performs Attendance Specialist and Attendance Technician duties as needed.

Other Job Specific Duties:
- Attends all meetings, trainings, and conferences as assigned.
- Maintains a safe and functional work environment.
- Works alternative hours as assigned, including nights and weekends.
- Is proactive in the effort to recruit and enroll families that qualify for CAPK programs.
- 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.
- Understanding of socially and economically diverse families.
- Modern office practices, methods, procedures, and equipment, including computers.
- Word processing, spreadsheet, database, and related software applications.
- Knowledge of proper grammar in written communication.

Ability to:
- Deal with conceptual matters.
- Plan, organize, and allocate resources.
- Work independently.
- Communicate effectively, verbally and in writing.
- Prepare clear and concise reports.
- Exercise sound, independent judgment within general policy guidelines.
- Provide guidance and explain policies and procedures.
- Analyze problems and identify alternative solutions.
- Work with accuracy and attention to detail.
- Effectively organize and prioritize assigned work.
- Establish and maintain effective 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.

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- Associate degree from an accredited college or university in public administration, business administration, early childhood education, child development, social services, or related field required.
- Bachelor's degree from accredited college or university with a major in finance, social services, early childhood development, human services, behavioral science, public or business administration is preferred.
- Three (3) years working in an administrative field with an emphasis on finance, social services, case management, public administration, child development, or related field.

OTHER REQUIREMENTS:

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Must be fingerprinted, if required by funding source or state licensing, and have such records filed with the State Department of Social Services and Community Care Licensing.
- Bilingual language fluency (Spanish/English) desirable.
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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 accommodation may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Enrollment Coordinator			
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

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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					

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MEMORANDUM

To: Personnel Committee

From: Emilio G. Wagner, Director of Operations

Date: November 1, 2023

Subject: *Agenda Item 4(c)*: Operations Reorganization – **Action Item**

CAPK has experienced substantial growth over the last few years. With the increase of employees and facility needs, the current Operational structure needs additional staff support.

Facilities
Facility improvement projects have always been a large demand of the facilities team along with lease space management. Currently, there is one facility manager who oversees both lease administration and facility improvements.

The proposal is to add an additional facility manager to the structure. One manager will be responsible for lease space negotiations, maintenance, utilities, and CAPK facility maintenance. The second manager will be focused on facility improvements to include replacement of finishes, renovation, minor expansion, and minor construction. The two managers will also be cross trained on both sides of the operation to ensure there is no lapse in coverage.

Information Technology (IT)
Recently, a modification of the IT structure was made to distribute the load of the IT department by creating an infrastructure and service desk support arms of the department. The infrastructure side currently has a manager that oversees the CAPK communication infrastructure, and the services desk was structured with a supervisor. Both leadership roles report to the IT administrator.

To better support the service desk, we are proposing to return the former technology services manager position to oversee the service desk and maintain standards for technology. The current service desk lead will move into the manager position and the service desk lead will remain in the structure.

Fiscal Impact and Timeframe
The facility manager position was included in the Indirect Budget revision approved in October. The service desk lead will move into the technology services manager role and will have a $2,500 impact on the current year's budget. Salary savings with the division

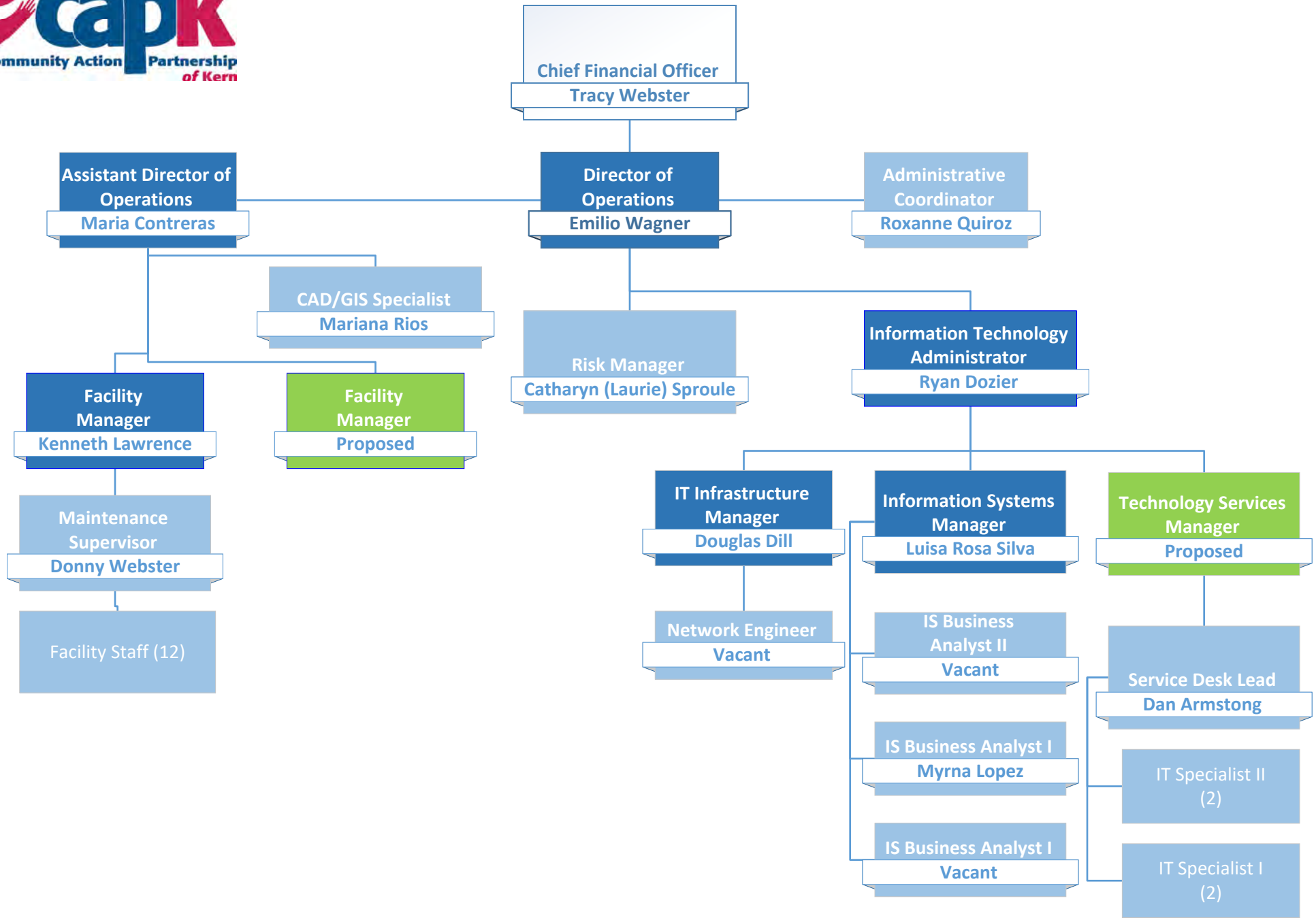
will absorb the increase. The service desk lead will not be filled but will remain within the organizational chart to provide opportunities for advancement within the department. At that time, a budget revision will be requested.

Strategic Plan Impact
As part of the 2021-25 Strategic Plan, specifically under Goal 4: *CAPK seeks to be an employer of choice and attract and retain a high-quality workforce to achieve the organization's desired results*, this proposal supports staff development, growth, and retention by balancing the workload of such an important department of CAPK.

Recommendation:
Staff recommends the Personnel Committee approve the addition of the Facility Manager and Technology Services Manager to the Operations organizational chart.

Attachments:
Operations Organizational Chart

Operations Division – Proposed Organizational Chart



Proposed: 11/01/2023

MEMORANDUM

To: Personnel Committee

From: Jeremy T. Tobias, Chief Executive Officer

Date: November 1, 2023

Subject: *Agenda Item 5(a)*: Proposed Title for Reclassification of Executive Position – **Action Item**

The item referenced above was presented to the Personnel Committee on October 4, 2023, and was approved for consideration and approved by the full Board on October 25, 2023. The item was listed as IV(d) on the Consent Agenda and was pulled from the Consent Agenda for further discussion and review. The Board deemed that the Chief Operating Officer (COO) title did not match up with the job description in relation to industry standards and requested the item be returned to the Personnel Committee for further evaluation and to propose a new title for the position.

Staff have engaged in additional research to bring forward a title that is a better match for the job description and propose the title of Chief Facilities and Technology Officer to replace the Chief Operating Officer title.

Recommendation:

Staff recommends the Personnel Committee approve the title of Chief Facilities and Technology Officer for the attached job description.

Attachments:

Item IV(d) from the Consent Agenda
Chief Facilities and Technology Officer Job Description

MEMORANDUM

To: Personnel Committee

From: Jeremy T. Tobias, Chief Executive Officer

Date: October 4, 2023

Subject: *Agenda Item 4(b)*: Reclassification of Executive Position – **Action Item**

In an effort to better streamline agency operations and to create a structure for better alignment of some of the Agency's key functions, Management is proposing approval of a reclassified Executive position and reorganization to be implemented immediately. The existing role of Director of Operations has grown in scope, as has the agency, and thus, this position should more accurately reflect an accurate workload and scope of responsibility.

Summary of Proposed Changes

After careful review of CAPK's operational support services, the scope of work for the Director of Operations has expanded due to the complexity and increase of demands from departments across the agency. The proposal is an upgrade of the job description of Director of Operations to be renamed to Chief Operating Officer.

Below is a description of the proposed position changes and fiscal sustainability:

Position Title	Proposed Changes	Current Grade	New Grade
Chief Operating Officer	Reclassified. The COO will oversee increased operations for facility maintenance, fleet management, IT, risk management, and business services.	14 Min: $48.72 Mid: $60.91 Max: $73.10	16 Min: $64.45 Mid: $80.54 Max: $96.66

Fiscal Impact and Timeframe

The proposed reclassified position is projected to have a fiscal impact of $8,500 in salary and benefit costs for the remainder of the year. The fiscal impact for future years would be planned for during the annual budget development process.

The reclassification of the job description and fiscal impact have been reviewed and approved by the Human Resources and Finance departments, respectively.

Strategic Plan Impact

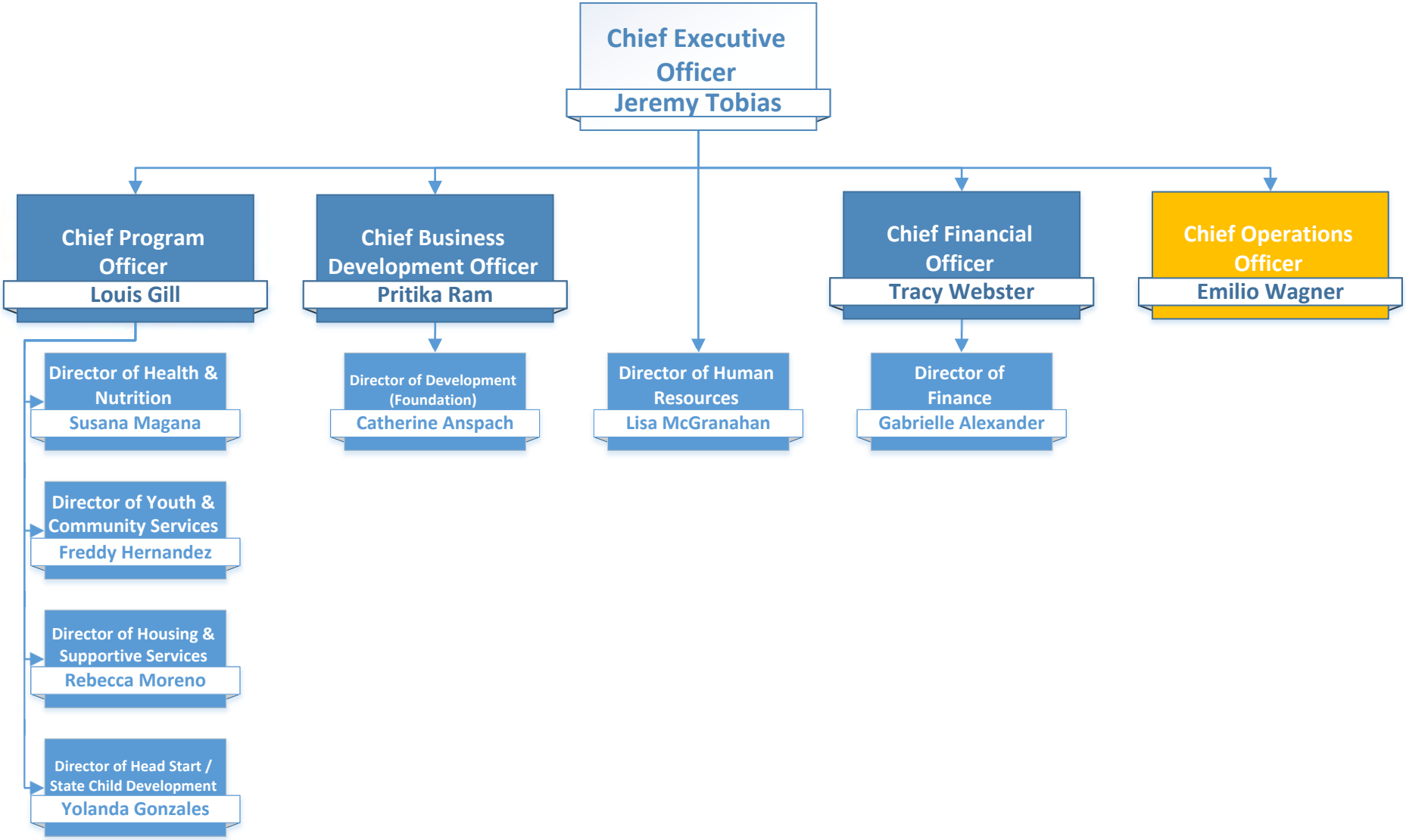
As part of the 2021-25 Strategic Plan, specifically under Goal 4: *CAPK seeks to be an employer of choice and attract and retain a high-quality workforce to achieve the*

organization's desired results, and as part of following objectives, the proposal supports staff development, growth, and retention:

Recommendation:
Staff recommends the Personnel Committee approve the reclassification of the Director of Operations to Chief Operating Officer and the organizational chart update.

Attachments:
Organizational Chart
Chief Operating Officer Job Description

Executive Leadership Team



Revised 09-2023

Chief Operating Officer

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: Grade 16 **FLSA Status:** Exempt **Date Approved:** TBD

SUMMARY:
Under the general direction of the Chief Executive Officer (CEO), the Chief Operating Officer (COO) will ensure that all divisions are appropriately provided support services by directing facility maintenance, fleet management, information technology, risk management, and business services. The COO will serve as the Responsible Managing Employee (RME) for agency construction projects and property improvements.

SUPERVISION RECEIVED:
Receives supervision from the CEO.

SUPERVISION EXERCISED:
Directly supervises IT Administrator, Risk Manager, and Assistant Director of Operations.

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 accommodation may be made to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:

- Develops short and long-range plans in coordination with the appropriate division directors related to information technology, facilities management, and maintenance, including recommended prioritization of resources.
- Communicates with Agency directors and management personnel, regulatory agencies, architects, engineers, inspectors, contractors, vendors, and others concerning facilities maintenance, operations, planning, and construction to exchange information, resolve issues, and ensure effective services.
- Responsible for property management, including leases, property acquisition, appraisal, notice of federal interest, and any permits and inspections.
- Responsible for implementing and monitoring agency security and safety.
- Oversees and monitors the work of the maintenance department, including maintenance, renovation, and new construction of all agency facilities.
- Oversees and monitors the warehouse and distribution building.
- Oversees the development of a coordinated fleet management system.
- Prepares site surveys, plot plans, drawings, lay-outs, floor plans, and other data as required to pictorially or diagrammatically present proposals or situations. This includes cost estimating, design programming and 3-D modeling, rendering, animation of proposed projects.
- Assists and coordinates the Geographic Information System (GIS) software and related equipment with appropriate staff.
- Prepares and presents project status reports to be presented to the Board of Directors

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and Policy Council.

- Ensures Davis Bacon California State prevailing wage compliance with review of certified payroll, fringe benefits, accuracy of deductions, assisting, and employee interviews.
- Point of contact for all construction. Prepares required documentation for local building department to pull permits. Monitors construction by verifying work completed to plans and specs, signing off on invoices/pay applications, maintaining and organizing construction documents.
- Coordinates general liability insurance, loss control, worksite safety, workers compensation, disaster preparedness, facility inspections, and claims management.
- Oversees the Information Technology Department, ensuring network stability by planning and implementing hardware standards, resource management, and software solutions.
- Interprets and applies state and federal laws, contract rules, and regulations and policies appropriate to program operations.
- Monitors, establishes, and maintains strategies, objectives, and priorities for respective programs/contracts and apprises the CFO and CEO of the status of agency contracts/program performance on a periodic basis.
- Identifies problems with program performance regarding agency contracts and/or grants.
- Makes recommendations for and implements corrective actions.
- In conjunction with the CFO, develops and maintains an effective system of financial management and budget development that controls funds within the Division and meets all necessary financial management requirements and applicable regulations, including funding guidelines for program activities.

Other Job Specific Duties:

- Attends all meetings, trainings, conferences, and provides trainings as assigned.
- Maintains a safe and functional work environment.
- Works alternative hours as required, including nights and weekends.
- Is proactive in the effort to recruit and enroll families that qualify for Partnership programs.
- Performs any other like duties as assigned or as needed.

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.
- Word processing, spreadsheet, database, and other related software applications.
- Principles and practices of finance, real estate financing, economic development, and the Davis-Bacon Act.

Ability to:

- Solve problems effectively and efficiently.

- Deal with conceptual matters.
- Plan, organize, allocate, and control substantial resources.
- Communicate effectively, verbally and in writing.
- Attend evening and weekend meetings.
- Effectively present program information to the public.
- Work independently with little direction.
- Meet schedules and timelines.
- Plan, develop, and present mixed media presentations.
- Write creatively and clearly for general and specialized audiences.
- Maintain and organize a variety of files, records, and logs.
- Supervise employees professionally to achieve their goals and be self-motivating.
- Plan and organize work.
- Compose clear and concise reports and recommendations.
- Analyze situations accurately and adopt an effective course of action.

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor' degree in business administration, public administration, planning, construction, or closely related field preferred however, experience that demonstrates proficiency in the required skills and knowledge may be accepted in lieu of the degree requirement.
- Minimum of eight (8) to ten (10) years' experience working in facilities management, project management, or construction management.
- Possession of General Contractors license.
- Possession of Responsible Managing Employee (RME).
- Certification as Playground Safety Inspector preferred.

OTHER REQUIREMENTS

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Must be fingerprinted, if required by funding source or state licensing, and have such records filed with the State Department of Social Services.
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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.

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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 Chief Operating Officer			
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			x		

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Chief Facilities and Technology Officer

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: Grade 16 **FLSA Status:** Exempt **Date Approved:** TBD

SUMMARY:
Under the general direction of the Chief Executive Officer (CEO), the Chief Facilities and Technology Officer (CFTO) will ensure that all divisions are appropriately provided support services by directing facility maintenance, fleet management, information technology, risk management, and business services. The CFTO will serve as the Responsible Managing Employee (RME) for agency construction projects and property improvements.

SUPERVISION RECEIVED:
Receives supervision from the CEO.

SUPERVISION EXERCISED:
Directly supervises IT Administrator, Risk Manager, and Assistant Director of Operations.

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 accommodation may be made to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:

- Develops short and long-range plans in coordination with the appropriate division directors related to information technology, facilities management, and maintenance, including recommended prioritization of resources.
- Communicates with Agency directors and management personnel, regulatory agencies, architects, engineers, inspectors, contractors, vendors, and others concerning facilities maintenance, operations, planning, and construction to exchange information, resolve issues, and ensure effective services.
- Responsible for property management, including leases, property acquisition, appraisal, notice of federal interest, and any permits and inspections.
- Responsible for implementing and monitoring agency security and safety.
- Oversees and monitors the work of the maintenance department, including maintenance, renovation, and new construction of all agency facilities.
- Oversees and monitors the warehouse and distribution building.
- Oversees the development of a coordinated fleet management system.
- Prepares site surveys, plot plans, drawings, lay-outs, floor plans, and other data as required to pictorially or diagrammatically present proposals or situations. This includes cost estimating, design programming and 3-D modeling, rendering, animation of proposed projects.
- Assists and coordinates the Geographic Information System (GIS) software and related equipment with appropriate staff.
- Prepares and presents project status reports to be presented to the Board of Directors

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and Policy Council.

- Ensures Davis Bacon California State prevailing wage compliance with review of certified payroll, fringe benefits, accuracy of deductions, assisting, and employee interviews.
- Point of contact for all construction. Prepares required documentation for local building department to pull permits. Monitors construction by verifying work completed to plans and specs, signing off on invoices/pay applications, maintaining and organizing construction documents.
- Coordinates general liability insurance, loss control, worksite safety, workers compensation, disaster preparedness, facility inspections, and claims management.
- Oversees the Information Technology Department, ensuring network stability by planning and implementing hardware standards, resource management, and software solutions.
- Interprets and applies state and federal laws, contract rules, and regulations and policies appropriate to program operations.
- Monitors, establishes, and maintains strategies, objectives, and priorities for respective programs/contracts and apprises the CFO and CEO of the status of agency contracts/program performance on a periodic basis.
- Identifies problems with program performance regarding agency contracts and/or grants.
- Makes recommendations for and implements corrective actions.
- In conjunction with the CFO, develops and maintains an effective system of financial management and budget development that controls funds within the Division and meets all necessary financial management requirements and applicable regulations, including funding guidelines for program activities.

Other Job Specific Duties:

- Attends all meetings, trainings, conferences, and provides trainings as assigned.
- Maintains a safe and functional work environment.
- Works alternative hours as required, including nights and weekends.
- Is proactive in the effort to recruit and enroll families that qualify for Partnership programs.
- Performs any other like duties as assigned or as needed.

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.
- Word processing, spreadsheet, database, and other related software applications.
- Principles and practices of finance, real estate financing, economic development, and the Davis-Bacon Act.

Ability to:

- Solve problems effectively and efficiently.

- Deal with conceptual matters.
- Plan, organize, allocate, and control substantial resources.
- Communicate effectively, verbally and in writing.
- Attend evening and weekend meetings.
- Effectively present program information to the public.
- Work independently with little direction.
- Meet schedules and timelines.
- Plan, develop, and present mixed media presentations.
- Write creatively and clearly for general and specialized audiences.
- Maintain and organize a variety of files, records, and logs.
- Supervise employees professionally to achieve their goals and be self-motivating.
- Plan and organize work.
- Compose clear and concise reports and recommendations.
- Analyze situations accurately and adopt an effective course of action.

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor' degree in business administration, public administration, planning, construction, or closely related field preferred however, experience that demonstrates proficiency in the required skills and knowledge may be accepted in lieu of the degree requirement.
- Minimum of eight (8) to ten (10) years' experience working in facilities management, project management, or construction management.
- Possession of General Contractors license.
- Possession of Responsible Managing Employee (RME).
- Certification as Playground Safety Inspector preferred.

OTHER REQUIREMENTS

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Must be fingerprinted, if required by funding source or state licensing, and have such records filed with the State Department of Social Services.
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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.

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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 Chief Facilities and Technology Officer			
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			x		

DRAFT

DATE November 8, 2023
TIME 12:00 pm
LOCATION CAPK Administrative Office
5005 Business Park North
Bakersfield, CA 93309

Program Review & Evaluation Committee Minutes

1. **Call to Order**

Committee Chair Ana Vigil called the meeting to order at 12:03 pm 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: Ana Vigil (Chair), Jimmie Childress, and Yolanda Ochoa

Absent: Mia Cifuentes, Gina Martinez

Others Present: Tracy Webster, Chief Financial Officer; Susana Magana, Director of Health and Nutrition; Freddy Hernandez, Director of Youth & Community Services; and other CAPK staff.

3. **Public Comments**

No one addressed the Committee.

4. **Program Presentation**

a. CalFresh Healthy Living Presentation by Alan Rodriguez, Program Administrator

Alan Rodriguez provided a presentation about the CalFresh Healthy Living program and highlighted the program structure to explain how the program is funded and the goals of CalFresh, "to improve the likelihood that persons eligible for SNAP will make healthy food choices within a limited budget and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans and USDA food guidance." The CAPK team focuses on Live, Shop & Learn. Shop: food distribution and Farmers Market; Live: healthcare clinics and hospitals; and Learn: education to K-12 and afterschool programs.

Yolanda Ochoa asked what happens to food that is returned. Alan said that the nonperishable items can be redistributed but said there needs to be more education on the Shop domain. The Live domain is more of a challenge but there are more opportunities for collaboration. For the Learn domain – we subcontract with 3 subcontractors to help with this domain.

Yolanda asked how many Farmers Markets are in the County and Alan replied that there are currently 4 in Kern County. Both Yolanda Ochoa and Ana Vigil requested that the Farmers Markets include more of the rural communities. Alan said they are looking for ways to incentivize farmers to go into other areas, but the problem is that it is not profitable for the farmers. Alan will propose alternate locations to the farmers, and try to counteract the cost.

5. **New Business**

a. October 2023 Program Reports – Vanessa Mendoza, Grant Administrator - ***Action Item***

Vanessa Mendoza presented the October 2023 Program Reports for approval and provided notable highlights and showcased the CalAIM program and said each housing navigator has multiple clients and are exceeding the goals; however, there are many more clients that cannot be serviced due to insufficient staffing. There are focused efforts to hire additional staff to enhance our ability to provide increased outreach.

Jimmie Childress said the County is building 50 units on Roberts Lane and asked if CAPK has been designated any of those units. Vanessa Mendoza replied and said there is a lot of duplication of services with multiple agencies trying to place people. CES and the Collaborative work as a team to place clients.

Vanessa reported that the September 27th Feed the Need Food Drive at the Kern County Fair collected 30,000 pounds of food vs. 21,000 last year.

Jim Childress said he read that CAPK received a $5 million grant and wanted to know who provided the funding. Vanessa said that CAPK was invited to apply for the for the funding, but the details are confidential at this time at the directive of the funder. Vanessa said that Jeremy Tobias will provide more information, as appropriate, per the request of the donor.

Motion was made and seconded to approve the October 2023 Program Reports. Carried by unanimous vote (Ochoa/Childress).

b. October 2023 Application Status Reports & Funding Profiles – Vanessa Mendoza, Grant Administrator – ***Action Item***

Vanessa Mendoza presented the above action item for approval and highlighted the City of Bakersfield funding request, that if awarded, would provide essential components, such as cubicles, chairs, tables, and file cabinets for the upcoming move downtown.

Motion was made and seconded to approve the October 2023 Application Status Reports & Funding Profiles. Carried by unanimous vote (Ochoa/Childress).

c. 2023 California Coastal Commission, Whale Tail Grant - Vanessa Mendoza, Grant Administrator – ***Action Item***

Vanessa Mendoza presented the above action item for approval and said the Whale Tail grant has been awarded in past years and allows for summer programming for the Shafter Youth Center and Friendship House Community Center students. This unique marine education opportunity will allow staff to take the children at the centers to the coastal communities and aquariums where students will participate in a floating lab exploration and a hands-on sailing experience. The project will serve at least 80 students.

Motion was made and seconded to approve the 2023 California Coastal Commission, Whale Tail Grant. Carried by unanimous vote (Ochoa/Childress).

d. 2022-2023 Head Start and Early Head Self-Assessment – Sylvia Ortega, Quality Assurance Administrator - ***Action Item***

Robert Espinosa presented on behalf of Sylvia Ortega and reported that the HS/EHS self-assessment resulted in two program findings: Wage Comparability Study and Full Enrollment. Robert said that both areas are being addressed.

Motion was made and seconded to approve the 2022-2023 Head Start and Early Head Self-Assessment. Carried by unanimous vote (Childress/Ochoa).

e. October 2023 Head Start/State Child Development Program Activity Report – Robert Espinosa, Program Design and Management Administrator - ***Action Item***

Robert Espinosa presented the above action item for approval and provided a summary of the October 2023 Head Start/State Child Development Program Activity Report. Robert explained the challenges facing the Head Start programs with low staffing, which staff are actively and urgently addressing.

Ana Vigil said that a lot of people in the community do not know that Early Head Start is for 0-3 years old and encouraged more outreach to educate the community about the HS/EHS programs. Robert said that the program has lost a lot of the 4-year-olds due to the Transitional Kindergarten (TK) option and staff will be shifting focus more to the Early Head Start program.

Jimmie Childress asked about the 4-year-olds that may not be ready for Transitional Kindergarten or Kindergarten and asked if staff reaches out to the parents to discuss options for remaining in the Head Start program. Robert said staff does regularly communicate with parents and in those conversations take place, if necessary.

Motion was made and seconded to approve the October 2023 Head Start/State Child Development Program Activity Report. Carried by unanimous vote (Ochoa/Childress).

f. 2021 – 2025 Strategic Plan Update – Susana Magana, Director of Health & Nutrition – ***Info Item***

1. Goal Group 1 Update – Susana Magana reported on the highlights and said the recent Food Needs Assessment was completed through collaboration with other agencies and the data obtained proved to be very beneficial. There are many gaps regarding distribution, access, and affordability that impact the nutrition and health of Kern residents. Staff from the CalFresh Healthy Living Program led a team of goal group 1 members on a tour of the pantry at First Presbyterian Church and learned how the choice model is used with a point system. That particular pantry prioritizes culturally relevant foods and foods easily consumable by the homeless population. Board Member Michelle Jara-Rangel participates as a member of the goal group and arranged for a tour of the Food Bank. Susana also noted that if the individuals receiving food have a choice on the food provided, there is less waste, because often there are cultural foods that are more appropriate for some groups vs. others.

   Susana reported that over 250 people attended the Food Bank Ribbon Cutting ceremony on October 5th.

6. <u>Committee Member Comments</u>

No comments.

7. Next Scheduled Meeting

Program Review & Evaluation Committee
12:00 pm
To be Determined

8. Adjournment

The meeting was adjourned at 1:16 pm

CAPK
CalFresh Healthy Living

Alan Rodriguez,

CalFresh Healthy Living Administrator

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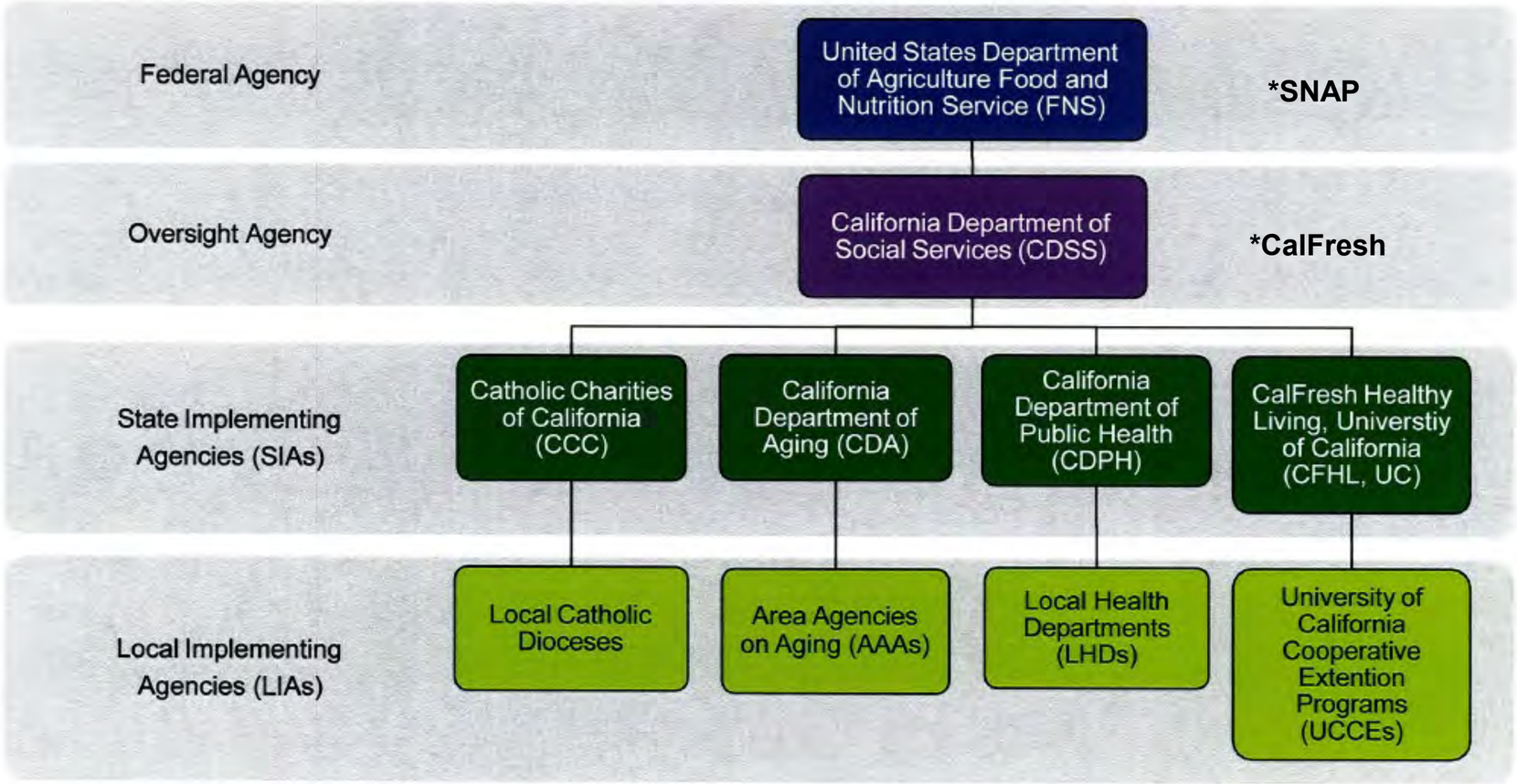
CalFresh Healthy Living Program Structure

The CalFresh Healthy Living program is California's Supplemental Nutrition Assistance Program Education (SNAP-Ed) program, which is funded by the United States Department of Agriculture Food and Nutrition Service (FNS). The California Department of Social Services (CDSS) oversees and collaborates with State Implementing Agencies (SIAs) that contract with Local Implementing Agencies (LIAs) throughout the state. Together, CDSS, the SIAs, and the LIAs deliver evidence-based programs and services throughout California.





CalFresh Healthy Living (SNAP-Ed) supports healthy, active and nourished lifestyles by teaching Californians about good nutrition and how to stretch their food dollars, while also building partnerships in communities to make the healthy choice, the easy choice.

Federal Level:

Supplemental Nutrition Assistance Program Education and Obesity Prevention Program

Goal:

To improve the likelihood that persons eligible for SNAP will make healthy food choices within a limited budget and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans and USDA food guidance.

State CFHL Priorities

- Focus on active living
- Focus on nutrition security
- Partner and work across socio-ecological models
- Address racial and health equity

DOMAINS

EAT DOMAIN	LIVE DOMAIN	SHOP DOMAIN
▪ Congregate meal /senior nutrition centers ▪ Fast food chains ▪ Mobile vending/food trucks ▪ Restaurants ▪ Soup kitchens ▪ USDA Summer Meals sites ▪ Other places people go to eat:	▪ Emergency shelters and temporary housing sites ▪ Faith-based centers/places of worship ▪ Health care clinics and hospitals ▪ Indian reservations ▪ Individual homes or public housing sites ▪ Group living arrangements/residential treatment centers ▪ Other settings where people live or live nearby:	▪ Farmers markets ▪ Food assistance sites, food banks, and food pantries ▪ FDPIR distribution sites ▪ Small food stores ▪ Large food stores and retailers ▪ Other places people go to access food
LEARN DOMAIN	**PLAY DOMAIN**	**WORK DOMAIN**
▪ Before- and after-school programs ▪ Early care and education facilities ▪ Extension offices ▪ Family resource centers ▪ Libraries ▪ Mobile education sites ▪ Schools (K-12) ▪ Schools (colleges and universities) ▪ WIC clinics ▪ Other places people go to learn:	▪ Bicycle and walking paths ▪ Community & recreation centers ▪ State/County fairground ▪ Gardens (community) ▪ Parks and open spaces ▪ Other places people go to play:	▪ Adult education, job training, TANF, and veteran services sites ▪ Military bases ▪ SNAP offices ▪ Worksites with low-wage workers ▪ Other places people go to work:

CAPK CFHL DOMAINS



Food Distribution and Farmers Markets



Healthcare Clinics and Hospitals



K-12 and Afterschool Programs

Work in the Farmer’s Markets

market match

Double your food dollars
GET MORE
FRUITS & VEGETABLES

FARMERS MARKET
FOOD NAVIGATOR
MICHIGAN FITNESS FOUNDATION





Work in the Food Pantries

nutrition pantry program

- Cultural & Dietary Accommodations
- Nutrition Education
- Environment
- Inventory: Food Sourcing & Waste Reduction
- Community Connections
- Policies & Procedures



SNAP-ED EVALUATION FRAMEWORK

Nutrition, Physical Activity, and Obesity Prevention Indicators

	READINESS & CAPACITY SHORT TERM (ST)	CHANGES MEDIUM TERM (MT)	EFFECTIVENESS & MAINTENANCE LONG TERM (LT)
INDIVIDUAL 	GOALS AND INTENTIONS ST1: Healthy Eating ST2: Food Resource Management ST3: Physical Activity and Reduced Sedentary Behavior ST4: Food Safety	BEHAVIORAL CHANGES MT1: Healthy Eating MT2: Food Resource Management MT3: Physical Activity and Reduced Sedentary Behavior MT4: Food Safety	MAINTENANCE OF BEHAVIORAL CHANGES LT1: Healthy Eating LT2: Food Resource Management LT3: Physical Activity and Reduced Sedentary Behavior LT4: Food Safety
ENVIRONMENTAL SETTINGS EAT, LIVE, WORK, LEARN, SHOP, AND PLAY 	ORGANIZATIONAL MOTIVATORS ST5: Need and Readiness ST6: Champions ST7: Partnerships	ORGANIZATIONAL ADOPTION AND PROMOTION MT5: Nutrition Supports MT6: Physical Activity and Reduced Sedentary Behavior Supports	ORGANIZATIONAL IMPLEMENTATION AND EFFECTIVENESS LT5: Nutrition Supports Implementation LT6: Physical Activity Supports Implementation LT7: Program Recognition LT8: Media Coverage LT9: Leveraged Resources LT10: Planned Sustainability LT11: Unexpected Benefits
SECTORS OF INFLUENCE 	MULTI-SECTOR CAPACITY ST8: Multi-Sector Partnerships and Planning	MULTI-SECTOR CHANGES MT7: Government Policies MT8: Agriculture MT9: Education Policies MT10: Community Design and Safety MT11: Health Care Clinical-Community Linkages MT12: Social Marketing MT13: Media Practices	MULTI-SECTOR IMPACTS LT12: Food Systems LT13: Government Investments LT14: Agriculture Sales and Incentives LT15: Educational Attainment LT16: Shared Use Streets and Crime Reduction LT17: Health Care Cost Savings LT18: Commercial Marketing of Healthy Foods and Beverages LT19: Community-Wide Recognition Programs

POPULATION RESULTS (R

TRENDS AND REDUCTION IN DISPARITIES

- R1: Overall Diet Quality
- R2: Fruits & Vegetables
- R3: Whole Grains
- R4: Dairy
- R5: Beverages
- R6: Food Security
- R7: Physical Activity and Reduced Sedentary Behavior
- R8: Breastfeeding
- R9: Healthy Weight
- R10: Family Meals
- R11: Quality of Life

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Thank You!

Program Resources: https://www.capk.org/programs/calfreshhealthyliving/

October 2023 Program Monthly Reports

PRE Committee November 2023

Housing and Supportive Services

Coordinated Entry Services

M Street Homeless Navigator Center

CalAIM - Homeless Services



Health and Nutrition Services

Cal-Fresh Health Living Program

Food Bank

Migrant Childcare Alternative Payment

Women, Infant, and Children



Youth and Community Services

East Kern Family Resource Center

Oasis Family Resource Center

Energy, Weatherization, and Utility Assistance

Friendship House Community Center

Shafter Youth Center

Volunteer Income Tax Assistance

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Coordinated Entry Services (CES)
Division/Director	Rebecca Moreno	**Program Manager**	Joseph Aguilar
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

Coordinated Entry Services (CES) is the system to assist communities in ending homelessness by providing a clear and systematic pattern for helping individuals to quickly access the most appropriate services available through standardized access, a standardized assessment process, and a coordinated referral (match) process for individuals to preventions, housing, and/or other related services. The following counties are currently being served by CAPK CES, Kern County.

Homeless Referrals/Assessments (SRV 7c)	Month	YTD	YTD Goal	Month Progress	Annual Progress
Kern County	2,708	20,033	14,000	232%	143%
Pending Assessments	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Kern Pending contact/call back	0	0	15	0%	0%
Performance: Number of applicants who received a response within 24 Hours	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Kern County	2,163	15,696	11,000	236%	143%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
1. Make CES more accessible for rural and non-shelter homeless individuals	No new updates with the Drop-In Center.
2. Increase staff recruitment and retention.	CES is currently in the process of recruiting a Program Specialist and Navigators.
3. Build provider network support with KHS-CES	Cal Aim expansion, hiring two more FTEs for Cal Aim.

Program Highlights

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	M Street Navigation Center
Division/Director	Rebecca Moreno	**Program Manager**	Laurie Hughey
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

CAPK operates the 147-bed homeless Low Barrier Navigation Center in partnership with the County of Kern. This 24-hour shelter offers housing, meals and an array of mental health, medical care and economic resources to un-sheltered individuals with pets and partners.

Shelter Services	Month	YTD	YTD Goal	Month Progress	Annual Progress
Overnight Residents (Assigned Beds) (FNPI 4a & SRV 7b, SRV 4m)	104	1,230	1,000	125%	123%
Total Clients Served	198	2,214	2,400	99%	92%
Pets (i.e., kennel, emotional support assistance and service pet)	8	68	100	96%	68%
Residents Under 90 days length of stay	55	748	700	94%	107%
Exits to Permanent Housing (FNPI 4b)	7	96	100	84%	96%
Exits-Self	22	195	150	176%	130%
Exits-Involuntary	72	757	700	123%	108%
Case Management Services (SRV 7a)	696	7,280	8,000	104%	91%
Critical Incidents	41	377	250	197%	151%
Shelter Residents Meals (SRV 5ii)	6,961	64,571	60,000	139%	108%
Number of Volunteers *(duplicated)*	99	1,195	100	1188%	1195%
Volunteers Hours *(duplicated)*	240	2,880	1,500	192%	192%
Safe Camping	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Total clients served (SRV 7b)	81	677	500	194%	135%
Current client census	52	442	300	208%	147%
Meals (SRV 5ii)	3,287	25,088	15,000	263%	167%
Pets	13	136	75	208%	181%
Clients moved to Shelter (SRV 4m)	1	10	50	24%	20%
Exits to Permanent Housing (FNPI 4b)	1	18	40	30%	45%
Exits-Self	2	43	50	48%	86%
Exits-Involuntary	16	107	75	256%	143%
Critical Incidents	5	33	100	60%	33%
Safe Parking	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Total clients served	4	76	50	96%	152%
Current client census	4	76	50	96%	152%
Clients moved to Shelter (SRV 4m)	0	0	25	0%	0%

Explanation (Over/Under Goal Progress)

Clients are not wanting to move into M Street, they seem to be content with services provided at safe camp. due to lack of staffing support, clients are not moving into housing.

Program Strategic Goals	Progress Towards Goal

1. Number of clients participating in job training program, (i.e. Project Hire-Up, financial Literacy, Recycling Lives, Open Door Network)	1 attending recycling lives, and 1 graduated from Project hire-up.
2. Increase job retention/recruitment at M street by (1) developing jo descriptions that accurately reflect job performance and (2) regrading/classification of job descriptions.	All job descriptions have been completed.
3. Amend M Street policy & procedure manual, intake packet post Covid.	In progress
4. Increase the number of clients who transition to permanent housing by 15% from the prior year (2022 - 99) to 114 clients.	Six (6) more clients transitioned into supported housing a total of 95 for this reporting period.

M Street Navigation Center - Client Demographic Information

Race Demographic	Month
18 - 24	15
25 - 34	35
35 - 44	57
45 - 54	42
55 - 61	30
62+	19
Total:	**198**

Race Demographic	Month
American Indian or Alaska Native	6
Asian	2
Black or African American	34
Native Hawaiian or Other Pacific Islander	0
White	131
Multiple races	3
Client Don't know / Refused	1
No Answer	21
Total:	**198**

Gender	Month
Female	79
Male	118
Trans Female (MTF or Male to Female)	

Zip Code	Month	Zip Code	Month
93301	43	94964	1
93302	1	93263	1
93304	21	93268	1
93305	18	93561	1
93306	10	92392	1
93307	10	93280	3
93308	24	93258	1
93309	8	74764	1
93311	4	97211	1
93312	3	76013	1
93313	1	93203	1
93314	1	90212	1
93205	1		
93206	1		
92234	1		
93240	1		
93241	1		
93250	1		
93501	1		
93555	2		
95811	1		
Not specified	30		
Total			**198**

Trans Male (FTM or Female to Male)	
Gender Non-Conforming (i.e. not exclusively male or female)	1
Client doesn't know	
Client refused	
No Answer	
Total:	**198**

Safe Camping - Client Demographic Information

Race Demographic	Month
18 - 24	3
25 - 34	15
35 - 44	27
45 - 54	19
55 - 61	8
62+	9
Total:	**81**

Race Demographic	Month
American Indian or Alaska Native	2
Asian	1
Black or African American	10
Native Hawaiian or Other Pacific Islander	2
White	57
Multiple races	5
Client Don't know / Refused	-
No Answer	4
Total:	**81**

Gender	Month
Female	39
Male	42
Trans Female (MTF or Male to Female)	
Trans Male (FTM or Female to Male)	
Gender Non-Conforming (i.e. not exclusively male or female)	
Client doesn't know	
Client refused	
No Answer	
Total:	**81**

Zip Code	Month	Zip Code	Month
93301	19		
93304	4		
93305	9		
93306	4		
93307	7		
93308	8		
93309	7		
93312	1		
93313	1		
93238	1		
93240	1		
90013	1		
93555	1		
93556	1		
93263	1		
75014	1		
79701	1		
Not specified	13		
Total			**81**

Program Highlights

1 client moved from safe camp into M Street, due to lack of structure and no security screening, clients are not willing to move into M Street. I client housed, as of 11/1, Program Specialist position added.

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Month	October-23	**Program/Work Unit**	California Advancing and Innovating Medi-Cal (Cal AIM)
Division/Director	Rebecca Moreno Director of Community Services	**Program Manager**	Joseph Aguilar
Reporting Period	January to December 2023		

Program Description

Cal AIM is a new initiative by the Department of Health Care Services (DHCS) to improve the quality of life and health outcomes of Medi-Cal beneficiaries by implementing broad delivery of system, programmatic, and payment system reforms. A key feature of Cal AIM is the introduction of a new menu of "in lieu of services" (ILOS), or Community Supports, which, at the option of a MediCal managed care health plan (MCP) and a Member, can substitute for covered Medi-Cal services as cost-effective alternatives. MCPs will be responsible for administering Community Supports. For this partnership, CAPK would serve as a Community Support providing rental assistance.

Housing Transition Navigation Services	Month	YTD	YTD Goal	Month Progress	Annual Progress
Housing Navigator to client ratio 1:75	294	586	300	1176%	195%
Housing Deposits	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
One time use up to $5000 per client	3	31	25	144%	124%
Housing Tenancy and Sustaining Services	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Housing Navigator to client ratio 1:75	16	61	150	128%	41%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
Milestone 1: 2 FTE HN to establish caseload (1:35) by 3/31/23	Completed
Milestone 2: 2 FTE HN to establish caseload (1:35) by 6/30/2023	Completed
Milestone 3: 4 FTE HN to increase to full capacity (1:75) by 7/31/2023	Completed

Program Highlights

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	Program/Work Unit	CalFresh Healthy Living
Division/Director	Susana Magana	Program Manager	Alan Rodriguez
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The CalFresh Healthy Living (CFHL) program, Funded by the USDA and administered by CDSS, improves the nutritional health of low-income Kern County residents by providing access to nutrition education, physical activity education, and leadership within community collaboratives that focus on health and nutrition. The program does this by providing Direct Education classes, Indirect Education materials and resources, and Policy Systems and Environmental Changes (PSE's). CFHL has 3 subcontractors that assist in carrying out the goal of educating the student population.

Supplemental Nutrition Assistance Program-Education(SNAP-Ed) eligible participants, receiving Nutrition Education 10/1/2022-9/30/2023 (FNPI 5a) (SRV 5ff).	Month	YTD	YTD Goal	Month Progress	Annual Progress
Community Action Partnership of Kern (CAPK) Direct Education provided.	67	957	2,000	40%	48%
Kern County Superintendent of Schools (KCSOS) Subcontractor Direct Education provided.	1065	4,584	4,000	320%	115%
Kernville Unified School District (KUSD) Subcontractor Direct Education provided.	84	1,221	4,000	25%	31%
Lamont Elementary School District (LESD) Subcontractor Direct Education provided.	58	1,772	3,500	20%	51%
Complete the Healthy Food Pantry Assessment Toolkit (HFPAT) to identify potential growth opportunities for 6 different food pantries.	0	6	6	0%	100%
Cumulative Indirect Education: Indirect education, for SNAP-Ed purposes, is defined as the distribution or display of information and resources which involve no participant interaction with an instructor or multimedia.	2749	21,769	30,000	110%	73%

Explanation (Over/Under Goal Progress)

The annual goals were adjusted to realign with newly executed subcontracted agreements that span from October 2023 to September 2024. In the past Direct Education classes were the focus of CFHL Programs. Recently, the California Department of Public Health communicated that they wanted the programs to focus more on PSE efforts in the community. Over the next few months, numbers will fluctuate due to the shift in focus.

Program Strategic Goals	Progress

Minimize staff turn-over and become fully staffed.	Recruitment for the new Outreach Specialist position was completed and an offer was made and accepted. We estimate this new position start in November 2023. Also, in the month of October, there were 2 resignations. One for the program assistant position and one for a health educator position. The program Assistant position was flown internally and interviews have been scheduled for Early November 2023. The Health Educator Position was also flown and interviews will take place in mid-late November 2023 with the hope of bringing a new team member on Board in Early December 2023.
Partner with community agencies and collaboratives that are SNAP-Ed approved, including other CAPK Programs, to increase the amount of Direct Education, Indirect Education, and PSE's which improve the opportunities for the SNAP-Ed eligible population to have healthy food choices, physical activity, and nutrition information.	In October 2023, CFHL conducted Direct Education classes for BGLAD and Greenfield Family Resource Center. CFHL also started October 2023 by attending the Arvin National Night Out event and continued to attend Taft College, Apple Core Project health Fair, Cal-City Farmers Market, BC Farmers Market, Greenfield resource Fair and Trunk or Treat events in Lamont, Arvin, and Weedpatch. CAPK CFHL was also able to organize a collaboration with Vineland School District and the CAPK Food Bank to Donate 2 Pallets of Candy for the community. **Vineland Staff verbalized how much of an impact that collaboration was and how the event would not be a success without CAPK!**
Progress with assessing Food Pantries and the progress in partnering in implementing improvement measures based on the data of the Healthy Food Pantry Assessment Toolkit (HFPAT).	CFHL Is progressing with their Partnership with the Vineland School District Pantry. Assessment are progressing and partnership is being strengthened through participation in other events.
Creative a new Food Pantry Collaborative in Kern County where Pantries can collaborate, plan, and discuss ideas to improve services and strategically plan for encouraging Nutrition based decisions for clients.	The CFHL hosted the 3rd Kern County Food Pantry Collaborative (KCFPC) meeting on August 28, 2023, with a total of 24 participants. The next meeting will be held Virtually in January 2024.

Program Highlights

In October 2023 the quarterly CNAP meeting with conducted and had 18 participants. CFHL also attended the Kern Health Equity Project meetings alongside other CAPK Staff. There was a series of 3 meetings that were used in setting goals for the county, and community organizations, to focus on for the next 3 to 5 years. In addition, our team has been collaborating with student doctors over the recent months and one gave a presentation on client-elected health topics after a Direct Education class.

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Monthly Report 2023

Month	September-23	Program/Work Unit	Food Bank
Division/Director	Health & Nutrition, Susana Magana	Program Manager	Kelly Lowery
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The Food Bank provides food assistance to low-income families and individuals through a network of more than 150 agency partner distribution sites across Kern County.

TEFAP	Month	YTD	Annual Goal	Month Progress	Annual Progress
Individuals Served	54,784	469,622	500,000	131%	94%
Pounds Distributed	797,246	6,862,979	9,500,000	101%	72%
Pantry Program	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	91,233	567,003	500,000	219%	113%
Pounds Distributed	287,217	2,433,421	3,000,000	115%	81%
Fresh Rescue	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	17,823	165,846	150,000	143%	111%
Pounds Distributed	171,097	1,592,121	2,000,000	103%	80%
CSFP	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	5,012	43,591	57,600	104%	76%
Pounds Distributed	160,384	1,394,912	1,843,200	104%	76%
Free Farmers Markets	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	11,171	91,128	150,000	89%	61%
Pounds Distributed	68,389	772,629	1,000,000	82%	77%
Brighter Bites	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	4,816	34,914	80,000	72%	44%
Pounds Distributed	24,897	176,285	300,000	100%	59%
Snack Attack	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	1,902	6,797	2,000	1141%	340%
Pounds Distributed	952	8,719	10,000	114%	87%
Community Events & Other	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Individuals Served	1,654	15,928	20,000	99%	80%
Pounds Distributed	198,446	1,911,325	1,000,000	238%	191%
Totals	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Total Individuals Served	188,394	1,400,102	1,459,600	155%	96%
Total Pounds Distributed (SRV 5jj)	1,708,628	14,297,725	22,000,000	93%	65%
Volunteers (SRV 6f)	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Volunteers who received job skill training (e.g., paid partnership though service providers, duplicated)	54	334	250	259%	134%
Other Volunteers (i.e., general public, duplicated)	192	1,348	1,500	154%	90%

Explanation (Over/Under Goal Progress)
In the volunteer category, we have experienced a spike in engagement from both short-term and long-term volunteers. This is due in large part to the hard work and dedication of our Agency Relations team.

2023 Program Strategic Goals	Progress Towards 2023 Strategic Goals
Cultivate strong relationships with organizations working on food insecurity including the food policy council.	Attended multiple meetings in conjunction with other organizations to discuss the development of the food policy council.
Re-configure the pantry program from on-site shopping to online ordering.	Goal Reached.
Create additional access points in the county by adding new pantries as well as providing night and weekend pantry access.	We added 5 pantries this month. Our total pantry partner count is 148. We started the year with 119 pantry partner agencies.
Develop a classification system for measuring, tracking and increasing the nutrition level of the food distributed.	Classification of food in nutritional categories will begin in Q4 after the completion of the expansion project.
Develop a direct to client home delivery program for emergency food assistance.	Development of this program is set to begin in Q4 after the completion of the expansion project.

Program Highlights
Feed The Need Food Drive at the fair this month raised 30,000 pounds of food versus 21,000 in 2022. This month, Jeff Marsh joined the Food Bank Team as the Operations Supervisor. He brings a wealth of warehouse knowledge and experience that will continue to help the Food Bank become more efficient and accomplish more.

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Month	October-23	**Program/Work Unit**	Migrant Childcare Alternative Payment (MCAP)
Division/Director	Susana Magana	**Program Administrator**	Laura Porta
Reporting Period	January 01, 2023 to December 31, 2023		

Program Description

The Migrant Childcare Alternative Payment (MCAP) program provides childcare subsidy to migrant, agriculturally working families. Families can apply for child care services in six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once a family is enrolled in the program, the family can migrate anywhere in California to follow agricultural work and their childcare services can continue.

Services	Month	YTD	Goal	Month Progress	Annual Progress
Number of Child Enrollments	0	1,809	500	0%	362%
Childcare Providers (SRV 7f)	7	191	120	70%	159%
MCAP Subsidies (SRV 7e)	**Month of September processed in October**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Provider Payments-Subsidies Expended	$2,713,776	$ 22,177,578	$14,000,000	233%	158%
MCAP FY 2022 / 2023 Progress	**Current Month**	**FYTD**	**Goal**	**Month Progress**	**Annual Progress**
Child Enrollments	0	344	344	0.00%	100.00%
Provider Payments-Subsidies Expended	$2,713,776	$ 27,824,591	$21,500,000	151%	129%

Explanation (Over/Under Goal Progress)

For October 2023, The Migrant Childcare Program is at 100% enrollment level. The MCAP management team is currently shifting focus to concentrate on the review of the program policies, procedures, and practices to ensure compliance with all regulatory mandates. This review will ensure that the program continues to focus on service and policy quality and effectiveness to reach all program goals. Futher, management will be focusing on facilitating professional growth opportunities and teachnical assistance for the continued development of our program staff.

Program Strategic Goals	Progress Towards Goal
1. Fill Staff Vacancies.	MCAP is recruiting for a new team member in our Fresno County satellite office. Interviews will be scheduled in early November and we hope to have a new team member at this location by the end of the month.
2. Staff Retention and Training	MCAP's management team has been providing ongoing training and support sessions to our team on a monthly basis.

3. Contingency Staffing Plan & Solidify Program Growth.	MCAP's management team has been facilitating regular opportunities for cross-training in multiple areas in our department. Monthly compliance reviews provide a forum for quality of work verification and to develop our team's skills.

Program Highlights

For the month of October 2023, MCAP continued to be at full enrollment capacity. Based on our current enrollment and reimbursement totals, MCAP is projected to earn 100% of our increased contract amount. The management team is implementing a full training review for our team to enhance our ongoing staff training process, and facilitating cross-training opportunities for our team to enhance understanding of the regulatory requirements affecting our program. MCAP also welcomed our new team member, Jazmine Mendez to our team at the end of October 2023.

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Women Infants & Children (WIC) Nutrition
Division/Director	Susana Magana	**Program Manager**	Lorna Speight
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The Women Infants & Children (WIC) program provides education, breastfeeding support and food vouchers for families with infants, children up to age 5, and women who are pregnant, postpartum or breast feeding. CAPK WIC operates in 21 sites throughout Kern County, 5 locations in San Bernardino County, and through one mobile WIC clinic to reach hard-to-serve populations.

Services	Month	YTD	Goal	Month Progress	Annual Progress
Caseload (SRV 5g)	13,959		14,610	96%	
Local Vendor Liaison-Contact Stores (contact 67 vendors 1 contact required per quarter totaling 268 contacts per year)	22	229	268	99%	85%
Breast Feeding 30% of infants are breastfed (i.e., some, mostly or fully breastfeeding compared to formula)	1,005		900	112%	
Outreach	**Month**	**YTD**	**Goal**	**Month**	**Annual**
Online Enrollment	124	1,681	1,500	99%	112%
WIC Presentations and Outreach Events	5	87	72	83%	121%
Publication in newspaper, television, and/or social media postings (English and Spanish)	20	237	260	92%	91%
Regional Breast Liaison (RBL)	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Meet with key community stakeholders (i.e., medical managed care, hospital staff, lactation support, health care providers, other WIC agencies) in Region 24 to increase breastfeeding awareness and referrals to the WIC program, as well as share WIC digital materials and utilization.	14	104	120	140%	87%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress

Develop strategies to increase WIC retention and re-engagement with current participants	We are continuing to assign certification end date reports to staff in an effort to reach those participants whose certification has expired so they can be recertified.

Program Highlights

Community Action Partnership of Kern
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Month	October-23	**Program/Work Unit**	East Kern Family Resource Center (EKFRC)
Division/Director	Youth & Community Services	**Program Manager**	Anna Saavedra
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

East Kern Family Resource Center (EKFRC) is a regional resource center based in Mojave, Ca. The EKFRC assists individuals and families from the desert and Tehachapi Mountain communities. The primary focus is on referred families with children who are at risk of abuse and neglect, and families unprepared to enter kindergarten successfully. The EKFRC also assists walk-in clients with basic needs, clothing, faxing/copying services, HEAP applications and referrals.

Differential Response	Month	YTD	Annual Goal	Month Progress	Annual Progress
DR Referrals - Received from DHS	0	201	125	0%	161%
Case Management-Families (SRV 7a)	0	41	50	0%	82%
Case Management-Children (SRV 7a)	0	115	125	0%	92%
Differential Response Total	**0**	**357**	**300**	0%	119%

First 5	Month	YTD	Annual Goal	Month Progress	Annual Progress
Parents Receiving Case Management Services (SRV 7a)	2	38	30	80%	127%
Children Receiving Case Management Services (SRV 7a)	3	61	30	120%	203%
Parents Participating in Court Mandated Classes (FNPI 5d & SRV 5mm)	2	11	10	240%	110%
Children Educational Center Base Activities (FNPI 2b)	0	13	30	0%	43%
Children Educational Home Base Activities (FNPI 2b)	0	47	30	0%	157%
Children Summer Bridge Activities (FNPI 2b)	0	12	15	0%	80%
Family Support Services for non-clients with children 5 and under	97	488		#DIV/0!	
Collaborative Meetings Participated	1	10	12	100%	83%
First 5 Total	**105**	**680**	**157**	803%	433%

Walk-In Community Services (Duplicated Clients & Case	Month	YTD
Food Assistance	211	1357

House Hold Items	15	99
Hygiene Kits	25	175
Referrals	35	409
Emergency Clothing	102	543
Administrative Services & Copies	188	2624
Transportation Services	0	26
Education Supplies	9	80
Covid - 19 Supplies	22	114
Baby Supplies	25	169

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
1. Find additional funding.	We submited several grant applications to First 5 - Kern. We are waiting to see iof our proposal was approved.
2. Participate in community events.	EKFRC participated in the Career Expo 2023 at the Mojave Space Port on October 27, 2023. We had the opportunity to share all the services we provide at the Center and also share career opportunities within CAPK.
3. Expand our reach across the East Kern Communities.	We continue to promote our program services every month at the East Kern Collabirative.

Program Highlights

The East Kern FRC has moved to a new location in the city of Mojave. The new locations allows for additional services and collaboration with other community partners.

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Month	October-23	Program/Work Unit	Oasis Family Resource Center
Division/Director	Fred Hernandez	Program Manager	Eric Le Barbe
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The Oasis Family Resource Center provides resources, education, and crisis assistance to individuals, families, and children in Ridgecrest and surrounding communities. They focus on providing case management and educational support to families to build resilience

First 5 Kern (Unduplicated Services)	Month	YTD	Annual Goal (12 Mo)	Month Progress	Annual Progress (12 Mo)
Parents Receiving Case Management Services (SRV 7a)	1	37	30	40%	123%
Children Receiving Case Management Services (SRV 7a)	2	37	30	80%	123%
Parents Participating in Court Mandated Classes (FNPI 5d & SRV 5mm)	0	12	10	0%	120%
Children Educational Home Base Activities (FNPI 2b)	2	32	15	160%	213%
Children Summer Bridge Activities (FNPI 2b)	0	19	10	0%	190%
Family Support Services for non-clients with children 5 and under	25	230			
First 5 Total	**30**	**367**	**95**	**95%**	**386%**

Walk-In Community Services (Duplicated & Non First 5 Kern Clients)	Month	YTD
Food/Household Items (SRV 7c)	128	959
Household Items (SRV 7c)	150	1094
Baby Supplies	113	807
Referrals/Administrative Services (SRV 7c)	83	603
Court Mandated Correspondence	2	57
Emergency Clothing (SRV 7n)	40	173
Copies	20	185
Educational Supplies	46	307
Transportation Assistance (SRV 7d)	27	206
COVID-19 Supplies (SRV 5oo)	0	65
Total Community Services	**609**	**4456**

Explanation (Over/Under Goal Progress)

The Oasis FRC is on track to meet First 5 Kern goals for the fiscal year 2022-2023.

Program Strategic Goals	Progress Towards Goal
1. Offer Court Mandated Nurturing Parenting Class every other quarter.	2. Two parents graduated in October. The class will be offered again in January.

2. Apply for three funding opportunities that would help extend range of services outside First 5 clients for under served families (Parenting, Children 6-18, seniors, and homeless individuals).	The Oasis was awarded a $5,000 grant from Albertson's for hygiene kits and $10,000 from Wells Fargo for emergency supplies in October.
3. Participate in community outreach activities to promote CAPK & Oasis FRC services and seek donations from local business partners (in-kind and monetary).	The Oasis FRC participated in several outreach activities in October, the Police Department Open House at Ridgecrest City Hall, The Cerro Coso College Career Fair and hosted a Halloween Trunk or Treat event at Ridgecrest City Hall for several hundred children, candies were provided from the Food Bank, CAPK Foundation, and Grocery Outlet . The OFRC also received 110 boxes of food from the LDS Church on 10/26.

Program Highlights

The Oasis Family Resource Center provided community services responding to a total of 266 inquiries in the month of October 2023, this was another new record for the busiest month since the OFRC opened in May 2021. The First 5 Kern program officer completed her semi-annual site visit this month and all OFRC files are up-to-date and no issues were found.

Community Action Partnership of Kern
Monthly Report 2023

Month	September-23	Program/Work Unit	Energy & Utility Assistance
Division/Director	Fred Hernandez	Program Administrator	Wilfredo Cruz Jr.
	January 1, 2023 - December 31, 2023		

Program Description

The Energy Program assists income-eligible Kern County residents with utility bill payment, free weatherization, and energy education at no cost to the participant. Weatherization services include weather stripping; repair or replacement of windows and doors, heating/ cooling appliances, stoves, refrigerators, and more.

Low-income Home Energy Program (LIHEAP) 2022 Ends December 2023	Month	YTD	Goal	Month Progress	Annual Progress
Households Served - Utilities Assistance		42			100%
Utility Payments		$ 63,947.00			100%
Households Served - Weatherization		64	64	0%	100%
American Rescue Plan Act (ARPA) 2021 Ends September 2023	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Households Served - Utilities Assistance	2	2,958	2,000	1%	148%
Utility Payments	$ 3,142	$ 3,559,518.72	$ 2,565,058	1%	139%
Low-Income Household Water Assistance Program (LIHWAP) 2021 Ends December 2023	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Households Served - Utilities Assistance	384	1,589	2,000	230%	79%
Utility Payments	$ 266,832.50	$ 1,126,404.08	$1,972,332	162%	57%
Low-income Home Energy Program (LIHEAP) 2023 Ends June 2024	**Month**	**YTD**	**Goal**		
Households Served - Utilities Assistance	264	3,935	1,900	167%	207%
Utility Payments	$ 312,821	$ 5,657,000.20	$ 2,587,322	145%	219%
Households Served - Weatherization	13	101	106	147%	95%
Supplemental Low-Income Home Energy Assistance Program (SLIHEAP) 2023 Ends May 2024	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Households Served - Utilities Assistance	16	141	145	132%	97%
Utility Payments	$ 8,114.08	$ 196,940.32	$217,540	45%	91%
Emergency Supplemental Low-Income Energy Assistance Program (ESLIHEAP) 2023 Ends May 2025	**Month**	**YTD**	**Goal**		
Households Served - Utilities Assistance	711	2,195	1,000	853%	220%
Utility Payments	$ 933,405	$ 2,652,691.29	$ 799,736	1401%	332%
Households Served - Weatherization	0	0	0	N/A	N/A
Totals	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Total Households Served - Utility Assistance (FNPI 4z, SRV 4i, SRV 7b)	**1,377**	**10,882**	**5,900**	280%	184%
Total Utility Payments	**$ 1,524,315**	**$ 13,296,966.15**	**$ 7,124,712**	257%	187%
Total Households Weatherized (FNPI4h, FNPI 4z, SRV 4q, SRV 7b, & SRV 4t)	**13**	**170**	**170**	92%	100%

Explanation (Over/Under Goal Progress)

1) 2021 ARPA - contract funding has been exhausted. Will be closed on future reports.
2) 2022 LIHEAP has been fully expended.
3) 2023 ESLIHEAP - we do not expect to complete any weatherization under this contract in 2023. We have moved an additional 50% of this contract over to UA per community needs.

Program Strategic Goals	Progress Towards Goal

1) Fully implementing online client self-application for Utility Assistance	Currently in process of testing self-application system. Identifying issues and ongoing discussions with Hancock.
2) Become fully staffed and trained in Weatherization and Utility Assistance	Fully staffed in both UA and WX.
3) Fully expend 2022 LIHEAP and 2021 ARPA contracts by end of contract dates	Both contracts have been fully extended - ahead of expected closure dates.

Program Highlights

1) Per current trends, we will be starting fresh in January 2024 with the new LIHEAP2024 contract. It has been over six years since we meet the initial contract guidelines to finish the prior year LIHEAP contract by EOY (i.e. LIHEAP 23 by the initial contract end date of 12/31/23).
2) Over the last month, we have put on two LIHWAP after-hour events in the surrounding areas in Kern County - this has resulted in the biggest month of LIHWAP expenditures for us to date.
3) Utility payments processed by our team are so far this year, is the largest amount to date in the history of CAPK. This goes to show the growing needs of the community, especially for those who are still recovering from COVID-related financial woes.

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Friendship House Community Center (FHCC)
Division/Director	Fred Hernandez	**Program Manager**	Lois Hannible
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

Located in Southeast Bakersfield, the program serves children, adults, and families through after-school, summer and mentor programs, nutrition education, sports, access to social services, and more.

Youth Programs	Current Enrolled	Month (Added)	YTD	YTD Goal	Month Progress	Annual Progress
Youth Mentoring (FNPI 2c.2., FNPI 2c.3, SRV 2p) Reporting ends June 30, 2023	78	15	78	100	180%	78%
Summer Program (Max Capacity due to COVID) (SRV 2m)	N/A	N/A	69	35	N/A	71%
After School/Learning Pods Enroll (FNPI 2c.2., FNPI 2c.3, SRV 2p)	33	15	33	50	360%	66%
Medi-Cal Outreach		**Month (Added)**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Social media emails and impressions		2154005	13,356,749	20,000,000	129%	67%
Canvasing phone calls and flyers		1138	10,135	15,000	91%	68%

Explanation (Over/Under Goal Progress)

The Friendship House (FHCC) Summer Program ended on August 4, 2023. The FHCC is currently facilitating an afterschool program and mentor program for community youth. Program staff have been actively promoting both of these programs and as a result, program enrollment is increasing. The Medi-Cal program continues to provide community outreach and is utilizing billboards and GET to advertise Medi-Cal. In-person Medi-Cal application assistance is available at the FHCC on Tuesdays & Thursdays.

Program Strategic Goals	Progress
Plan and facilitate Friendship House (FHCC) Advisory Board fundraising event to benefit the Friendship House .	The FHCC Passport to Success fundraiser was held on Oct. 5th. The event was a huge success.
Recruit and secure staffing for the Friendship House.	The FHCC is currently recruiting for a part-time Activity Specialist and will soon be recruiting for a full-time CalVIP Outreach Worker. The Outreach worker is a new position.
Work with the CAPK Executive Team to increase the number of grants researched/submitted for the CAPK Friendship House.	The FHCC was recently awarded a CalVIP Outreach Worker grant , which the Program Manager worked with the CAPK grants team to secure. The FHCC was one of only two grantees that received this grant award from the City of Bakersfield

Community Action Partnership of Kern

Monthly Report 2023

Program Highlights
The Friendship House hosted a Passport to Success Fundraiser on Oct 5th, which raised close to $22,000 to provide for field trips and enrichment activities for our program youth. A huge THANK YOU to everyone for your unweaving support and generous donations! On Oct. 27th, the Friendship House hosted a Fall Carnival for the community, which was visited by over 300 carnival-goers. Participants enjoyed games, a scary house, a cake walk, and a costume contest. In addition to a scary good time, the event serves as an open-house for the Friendship House where the community is provided information on the programs and services. Thanks to all who attended and/or assisted with the event.

Community Action Partnership of Kern

Monthly Report 2023

Month	October-23	**Program/Work Unit**	Shafter Youth Center (SYC)
Division/Director	Fred Hernandez	**Program Manager**	Angelica Nelson
Reporting Period	January 1, 2022 - December 31, 2023		

Program Description

The Shafter Youth Center (SYC) serves children, adults, and families through youth after-school, summer and pre-employment programs, parenting classes, nutrition education, sports, access to social services, and more.

Youth Programs	Current Enrolled (duplicated)	Month (unduplicated)	YTD (unduplicated)	Goal	Month Progress	Annual Progress
Summer Program starting in June (Max Capacity due to COVID) (SRV 2m) June/July	0	0	43	40	0%	108%
After School Program Enroll (FNPI 2c &SRV 2l) (hours of operation: 2-5pm; 1230p - 5pm for minimum day)	24	3	36	35	103%	103%

Community Programs	Month
Energy Program (Utility Assistance), Girl Scouts, Service Club, Community Meeting, Fitness Boot Camp, Zumba and Adult Basketball	6 groups

Outreach Activities	Month	YTD	Goal	Month Progress	Annual Progress
Outreach Events (presentations/informational updates)	1	10	6	200%	167%
Community Events (i.e., diaper, food, PPE distributions)	0	3	6	0%	50%

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Adult basketball has increased to 5x per week temporarily; Energy Program hosts appointments on site, 1x per month; Fitness Boot Camp meets 1x per week; Zumba class has been happening 2x per week. Zumba and Fitness Boot Camp have been drawing crowds of 25-30 people. Adult basketball is increasing with the weather changing and affecting outdoor play. Some nights hosts 20-25 players. Girl Scouts have resumed their sessions at SYC. They 2x per month. This month, SYC hosted meetings for a service club and a committee organizing a high school reunion.

Program Strategic Goals	Progress
1. Increase youth program registration as COVID restrictions ease up while maintaining a safe environment.	Program registration has been increasing steadily.

2. Increase attainment of program funding to provide larger variety of program offerings.	SYC has been applying for grant funding to expand service to our students
3. Increase community engagement, including volunteers, social media, program participation.	SYC has also been attracting high school students as volunteers to complete community service hours for graduation requirements. Volunteers assist student with homework and other activities.

Program Highlights

Shafter Youth Center has been asked to host the Children's Art Gallery and Art Workshops for the upcoming 2024 Shafter Colors Festival, to be held the last weekend of February.

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Volunteer Income Tax Assistance (VITA)
Division/Director	Fred Hernandez	**Program Manager**	Jacqueline Guerra
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

VITA offers no-cost tax preparation and e-filing for low and moderate-income individuals and families. VITA also assists eligible clients to take advantage of the Earned Income Tax Credit (EITC), increasing their tax return and boosting the local economy. All VITA services are provided by IRS-certified staff and volunteers.

Completed Tax Returns (SRV 3o) 10/01/2022 to 09/30/2023	Month	YTD	Goal Adjusted	Month Progress	Annual Progress
Federal	157	6,430	6,000	31%	107%
State	159	4,979	6,000	32%	83%

Refunds and Credits (SRV 3o) 10/01/2022 to 09/30/2023	Month	YTD
Federal Refunds	$103,950	$3,472,591
State Refunds	$38,759	$1,215,298
Federal EITC *(income limit $57,414/household)*	$27,227	$2,111,163
CalEITC *(income limit $30,000/household)*	$10,194	$492,380
Total Refunds and Credits	**$180,130**	**$7,291,432**

Individual Taxpayer Identification Number (ITIN) (SRV 3o) 10/01/2022 to 09/30/2023	Month	YTD	Goal Adjusted	Month Progress	Annual Progress
Applications (New/Renewal)	15	193	150	93%	129%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
Continue to build relationships in rural communities in order to reach more clients	VITA staff and volunteers are attending school and fall events throughout Kern County to raise awareness of the VITA program

Program Highlights

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Operations Division
Division/Director, Assistant Director	Emilio Wagner Director of Operations, Maria Contreras Assistant Director	**Program Managers**	Douglas Dill, Ryan Dozier, Laurie Sproule, Maria Contreras
Reporting Period	January 1, 2023 - December 31, 2023		

Division Description

Facility repair and maintenance, information technology, risk insurance, and facility planning.

Data Services

Activity	Requested	In-Progress	Processed	Processed YTD
Dynamic 365 Fixes	0	0	0	3
Dynamic 365 Enhancements	0	0	0	1

Projects

Universal Intake	Develop intake for programs that don't have an electronic process.	60%	60%
Contract Management System	Track and manage contracts within the Agency	90%	90%
In-kind Management	Application is used to track the total number of in-kind hours with built in automation. This application will eliminate the current paper process.	70%	70%
CalAIM - KHS	New grant form Kern Health Systems for the CALAIM funding. IS part is to generate flat files used to data upload and verifying SFTP is working correctly.	85%	85%
Referral Management Enhancements	1. Build the 3 referral contact attempt. 2. Build the process to close out Approval Emails 3. FRC process needs to bridge their Inquiry Process to Referral System (*This is a wish item, FRC do double work) 4. Add mentor program and medical program as new delivery frameworks and incorporate them into the workflows	100%	100%
FRC Platform Updates	Many enhancements and process updates to how the FRC capture data from walk in clients and their grant obligations.	100%	100%
Feeding America Service Insights Project	Effort to digitize the intake process for our Food Bank and partner sites.	20%	20%

Facilities

Activity	Requested	In-Progress	Processed	Processed YTD
Facility Work Orders	427	686	437	3012

Construction Projects

Head Start Expansion		Harvey Hall, Pete Parra,	99%	
Food Bank Expansion		Access Road & Site Utilities	83%	
Major Maintenance Projects				
Oasis Renovation			75%	
Angela Martinez			15%	
Stockdale HS			80%	
Friendship House Lighting/Pour-in-place			80%	
Playgrounds		Sterling, Angela Martinez, Pete Parra EHS	80%	

Information & Technology

Activity	Requested	In-Progress	Processed	Processed YTD
Help Desk Work Orders				2575

Information & Technology Projects

Description	*% Completed*	*Comments*
SJC WIFI Replacement	*80*	
SJC Firewall Replacement	*100*	
Head Start Expansion	60	

Risk Management

Workers Compensation Claims	Reported	Reported YTD
For Report Only	3	76
First Aid	3	19
Medical	0	8
Modified Duty	0	6
Lost Time	1	7
Under Invest / Non-Ind / Students / Parents / Volunteers / Clients	0	6
Property	1	17
Vehicle Incident / Grand Theft Auto	2	15
Motor Vehicle Accident	2	11
Work Place Violence / ODs / Death	0	3
Total	**12**	**167**

Program Strategic Goals	Progress Towards Goal
Develop a facility deferred maintenance program.	Initiated planning discussion for new work order system. The system will be designed to capture all deferred maintenance of facilities, incorporate associated budgets, and schedule remediation.
Develop and implement a Data Governance	TBD
Enhance customer experience —measured	TBD

Program Highlights

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/ Work Unit**	Community Development
Division/Director	Pritika Ram	**Program Manager**	
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The services under the Executive Division range from fund and grant development/research to outreach and media/public relations, as well as new business development. This includes project management of agency level initiatives, such as the 2021-25 Strategic Plan and CAA-related plans, and special projects.

Outreach Social Media	Month	YTD
Website User Sessions	13,800	212,651
Facebook Impressions (i.e., number of times users see content)	75,000	938,955
Other Social Media Impressions	14,000	201,917

Outreach Advocacy	Outreach Special Projects
Updating Advocacy Sharepoint	Tabled at SHRM Expo and acted as a sponsor for the event
Created a 6 month plan to further develop agency advocacy	Provided assistance for FHCC mixer and ran sound and visual packages
National Office (NCAP) and NCAF updates about the government shutdown	Orchestrated the CAPK Food Bank Event over 200 attendees
	Attended monthly PACT meeting for clients through KC Probation.
	Partnered With Head Start to create flyers and media for recruitment initiatives
	Provided updated Headshots for MCAP Staff
	Partnering with the city of Delano for LIHWAP Outreach Event
	Attended South High for Outreach opportunity
	Attended Tehachapi Vineyard Church to provide insight of CAPK services to other services providers in the mountain communities
	Attended Taft College to share CAPK services to staff and students

Grants In Progress/Research	Projects
In progress- CA Recycle SB 1383 Local Grant Assistance program. The Community Development team has contacted Kern County Public Works to subcontract in this application. The project scope we will propose will focus on administrative support for the food policy council and a food rescue program that connects donors to pantries and commodities.	Final Stages of the Food Bank and 211 impact and financial report.
Working on two sponsorship donations: AES Corporation is donating to EKFRC and Anthem is donating to CalFresh. Currently drafting sponsorship letters that express the program needs. Funds will be distributed under the Foundation	The Diaper Distribution Demonstration Research and Pilot Program has been awarded. This project will assist families in East Kern with monthly diapers and wipes.
Worked on grant through Costco for the Foundation. Funds will go towards supporting cooking classes at Shafter Youth Center.	

Community Action Partnership of Kern
Monthly Report 2023

Community Services Block Grant (CSBG)	ROMA
Staff will begin working alongside the IS team as we approach the end of year close out. Wipfli will be contracted to support the CSBG Annual Report 2023.	Staff (cohort of 4 individuals) have started the ROMA courses. Community Schools Partnership Program has implemented additional assessment scales as part of the intake and case management process.
Foundation	
Submitted $5,000 grant to Target for SYC Security Fencing	Helped to coordinate & execute FHCC Fundraiser
Coordinated Coat Drive with Aera for HeadStart kids including securing funding to underwrite the cost	Attended Buttonwillow Lions luncheon for networking opportunity
Coordinated donation of bikes for kids at Shafter & Friendship House Youth Centers	Developed Sponsorship Packages for Spring event "Gourmet for Good"
Submitted $5,000 grant to Bakersfield West Rotary for SYC Computer Lab equipment	Developed Annual Appeal Letter to mail to 10,000 homes in Kern County
Program Strategic Goals	**Progress Towards Goal**
1. Customer Relationship Management Projects, including Volunteer Management, inter-agency Referral Management, and contract management.	Continual Need: There is a low utilization of the inter-agency referral system. Staff plans to work with IS on how to best address this issue. Contract management has not been implemented. As part of the new Diaper Distribution grant, staff will begin using a MyCOPA as the CRM.
2. Increase grant development and marketing activities, which are aligned with the 2021-25 Strategic Plan.	Monthly Reporting by Goal leads continue. Progress is reported monthly to designated Board-Committee.
3. Agency-level adoption of Results Oriented Management & Accountability (ROMA) and Patient-Centered Data Driven Principles to programmatic and operational use.	New grant with CalCAPA on the Diaper Distribution Project, which includes ROMA family assessment scale.
Program Highlights	

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	Program/Division	2-1-1 Call Center Program
Division/Director	Pritika Ram	Program Manager	Sabrina Jones-Roberts
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The 2-1-1 Kern is a 24/7 information and referral service that provides local residents with comprehensive information and links to community health and human services at no cost. The 2-1-1 Kern has a database of 1,500 social service agencies that are available to the public through the 2-1-1 Kern Online Resource Directory at www.211KernCounty.org. The program has over 15 years of experience in providing and linking community members to vital services, and currently serves multiple communities in the Central Valley including Kings, Tulare, Stanislaus, Fresno, and Madera through the United Way partnerships.

Most Requested Services	Homeless Diversion Programs	Utility Service Payment	Food Pantries
Top 3 Unmet Needs	Rent Payment Assistance	Food Stamps	Homeless Shelter

Information and Referral Services Calls Handled	Month	YTD	Annual Goal	Month Progress	Annual Progress
Kern County (SRV 7c)	7,189	60,771	90,000	96%	68%
Kings County (SRV 7c)	228	2,502	4,000	68%	63%
Tulare County (SRV 7c)	792	8,664	18,000	53%	48%
Stanislaus County (SRV 7c)	706	8,327	19,200	44%	43%
Fresno & Madera	2,540	22,169	20,000	152%	111%
Merced & Mariposa (*effective March 2022*)	89	887	500	214%	177%
Total I&R Calls Handled	**11,544**	**103,320**	**151,700**	**91%**	**68%**

Staffing vs. Call Volume	Current Staff	Staff Needed Per Call	Staff Over/ Short
2-1-1 staff designated for calls handled across all counties contracts with the expectation of 42 calls per staff for an 8-hour shift.	14	27.5	**(13.50)**

Grant Funded Services	Month	YTD	Annual Goal	Month Progress	Annual Progress
CalFresh Application (SRV 7b & SRV 7c)	7	73	300	28%	24%
Medi-Cal Application (SRV 7b & SRV 7c)	3	45	100	36%	45%
First 5 Help Me Grow (HMG) Ages & Stages New Children Screened (SRV 5c, SRV 7b & SRV 7c)	24	305	300	96%	102%

2-1-1 Website Visitors	Month	YTD	Annual Goal	Month Progress	Annual Progress
Duplicated Visitors *(i.e., accessing 2-1-1 e-services and database resources)*	22,409	225,468	225,000	120%	100%

Other Calls	Month	YTD	Annual Goal	Month Progress	Annual Progress
LIHEAP (SRV 7b & SRV 7c)	5,272	55,257	45,000	141%	123%
Mental Health (SRV 7c)	364	3,746	3,700	118%	101%
Health and Human Service Referrals	10,323	89,033	110,000	113%	81%
Total Other Services	15,959	148,036	158,700	121%	93%

Explanation (Over/Under Goal Progress)
2-1-1 consistently aims to meet or exceed monthly and annual goals for all counties. The call volumes fluctuates throughout the year depending on weather conditions, special programs, or occasions. In previous months, the program experienced high call volumes attributed to callers request for tax preparation services and associated appointment needs. Call volumes have become more predictable in their range. Although, Kern, Kings, Tulare, and Stanislaus are under the monthly goal, call handling continues to be a necessity for all counties served.

Program Strategic Goals	Progress Towards Goal
1. Recruitment	2-1-1 is recruiting for 4 Information & Referral Specialists. The program conducted interviews on 10/17 and 10/17/23 with an objective to fill vacancies. The program transitioned 2 temporary employees to permanent. The program is recruiting for 1 Program Specialist and has conducted interviews on 10/26/23.
2. Retention of Staff	2-1-1 program offers database support, schedule accommodations, basic technical assistance and opportunities to recognize special occasions for existing employees to align with its overall objective of staff retention. The program also recognizes individuals for exemplary work and communicates appreciation.
3. Contract Retention	2-1-1 aims to achieve strengthened partnerships by effectively communicating, and meeting with partners and contract grantors to share performance data and discuss progress relative to its objectives, deliverables, and goals. The program is consistently working on meeting the reporting expectations of all funding sources and maintaining a trusting relationship to increase the opportunity for existing contracts to be retained.

Program Highlights
2-1-1 is pleased with exceeding the monthly goal for Fresno/Madera and Merced/Mariposa. The program held its monthly meeting with United Way Partners to discuss progress in call handling and recruitment efforts.

Community Action Partnership of Kern
Monthly Report 2023

Month	October-23	**Program/Work Unit**	Community School Partnership Program
Division/Director	Pritika Ram	**Program Manager**	Que'Mesha Banner
Reporting Period	January 1, 2023 - December 31, 2023		

Program Description

The Community School Partnership Program provides direct wrap around case management to school families for students who are enrolled within Bakersfield City School District's Community Schools. The program links student families to community-based services addressing food insecurities, housing stability, or other related basic services. The program is modeled after the Four Pillars of a successful Community School designed to mitigate academic and social impacts of emergencies affecting its local communities and improve school responsiveness to student and family needs.

Additional Requested Services	Food	Clothing	Employment
Referral Type/ Total	M.T.S.S Total (0)	F.A.C.E Total (72)	OTHER Total (17)

Services	Month	YTD	Annual Goal	Month Progress	Annual Progress
Families referred to Program (SRV 7c)	89	329	920	116%	36%
Total Families referred internally for Employment Resources (2-1-1)	2	35	153	16%	23%
Total Families referred internally for Food and Nutrition (2-1-1 or CalFresh)	12	85	153	94%	56%
Total Families referred internally for Housing (CES)	1	48	153	8%	31%
Total Families referred internally for Childcare (Head Start)	2	51	153	16%	33%
Total Families referred internally for Utility Assistance (Energy)	11	106	153	86%	69%
Total Families referred internally for Weatherization (Energy)	1	19	153	8%	12%
Families Receiving Case Management Services (SRV 7a)	13	31	460	34%	7%
Families Receiving Emergency Food Boxes	31				

Explanation (Over/Under Goal Progress)

The Community School Partnership Program entered the third month of the 23-24 academic year. The program was fully staffed and there is one Case Manager assigned to each school site. The program did not receive any referrals from the Multi-Tier System of Support (MTSS) team for the month of October. The program did receive majority of its referrals from the Family and Community Engagement (FACE) Liaisons at all school sites. The Case Managers attended parent-teacher conferences and regular and after-school events to interact with parents to promote the program and services offered.

Program Strategic Goals	Progress Towards Goal
1) Program Improvement	Program Supervisor revised its program flow chart into specified steps and timelines to ensure all program phases from recruitment, intake, case management, and internal/external referrals are met in a timely manner and improve the quality of the program.

2) Professional Development	Case Managers have began to implement SMART goals with families receiving case management services. This should build trust, engagement, and support to the families being served. It also allows the families to initiate behavior and lifestyle changes in their challenging areas.

Program Highlights

The program is now able to address an immediate need at each school by distributing emergency food boxes through our partnership with CAPK Food Bank to our student-families. The program distributed 31 emergency food boxes for the month of October.

Operations

Data Services

Facilities & Maintenance

Information Technology

Risk Management



Community Development

Grant Development

CAPK Foundation

Outreach & Marketing

2-1-1 Kern Call Center

Community Schools Partnership Program (CSPP)

Application Status Report
October 2023

Name	Description	Funder	Amount Requested	Amount Awarded	Decision Date	Status
Equitable Access in Child Nutrition Programs Project	CAPK does not have the capacity to undergo a second internal assessment/study at this moment.	US Department of Agriculture (USDA)	$ -	$ -		Abandoned
Community Food Projects Competitive Grant	Food Bank, CalFresh, and the Information Systems department do not have the capacity to undertake CFP Competitive Grant at this moment.	US Department of Agriculture (USDA)	$ -	$ -		Abandoned
Volunteer Income Tax Assistance (VITA) Matching Grant	Free tax preparation assistance for low-income individuals	US Internal Revenue Service (IRS)	$ 325,000.00	$ 325,000.00	10/2/2023	Awarded
CAPK's Family Resource Centers	Funding from this opportunity will allow FRCs to purchase bus passes, emergency supplies, and baby supplies that will assist homeless and low income individuals and families.	Wells Fargo	$ 20,000.00	$ 20,000.00	10/4/2023	Awarded
Nourishing Neighbors	This project will fund hygiene kits for homeless to low-income Oasis clients.	Albertsons	$ 5,000.00	$ 5,000.00	10/30/2023	Awarded
Invitation to Day 1 Families Fund Grant	In collaboration with the County of Kern and the Housing Authority, CAPK will operate a 31-unit permanent housing facility located in Oildale.	Day 1 Families Fund	$ 5,000,000.00	$ 5,000,000.00	10/31/2023	Awarded
ALDI Cares Community Grants	Through ALDI Cares Community Grants, we partner with nonprofit organizations that make a positive impact on Childrenâ€™s Health & Wellness and Food Insecurity while supporting Diversity, Equity and Inclusion programs. Whether your mission is to support children through education, arts, athletics or addressing food insecurity in your local community, we encourage you to apply for support from ALDI Cares Community Grants.	ALDI Grocery Stores	$ 5,000.00	$ 1,000.00	10/2/2023	Awarded
CWDB HRTP Resilient Workforce Fund Energy Grant	The Communications and Outreach department is collaborating with KCCD to strengthen the reach of the Workforce fund energy grant. Outreach efforts are focused on promoting the availability of training to community members in the space of evolving energy focused careers such as ev car mechanics.	Kern Community College District	$ 72,500.00	$ 72,500.00	10/20/2023	Awarded
Local Food Promotion Program	Feasibility study on a food incubator	US Department of Agriculture (USDA)	$ 250,000.00	$ -	10/31/2023	Denied
Community Based Organization Initiative	Homeless outreach services and resource distribution (harm reduction items) through comprehensive case management	Kern Family Health Care (KFHC)	$ 520,428.00	$ -	10/31/2023	Denied

Application Status Report
October 2023

Adams Legacy Foundation	For the 2022-2026 Grant Cycle we look to support organizations which use Nature to Strengthen, Nurture, and Heal the Soul. Additionally, we are interested in better understanding what it is about Nature that makes it so beneficial. Anyone willing to help us think about this please feel free to contact Blair Carty our Executive Director.	Adams Legacy Foundation	$ 5,000.00	$ -		LOI-Submitted
Target Community Grant	Funds will add Security Gates for SYC	Target	$ 5,000.00	$ -		Pending
Economic Opportunity Area	The City of Bakersfield (City) will fund grants for property and/or business owners within the Downtown EOA for site improvements and business expansion. Our application requested funds for supplies and equipment that are needed for the new administrative building.	City of Bakersfield	$ 66,976.36	$ -		Pending
Bakersfield West Rotary Community Grant - Fall Cycle	The Bakersfield West Rotary Foundation was established by the Rotary Club of Bakersfield West in 1994 with the mission of providing assistance to local organizations which serve interests in the areas of education, youth, literacy, and health.	Bakersfield West Rotary-Stroope Family Foundation	$ 5,000.00	$ -		Pending

Community Action Partnership of Kern
Funding Profile

Funding Information			
Funding Type	Private	**CAPK Program**	Community Development
Funding Agency	Kern Community College District	**Project Name**	CWDB HRTP Resilient Workforce Fund Energy Grant
CFDA	N/A	**Target Population**	Low income workers/Job seekers
Reapplication (Y/N)	N	**Number to be served**	Appx. 21,000
Estimated Request	$ 72,500	**Division Director**	Pritika Ram
Award Period	10/01/23-03/30/26	**Program Manager**	

Project Goal (One sentence goal statement)

Community Action Partnership of Kern (CAPK) will conduct outreach to their clients and the community to inform them of job skills training available through California Workforce Development Board High Road Training Partnership Resilient Workforce Fund grant # M89448

Project Description (Brief one paragraph description)

The Communication Department within the Community Development Department will conduct outreach CAPK clients and partners and wide variety of events. Alongside this staff will use various marketing channels to communicate with the public. This will include at tabling events in the community, on social media, and in the biweekly newsletter that gets sent out to over 9,000 individuals. CAPK will prepare a quarterly narrative report which details outreach activities and estimates the number of individuals reached through outreach activities. CAPK will present the quarterly narrative report along with and invoice no later than the 15th of the month following the end of the quarter.

Estimated Budget Summary

$72,500/29 months= $2,500 a month
Items include: Printing materials, staff time for postings, including in the newsletter

Recommendation

Staff recommends approval to submit the funding application and authorize the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

Approvals:

1. Division Director	Date	Mary Webster 4. Chief Financial Officer	11/01/2023 Date
Pritika Ram	11/01/2023		11/01/2023
2. Chief Business Development Officer	Date	5. Chief Executive Officer	Date
	11/01/2023		
3. Chief Program 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	City	**CAPK Program**	Operations
Funding Agency	City of Bakersfield	**Project Name**	Downtown Economic Opportunity Areas
CFDA	N/A	**Target Population**	CAPK
Reapplication (Y/N)	N	**Number to be served**	30
Estimated Request	$66,976.36	**Division Director**	Emilio Wagner
Award Period	11/23-11/24	**Program Manager**	N/A

Project Goal (One sentence goal statement)

Community Action Partnership of Kern (CAPK) is requesting $66,976.36 for the acquisition of cubicles, chairs, tables, filing cabinets, all essential components of our business relocation plan.

Project Description (Brief one paragraph description)

The relocation to our new business address necessitates the expansion of our workspace to accommodate employees. These supplies will not only create a conducive work environment but also enhance the overall productivity of our workforce. In an effort to ensure responsible resource allocation, we have secured a quote through a cooperative purchasing contract. This contract allows us to benefit from cost savings and expedited procurement processes while maintaining high-quality standards. These items are integral to our expansion strategy, as it will enable us to seamlessly integrate employees into our new workforce. They will provide dedicated workspaces, fostering a more organized and productive atmosphere.

Estimated Budget Summary

CAPK is requesting $66,976.36 for the acquisition ofcubicles, chairs, tables, filing cabinets, all essential components of our business relocation plan.

Recommendation

Staff recommends approval to submit the funding application and authorize the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

Approvals:

1. Division Director	Date	Stacy Webster 4. Chief Financial Officer	10/31/2023 Date
Pritika Ram	10/31/2023		10/31/2023
2. Chief Business Development Officer	Date	5. Chief Executive Officer	Date
	10/31/2023		
3. Chief Program Officer	Date		

Date Presented / Approved:

PRE Approval: _____ B&F Approval: _____ Executive Approval: _____ Board Approval: _____

Community Action Partnership of Kern
Small Funding Request ($50,000 or less per year)
October 2023

Funding Type	Private	**CAPK Program**	FHCC and SYC
Funding Agency	California Coastal Commission	**Project Name**	Empowering Kern Futures
CFDA	N/A	**Target Population**	Youth
Request	$33,164.25	**Division Director**	Freddy Hernandez
Award Period	March 2024- April 15, 2026	**Program Manager**	Lois Hannible and Angie Nelson
Description	This project will fund marine fieldtrips for two years. These marine fieldtrips will expand SYC and FHCC students to new career paths, instill a sense of stewardship, and gain a deeper connection to California's coast through hands-on experiences and activities. FHCC and SYC plan to take youth to California Coastal Ocean Adventures and Channel Islands Maritime Museum in summer of 2024 and Central Coast Aquarium in summer of 2025.		

Funding Type	Private	**CAPK Program**	EKFRC
Funding Agency	AES	**Project Name**	AES Sponsorship
CFDA	N/A	**Target Population**	East Kern
Request	$10,000	**Division Director**	Freddy Hernandez
Award Period	1 year	**Program Manager**	Anna Saavedra
Description	AES is pursuing a large solar and battery farm development in Mojave. They want to gift EKFRC $10,000 in unrestricted funds to help serve the community. This grant is being applied under the CAPK Foundation		

Funding Type	Private	**CAPK Program**	Cal Fresh Healthy Living
Funding Agency	Anthem Blue Cross	**Project Name**	Anthem Sponsorship
CFDA	N/A	**Target Population**	Kern County
Request	$10,000	**Division Director**	Susana Magana
Award Period	1 year	**Program Manager**	Alan Rodriguez
Description	Anthem Blue Cross is going to be a new provider for MediCal in Kern County. They want to gift Cal Fresh Healthy Living $10,000 in unrestricted funds to help support initiatives that combat food insecurity in Kern County. This grant is being applied under the CAPK Foundation		

Community Action Partnership of Kern
Small Funding Request ($50,000 or less per year)
October 2023

Funding Type	Private	**CAPK Program**	Friendship House Community Center
Funding Agency	Kern Community Foundation	**Project Name**	Women's and Girls' Fund
CFDA	N/A	**Target Population**	Youth girls
Request	$25,000	**Division Director**	Freddy Hernandez
Award Period	1 year	**Program Manager**	Lois Hannible
Description	LOI has been submitted and waiting on approval to apply. If accepted to apply, and if awarded, funds would be used for a STEM robotics after school program at FHCC. This program would be aimed at bringing young girls into the world of STEM.		

Recommendation	Staff recommends approval to submit the small funding application(s) up to $50,000 per year and authorize the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

Date Presented/Approved

Policy Council:	_____	PRE Presentation:	_____	B&F Approval:	_____	Board Approval:	_____

MEMORANDUM

To: Board of Directors

Karen Vazquez

From: Karen Vazquez, Senior Community Development Specialist I

Date: November 8, 2023

Subject: *Agenda Item 5c:* California Coastal Commission, Whale Tail Grant – **Action Item**

The Community Development Division is requesting approval from the Board of Directors to pursue a competitive funding application made available by California Coastal Commission. The intent of the application is to connect children and the general public to the California Coast through education and outdoor experiences. Grant funds must focus on reaching communities that have historically received fewer marine education and stewardship opportunities.

As such, our application initiatives will focus on increasing the marine-based educational opportunities available for children from Friendship House Community Center (FHCC) and Shafter Youth Center (SYC) by implementing the Empowering Kern Futures Project. The project will include a field trip to the Central Coast Aquarium and the Central Coast Ocean Adventures, where students will participate in a floating lab exploration and a hands-on sailing experience. These project activities will engage children in marine life through fun and interactive virtual and onsite programs. The project will serve at least 80 children and youth between the ages of 6 to 18 residing in economically depressed areas with high poverty, high crime, and low educational attainment so that they may gain new knowledge, appreciation, and curiosity about marine life.

These initiatives support CAPK's mission and Goal 2, Objective 2.1.2 that discusses utilizing data sources to identify pockets of underserved communities in rural areas. Our research indicates that marine-education opportunities are limited and are often excluded from formal curriculums in Kern County. This proposal was formulated through multiple discussions with the Program Managers from Friendship House and Shafter Youth Center. If awarded, the activities will be conducted during the Summer of 2024 and 2025 with the $40,203.90 requested in our application.

Recommendation

Staff recommends the Board of Directors approve, with resolution, the submission of the funding application for the California Coastal Commission's Whale Tail Grant.

Attachment:

Resolution #2023-19

RESOLUTION # 2023-19

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Application for funds from the California Coastal Commission For Empowering Kern Futures

The Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on November 8, 2023, in Bakersfield, California at a scheduled Board meeting 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 California Coastal Commission awards grants for related coast and ocean projects that involve 1.) youth education programs; 2.) programs for educating the general public or adults; 3.) climate change education and stewardship; and 4). shoreline cleanup and enhancement programs.

Whereas, the California Coastal Commission requires the governing body of the grantee to certify through a resolution that it approves the application for Commission grant funding and authorizes the execution by a representative of the grantee of a grant agreement on terms and conditions required by the Commission.

NOW, THEREFORE, be it resolved that the grantee hereby approves the submission of the funding application totaling $40,203.90 for the California Coastal Commission's Whale Tail Grant and authorizes the Chief Executive Officer, as the authorized representative, with authority to execute a contract with the California Coastal Commission and any amendments, if awarded.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 29th day of November 2023.

Fred Plane, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Program Review & Evaluation- PRE Committee

From: Sylvia Ortega

Date: November 8, 2023

Subject: *Agenda Item 5d:* 2022-2023 Head Start and Early Head Self-Assessment– **Action Item**

The Head Start/State Child Development program conducts an annual self-assessment to involve the agency in a review of its program's operations, goals, and objectives. Self-assessment is a process used to measure a program's effectiveness in meeting program goals and objectives. It also gives programs a chance to identify and make necessary course corrections early on before they become findings as part of a federal review. The agency must self-assess the implementation systems and services of program governance and management systems, fiscal integrity, Enrollment Recruitment Selection Eligibility and Attendance (ERSEA), environmental health and safety, Classroom Assessment Scoring System (CLASS), Early Childhood Environment Rating Scale (ECERS), comprehensive services and school readiness.

The Head Start and Early Head Start programs self-assessment resulted in two program findings in the areas of:

- Wage Comparability Study- The Head Start and Early Head Start programs are in the process of conducting an internal wage compensation comparability study.
- Full Enrollment- The program is actively working on its full enrollment initiative.

Plans of Action to address the two areas have been completed. Self-Assessment results are used to update applicable policies and procedures, and to develop improved strategies for the Grant Application for the subsequent year.

Recommendation

Staff recommends the PRE-Committee approve the 2022-2023 Head Start and Early Head Start Self-Assessment Report.

Attachment:

Summary of 2022-2023 Self-Assessment Process
2022-2023 Self-Assessment Report

Community Action Partnership of Kern
Head Start and Early Head Start
Summary of 2022-2023 Self-Assessment process

The Head Start/State Child Development self-assessment was completed from March 2023-April 2023. The process included an in-depth look of current program practices, operations, and management systems. A review of the self-assessment planning process was completed with key management staff. Staff received training and an overview of the monitoring checklists in preparation of completing the program self-assessment.

Self-assessment teams were comprised of key Head Start and Early Head Start staff. Multiple methods were used to gather information. Staff reviewed monitoring data from state reviews, folder reviews, care and supervision checklists, site visits, and observations. Teams reviewed requirements of the program, including comprehensive services and fiscal oversight.

The program self-assessment resulted in three program findings in the areas of:

- Wage and Comparability Study- The Head Start and Early Head Start programs are in the process of completing an internal wage compensation comparability study for the program.
- Full Enrollment- The program is actively working on its full enrollment initiative.

Through the self-assessment process and interviews with Head Start and Early Head Start Child Development staff, it has been determined that the program provides quality care and has consistent systems across program options. Head Start and Early Head Start funds have been used to improve and support the program and implement a process of continuous program improvement. These improvements include:

- Additional materials and supplies
- Maintenance Repair and Maintenance
- Training and Professional Development

Areas of Strengths:

- Child outcomes, readiness for kindergarten
- Engaging environments that encourage focused play, critical thinking, autonomy, and peer collaboration.
- Coaching and support is available to all teachers.

Self-Assessment results are used to update applicable policies and procedures, and to develop improved strategies for the grant application. The Director of Head Start/State Child Development will conduct meetings with key staff to ensure completion of the plans of action, including supporting documentation.

Community Action Partnership of Kern
Head Start/ State Child Development
2022-2023 Self-Assessment Report

Compliance Item: Wage Comparability Study

Compliance Items	Potential Areas of Non-Compliance	Person Responsible	Timelines	Corrective Action	Documentation	Expected Outcomes
Head Start Act Sec. 640(a)(5)(A) Allotment of Funds (i) ensure that compensation is adequate to attract and retain qualified staff for the programs involved to enhance program quality. Head Start Act Sec. 653(a) Comparability of Wages: Head Start agencies to provide compensation according to salary scales that are based on training and experience. Fair Labor Standards Act (FLSA)	The program finalized the SEIU bargaining unit positions Compensation Schedule May 2022. The agency finalized the last program wide Compensation Administrative Guide on April 22, 2015.	Director of Head Start/ State Child Development Human Resources Director	March 1, 2023, and ongoing	Conduct an internal wage compensation comparability study for the program (pending review and approval). Obtain Board approval to finalize the Wage Comparability Study and modify CAPK compensation schedule.	Approved Compensation Schedule	Comparability of wages will ensure that compensation is adequate to attract and retain qualified staff for the programs involved to enhance program quality.

Community Action Partnership of Kern
Head Start/ State Child Development
2022-2023 Self-Assessment Report

Compliance Item: Funded Enrollment Level

Compliance Items	Potential Areas of Non-Compliance	Person Responsible	Timelines	Corrective Action	Documentation	Expected Outcomes
Head Start Program Performance Standards 1302.15 Enrollment (a) Funded Enrollment: A program must maintain its funded enrollment level and fill any vacancy as soon as possible. A program must fill any vacancy within 30 days. Head Start Act 642(g): Requires Head Start programs to enroll 100 percent of its funded enrollment and maintain an active waiting list at all times with ongoing outreach to the community and activities to identify underserved populations. ACF-PI-HS-18-04: Program Instruction- Full Enrollment Initiative.	The Office of Head Start has the authority to designate an agency as chronically under enrolled and reduce the base grant for programs that are not fully enrolled.	Program Design and Management Administrator Enrollment and Attendance Manager	March 1, 2023 and ongoing	Hire and retain fully qualified staff in order to reopen classrooms.	Full Enrollment Reporting	Full Enrollment and active waiting list.

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales	**Month/Year:** October 2023
Program/Work Unit: Head Start/Early Head Start	**Program Manager/Administrator:** Carol Hendricks/Robert Espinosa
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	Disabilities	Over Income 131%+ up to 10% 101—130% Up to 35%
Head Start • 13 Classrooms Fully Closed	**1,242** 227	**824**	**66%**	**4%**	**5%** **4%**
Early Head Start • 14 Classrooms Fully Closed/ 1 Classroom Partially Closed	**829** 124	**602**	**73%**	**16%**	**8%** **6%**

Home Visiting Program	Cumulative Enrollment	Contract Enrollment Target
	260	**312**

Division Staffing = 701			
Currently Employed	Vacant Positions	Continuous Family Leave	Intermittent Family Leave
597	104	26	43

HIGHLIGHTS: 12 staff were onboarded and had 9 resignations. 7 days of interviews were conducted for 12 open requisitions.

Program Update & Compliance

The following events transpired in the month of September 2023:

- Staff participated in Loose Parts training.
- Early Childhood Educators (Educators), participated in professional development and were provided with two trainings. The Educators received Home Visiting Rating Scales Overview (HOVRS) training, and Home-Based Curriculum Overview training.
- Van Groningen and Sons Inc., a local farm in San Joaquin County, donated pumpkins for children and families.
- On October 13, 2023, staff in San Joaquin County participated in a Trunk or Treat event hosted by the San Joaquin Parks that yielded 29 interest slips for services.
- On October 26, 2023, a dental clinic was held for the families at the California St. center.
- On October 25, 2023, staff participated in the Halloweentown Trick or Treat Recruitment event at the MLK Community Center.

- On October 26, 2023, staff participated in the Fall Harvest Festival Recruitment event at the David Head Center.
- On October 28, 2023, staff participated in the Open-Door Network Carnival.
- Bakersfield College center had an unannounced licensing visit, and no findings were reported.
- Escuelita Hernandez and Blanton centers held fall harvest festivals for their families.

Central Kitchen October 2023				
Meals & Snacks	**Total # Prepared**	**Breakfast**	**Lunch**	**Snack**
Center Totals	**61,536**	23,480	18,334	19,498

CACFP

September 2023

Total Meals Delivered			**Meals Allocated**		**# of Meals Served**	**% of Meals Served**
Central Kitchen	Vendor Meals	Total Meals	CACFP/USDA	HS/EHS		
50,879	12,302	63,181	20,805	42,376	37,016	76%

Enrollment Staffing Data Sheet

Site	Funded	Reportable Enrollment	% Enrolled	Budgeted Staffed	Currently Staffed	Staff Vacancies	% Staffed
Alberta Dillard (PY)	40	37	93%	9	8	1	89%
Alicante	20	20	100%	5	5	0	100%
Angela Martinez EHS	24	16	67%	9	7	2	78%
Angela Martinez HS	60	35	58%	19	11	8	58%
Bakersfield College	32	25	78%				
Blanton	16	16	100%				
Broadway (PY)	40	32	80%	9	9	0	100%
California City (PY)	20	20	100%	4	4	0	100%
California Street	24	25	104%	14	14	0	100%
Cleo Foran EHS	8	8	100%	3	3	0	100%
Cleo Foran HS	15	13	87%	6	5	1	83%
Delano (PY)	76	58	76%	19	17	2	89%
E. Cal	40	30	75%	13	13	0	100%
E. Cal EHS	12	12	100%	6	5	1	83%
Escuelita Hernandez	16	15	94%				
Fairfax (PY)	39	26	67%	9	8	1	89%
Garden Pathways	11	11	100%				
Gianone	16	4	25%	8	5	3	63%
Harvey L. Hall EHS	60	37	62%	24	19	5	79%
Harvey L. Hall	80	31	39%	25	19	6	76%
Heritage (PY)	20	20	100%	4	4	0	100%
Kennedy	16	17	106%	9	8	1	89%
Lamont (PY)	20	20	100%	4	4	0	100%
Lathrop	24	20	83%	14	12	2	86%
Lodi	24	20	83%	13	10	3	77%
M. Massei	16	15	94%	9	8	1	89%
MJM EHS	16	15	94%	6	4	2	67%
MJM HS	55	20	36%	14	9	5	64%
McFarland (PY)	20	10	50%	5	4	1	80%
Mojave (PY)	20	13	65%	4	4	0	100%
Oasis EHS (PY)	8	3	38%	3	1	2	33%
Oasis (PY)	37	20	54%	11	9	2	82%
Pete Parra EHS	48	23	48%	18	11	7	61%
Pete Parra HS	80	47	59%	23	17	6	74%
Primeros Pasos EHS	16	15	94%	6	6	0	100%
Primeros Pasos HS	60	30	50%	15	11	4	73%
Rosamond (PY)	60	37	62%	16	13	3	81%
San Diego EHS	32	29	91%	17	16	1	94%
Seibert (PY)	20	21	105%	4	4	0	100%
Shafter EHS	24	19	79%	13	11	2	85%
Shafter	20	17	85%	5	5	0	100%
St. Mary's	24	24	100%	13	13	0	100%
Stockdale HS	60	0	0%	17	1	16	6%
Sterling EHS	64	32	50%	26	20	6	77%
Sterling HS	60	54	90%	18	16	2	89%
Sunrise Villa (PY)	20	18	90%	5	5	0	100%
Taft (PY)	60	46	77%	14	14	0	100%
Taft College	42	16	38%				
Tehachapi (PY)	34	30	88%	4	4	0	100%
Vineland (PY)	20	11	55%	4	4	0	100%
Virginia (PY)	20	20	100%	4	4	0	100%
Wesley (PY)	60	28	47%	11	10	1	91%
Willow (PY)	40	36	90%	9	9	0	100%
Home Base Kern 152	152	116	76%	14	14	0	100%
SJC EHS HB 130	130	88	68%	12	10	2	83%
Total	**2071**	**1421**	**69%**	**546**	**447**	**99**	**82%**

Closed Classrooms	Funded Enrollment	Staff Vacancies
Angela M. EHS ~ 24		
Class 3	8	2
Angela M. HS ~ 60		
Class C-FD	20	3
Gianone ~ 16		
Class 2	8	3
Harvey Hall EHS ~ 80		
Class 7	8	2
Class 8	8	3
Harvey Hall HS ~ 80		
Class C-FD	20	3
Class D-FD	20	3
MJM HS ~ 55		
Class B- FD	20	2
Class C- FD	15	2
Oasis EHS ~ 8		
Class 1 (HB)	8	2
Oasis HS ~ 37		
Class B-SS	17	1
Pete Parra EHS ~ 48		
Class 5	8	2
Class 6	8	2
Pete Parra HS ~ 80		
Class D-FD	20	3
Prim. Pasos HS ~ 60		3
Class C- FD	20	
Rosamond ~ 60		
Class C	20	2
Shafter EHS ~ 24		
Class 2	8	0
Stockdale HS ~ 60		
Class A-PD	15	2
Class B-PD	15	3
Class C-PD	15	3
Class D-PD	15	3
Sterling EHS ~ 64		
Class 6	8	0
Class 7	8	1
Class 8	8	3
Taft College ~ 60		
Class 5	8	0
SJC EHS HB ~ 130		
Stockton 6	12	1
Stockton 7	12	1
Classrooms Closed	**Total Slots**	**Staff Vac.**
27	**352**	**55**

	Slots	Staff Vac.
Closed Enrollment	**17%**	**55.56%**
Open Enrollment	**83%**	**44.44%**

Funded Enrollment	2071	1421 69%

Active Enrollment	1719	1421 83%

Enrollment Data Run Date 10/31/2023 Staffing Data Run Date

MEMORANDUM

To: Program Review and Evaluation Committee

From: Susana Magana, Health & Nutrition Director

Date: November 8, 2023

Subject: *Agenda Item 5f:* 2021-2025 Strategic Plan Update Goal Group #1 – **Info Item**

Goal Group 1 is dedicated to promoting efforts to "increase access to healthy, affordable food to support the health of the communities we serve" (Strategic Plan, 2021-2025). This goal group is comprised of the following staff: Susana Magana, Laurie Hughey, Vanessa Cortez, Alan Rodriguez, Blaine Hodge, and Kelly Lowery. These members represent various programs and the Executive Division. Board Member, Michelle Jara-Rangel, will also support efforts through her attendance and collaboration during our monthly meetings.

CAPK Strategic Goal 1
"Increased access to healthy affordable food to support the health of the communities we serve."

Meetings
Goal group 1 meets on the first Friday of every month.

Food Needs Assessment
CAPK contracted with Transforming Local Communities, Inc. (TLC) in spring 2022 to conduct a gap and resource analysis that will both provide a context for understanding how food supply, distribution, access, and affordability impact the nutrition and health of Kern residents; and provide data that can be used to create a three- to five-year strategic plan to reduce food insecurity for Kern residents. The assessment was completed and presented to the CAPK and a gathering of various Kern County emergency food distribution agencies. The report, along with interactive GIS mapping of various data including CAPK network emergency food distribution points, demographic data, locations of grocery stores, transit lines, and more has been published at feedingkern.org.

CalFresh Healthy Living
Program Administrator Alan Rodriguez led a team of goal group 1 members on a tour of the pantry at First Presbyterian Church. Site Coordinator Dave gave the team an overview of how the choice model is used with a point system. Also, the pantry prioritizes culturally relevant foods and foods easily consumable by the homeless population.

Food Bank Expansion

The 15.6-million-dollar Food Bank warehouse expansion project is almost complete. There are only a few elements remaining, but nothing that limits the Food Bank from operating at full capacity. We held a ribbon-cutting ceremony on October 5th with more than 250 guests in attendance including Congressman David Valadao. Following the ribbon-cutting ceremony, staff held an open house for agency partners and other community members.

Grant Funding for Added Partner Agency Capacity

Food Bank, Procurement, Finance, and Executive team staff are working together to expand the capacity for our agency pantry partners, especially in refrigeration. We are pleased to announce that we have been awarded a grant for this purpose that will enable us to provide these resources to dozens of pantry program agency partners. Applications have gone out to the CAPK Food Bank Pantry Program agency partners and will be reviewed beginning December 1 with a projected project completion date sometime in Q1 2024.

Attachment:
Action Plan Summary by Goal Group #1 - Update

Mission Statement

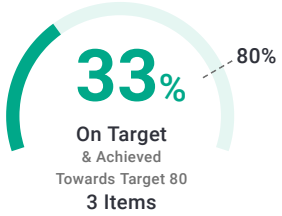
Organizational Slogan

Community Action Partnership of Kern will address underlying causes of poverty, alleviate the effects, and promote dignity and self-sufficiency in the communities we serve.

Vision Statement

We envision communities where all people have equal opportunities to achieve greater self-sufficiency and attain their version of the American Dream.

Vision Description



- 0% Critical
- 67% Off Target
- 0% Not Started
- 0% Deferred

My Items

Item	YTD Actual
1.1: Enhance accessibility through expansion of food distribution sites and services.	49%
1.2: Leverage new and strengthened partnerships to reach additional families and communities.	30%

Item	YTD Actual
1.2.2: Strengthen and expand partnerships with schools to reach additional children and families	55%

Susana Magana
My Items for 2023

Community Action...
As of November 1, 2023

YTD Actual 10/01/21 12/31/25

Objective
Enhance accessibility through expansion of food distribution sites and services. (1.1) (Last updated: 10/06/23)
Aligned to: #1 Food Access

Owner
Susana Magana

Measure:
Percent Complete

49% **0%**

YTD Target: 49%

YTD Actual 10/01/21 12/31/23

Objective
Leverage new and strengthened partnerships to reach additional families and communities. (1.2) (Last updated: 10/06/23)
Aligned to: #1 Food Access

Owner
Susana Magana

Measure:
Percent Complete

30% **0%**

YTD Target: 49%

Activity
Strengthen and expand partnerships with schools to reach additional children and families (1.2.2) (Last updated: 03/03/23)

Owner
Susana Magana

Measure:
Percent Complete

55% **0%** **100%**

YTD Target: 92.6%

Susana Magana
Contributing to for 2023

YTD Actual 10/01/21 12/31/25

Community Action...
As of November 1, 2023

YTD Actual 10/01/21 12/31/23

Objective
Leverage new and strengthened partnerships to reach additional families and communities. (1.2) (Last updated: 10/06/23)
Aligned to: #1 Food Access

Owner
Susana Magana

Measure:
Percent Complete

30% **0%** 12/31/23

YTD Target: 49%

Sub-Activity
Partner existing programs to support nutrition education and food distribution. (1.2.2.1) (Last updated: 09/12/22)

Owner

Measure:
Percent Complete

100% **0%** **100%**

YTD Target: 92.6%

Sub-Activity
Explore the potential to establish distribution sites at school sites. (1.2.2.2) (Last updated: 10/06/21)

Owner

Measure:
Percent Complete

0% **100%**

YTD Target: 92.6%

DATE	November 15, 2023
TIME	12:00 pm
LOCATION	CAPK Administrative Office 5005 Business Park North Bakersfield, CA 93309

Budget & Finance Committee Minutes

1. **Call to Order**

   Committee Member Nila Hogan called the meeting to order at 12:04 pm 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: Denise Boshers and Nila Hogan

   Absent: Michelle Jara-Rangel and Lily Pimentel-Stratton

   Others present: Tracy Webster, Chief Financial Officer; Gabrielle Alexander, Director of Finance; Rebecca Moreno, Director of Housing & Supportive Services; Freddy Hernandez, Youth & Community Services Director; and other CAPK staff.

3. **Public Comments**

   No one addressed the Committee.

4. **New Business**

   a. Head Start / Early Head Start Budget to Actual Reports for September 2023 – Tracy Webster, Chief Financial Officer – ***Info Item***

      Tracy Webster presented the above info item and provided a summary of the two attached reports. Seven months have expired for the budget year.

   b. 2024-2-25 Continued Funding Application for California Department of Social Services – Jerry Meade, Assistant Director of Head Start: Program – ***Action Item***

      Jerry Meade presented the Fiscal Year 2024-2025 Continued Funding Application for California Department of Social Services (CDSS) Programs (CMAP, CMIG, CMSS, CCTR) and reported the refunding applications are due on December 1, and the intent is to continue the programs with the funding identified. These programs along with our Head Start and Early Head Start programs, are essential in serving the communities we serve. The application must be submitted electronically so the Resolution recommendation specifically requests the Chief Executive Officer be authorized to execute the contract and assign a designee to submit the application upon his approval.

Denise Boshers asked how this funding request has differed from past years. Jerry said there is no difference.

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

c. 2024-2025 Continued Funding Application for California Department of Education State Preschool (CSPP) - Jerry Meade, Assistant Director of Head Start: Program – ***Action Item***

Jerry Meade presented the above action item for approval and reported a few years ago, the programs were separated, and this request addresses the state blended contracts for CSPP. The application submission process is the same as the previous agenda item, and the resolution identifies the Chief Executive Officer as the person designated to execute the contract and assign a designee to submit the application online.

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

d. September 2023 Financial Reports – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the above action item and reported the agency did not require a draw from the line of credit during the month of September. We were able to sustain an adequate unrestricted cash balance to cover programs such as Energy, which currently has a negative balance of $2,170,712.

The Central Kitchen expenditures are currently 52.0% at the end of 09/30/2023 and USDA revenue is at 40.9%. expenditures are below the target of 58.3% (7 of 12 months).

CMAP is currently earning 32.8% as of September 30, 2023. The target for this period should be 25.0%. Center based state programs (CSPP, CMIG and CCTR) reflect average attendance/enrollment for the current period. CCTR is at 22.0%, CSPP is at 14.1%, and CMIG is at 2.4%.

Additionally, we have been operating a CCTR program in San Joaquin County sponsored by SJCOE. The current attendance is 17.9% with a target of 25.0%.

At the time of this report, the Finance Division has one vacancy in staffing. The Finance Team is currently working with SageIntacct on the accounting software platform conversion. We have stalled the go live date to ensure that all required processes will be in place.

The agency expenditure is currently at 48% for the year. This is aligned with the goal of 58.3%.

The Indirect Fund budget to actual report for September showed that revenue is excess expenditures by $533.591 which is 33.8% of the budgeted indirect surplus. Overall expenditures are 53.2% of the budget and matches the target of 58.3% (7 of 12 months)

Nila Hogan asked if we are over-enrolled in the MCAP subsidized childcare for the entire state. Tracy replied that they are in regions where the market rate is high. We are currently looking to increase the $29 million amount for MCAP as the average rate has increased by over 20% over the last 3 years.

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

Committee Member Comments

No comments.

Next Scheduled Meeting
To Be Determined

Adjournment

The meeting was adjourned at 12:23 pm.

MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: November 15, 2023

Subject: Head Start Budget to Actual Report for the period ended September 30, 2023 – ***Info Item*** *4a*

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 fifth-year budget period is March 1, 2023, through February 29, 2024.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2023, through September 30, 2023. Seven months (58.3%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 50% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 100% of the budget.

Non-Federal Share (Head Start and Early Head Start combined)

The non-Federal share is at 63% of the budget.

Community Action Partnership of Kern
Head Start
Budget to Actual Report
Budget Period: March 1, 2023 - February 29, 2024
Report Period: March 1, 2023 - September 30, 2023
Month 07 of 12 (58.3%)

Prepared 11/01/2023

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,474,074	4,691,566	5,782,508	45%	55%
FRINGE BENEFITS	4,056,398	1,198,683	2,857,715	30%	70%
TRAVEL	-	-	-		
EQUIPMENT	-	(7,406)	7,406		
SUPPLIES	744,041	625,709	118,332	84%	16%
CONTRACTUAL	131,568	144,339	(12,771)	110%	-10%
CONSTRUCTION	-	-	-		
OTHER	2,707,283	2,452,238	255,045	91%	9%
INDIRECT	1,754,646	848,088	906,558	48%	52%
TOTAL BASE FUNDING	**19,868,010**	**9,953,216**	**9,914,794**	**50%**	**50%**

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	41,904	31,426	10,478	75%	25%
SUPPLIES	23,986	8,697	15,289	36%	64%
CONTRACTUAL	22,800	13,242	9,558	58%	42%
OTHER	72,752	102,289	(29,537)	141%	-41%
INDIRECT	16,144	21,933	(5,789)	136%	-36%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**177,586**	**177,586**	**-**	**100%**	**0%**

CARRYOVER

SUPPLIES	-	-	-		
CONTRACTUAL	-	-	-		
CONSTRUCTION	-	-	-		
OTHER		-	-		
OTHER - CARES	-	-	-		
INDIRECT	-	-	-		
TOTAL CARRYOVER	**-**	**-**	**-**		

GRAND TOTAL HS FEDERAL FUNDS	**20,045,596**	**10,130,802**	**9,914,794**	**51%**	**49%**

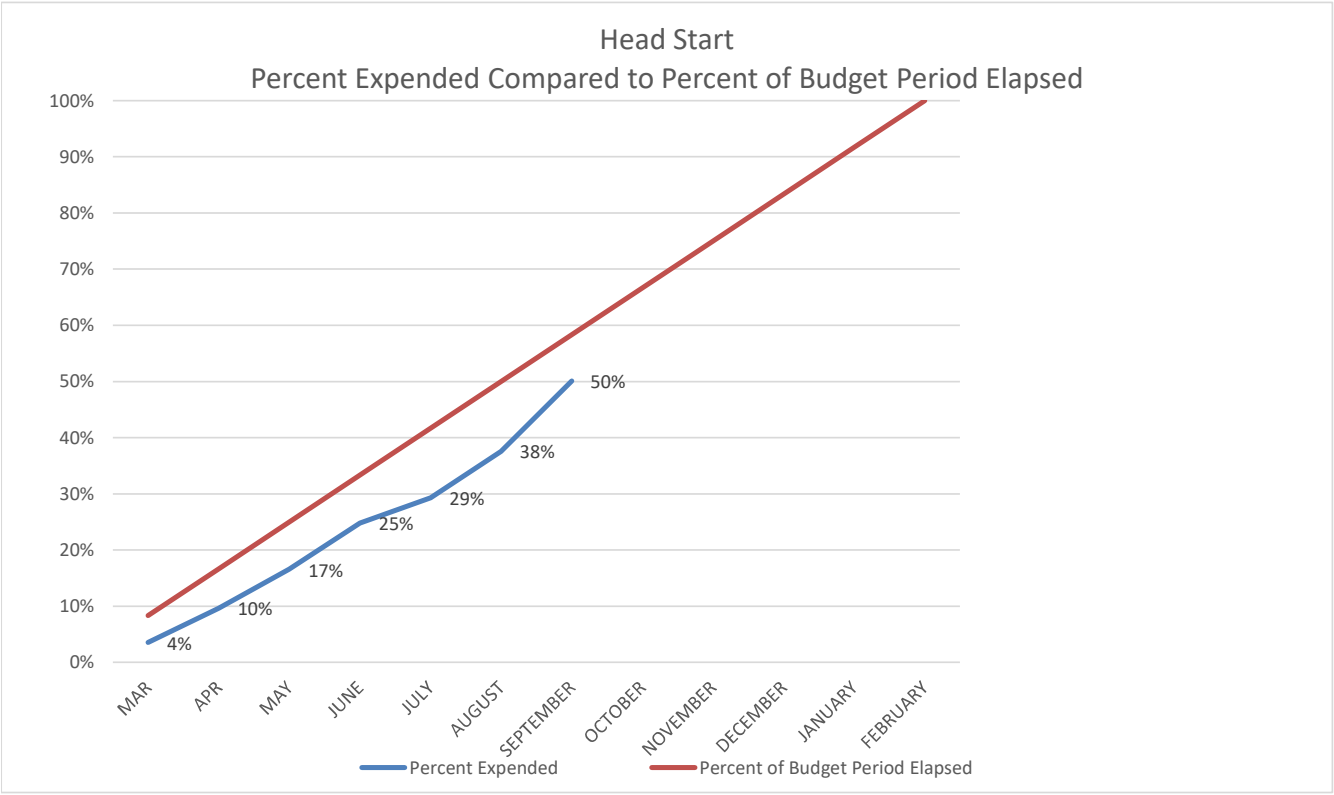
HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,958,398	1,948,324	10,074	99%	1%
CALIF DEPT OF ED	11,131,398	6,326,382	4,805,016	57%	43%
TOTAL NON-FEDERAL	**13,089,796**	**8,274,706**	**4,815,090**	**63%**	**37%**

Budget reflects Notice of Award #09CH011132-05-01
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2023
Administrative Cost for HS and EHS Combined **5.3%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	22,903	-	-	-	**22,903**	10/1/2023
Lowe's		918	1,611	-	**2,528**	10/6/2023
Smart & Final	335		-		**335**	10/1/2023
Save Mart	1,783		-	-	**1,783**	10/1/2023
Chevron & Texaco Business Card	12,218	-	-	-	**12,218**	10/6/2023
Home Depot	11,218	1,056	-	-	**12,274**	10/5/2023
	48,456	**-**	**1,611**	**-**	**52,041**	


Head Start
Percent Expended Compared to Percent of Budget Period Elapsed
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
4%
10%
17%
25%
29%
38%
50%
MAR
APR
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
Percent Expended
Percent of Budget Period Elapsed

MEMORANDUM

To: Budget and Finance Committee

Tracy Webster

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: November 15, 2023

Subject: Early Head Start Budget to Actual Report for the period ended September 30, 2023 – ***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 fifth-year budget period is March 1, 2023, through February 29, 2024.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2023, through September 30, 2023. Seven months (58.3%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 49% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 50% of the budget.

Community Action Partnership of Kern
Early Head Start
Budget to Actual Report
Budget Period: March 1, 2023 - February 29, 2024
Report Period: March 1, 2023 - September 30, 2023
Month 07 of 12 (58.3%)

Prepared 11/01/2023

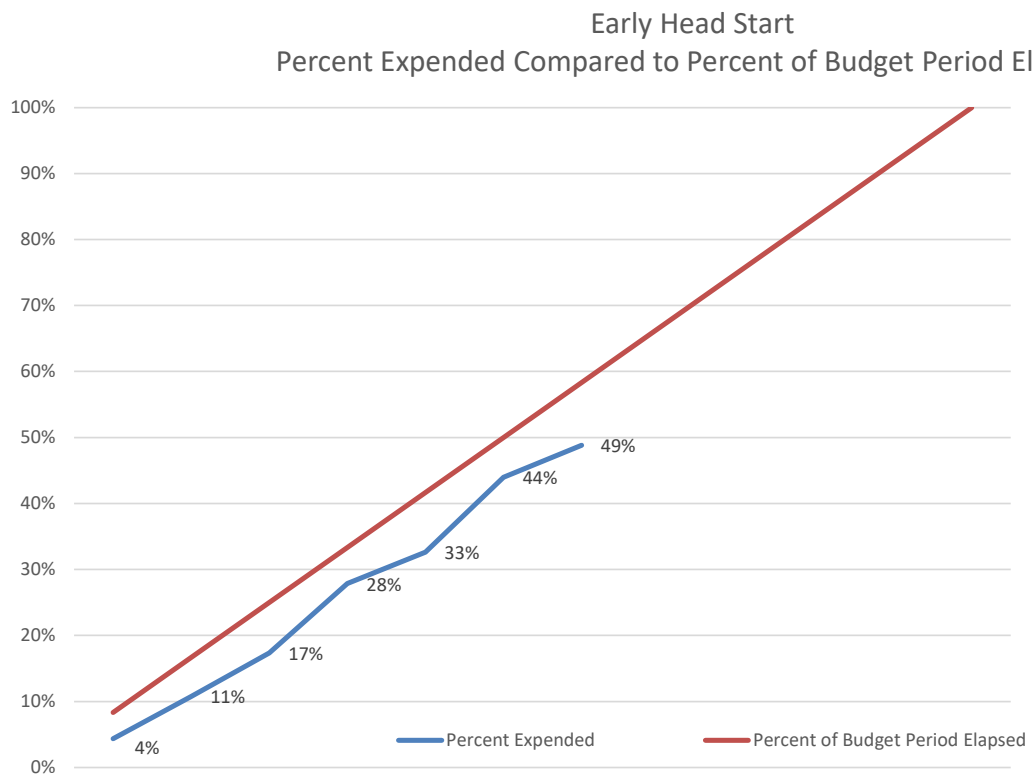
BASE FUNDS	**BUDGET**	**ACTUAL**	**REMAINING**	**% SPENT**	**% REMAINING**
PERSONNEL	9,862,428	4,675,577	5,186,851	47%	53%
FRINGE BENEFITS	2,829,887	1,253,752	1,576,135	44%	56%
TRAVEL	-	-	-		
EQUIPMENT	-	-	-		
SUPPLIES	1,205,123	430,648	774,475	36%	64%
CONTRACTUAL	1,057,942	449,468	608,474	42%	58%
CONSTRUCTION	-	-	-		
OTHER	2,171,939	1,565,768	606,171	72%	28%
INDIRECT	1,666,021	798,399	867,622	48%	52%
TOTAL BASE FUNDING	**18,793,340**	**9,173,613**	**9,619,727**	**49%**	**51%**

TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	44,192	35,712	8,480	81%	19%
SUPPLIES	30,013	17,588	12,425	59%	41%
CONTRACTUAL	26,080	9,008	17,072	35%	65%
OTHER	212,393	96,734	115,659	46%	54%
INDIRECT	31,268	13,743	17,525	44%	56%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**343,946**	**172,785**	**171,161**	**50%**	**50%**

CARRYOVER					
PERSONNEL		-	-		
FRINGE BENEFITS		-	-		
SUPPLIES	-	-	-		
CONTRACTUAL	-	-	-		
CONSTRUCTION	-	-	-		
OTHER	-	-	-		
INDIRECT	-	-	-		
TOTAL CARRYOVER	**-**	**-**	**-**		

GRAND TOTAL EHS FEDERAL FUNDS	**19,137,286**	**9,346,398**	**9,790,888**	**49%**	**51%**

Budget reflects Notice of Award #09CH011132-05-01
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2023


Early Head Start
Percent Expended Compared to Percent of Budget Period Elapsed
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
4%
11%
17%
28%
33%
44%
49%
Percent Expended
Percent of Budget Period Elapsed

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, 2023 through February 29, 2024
Report for period ending September **30, 2023** (Month 7 of 12)

Percent of budget period elapsed: 58.3%

LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	40	12,893	7,852	2,921	0	0	2,785	6,611	33,062	Kern	39,812	83%
Alicante	20	10,979	8,866	11,664	6,824	3,341	6,216	187	48,076	Kern	19,906	242%
Angela Martinez	60	8,111	9,756	13,679	11,828	8,755	9,410	9,036	70,574	Kern	59,718	118%
Broadway	40	5,844	8,572	3,952	0	0	580	4,239	23,187	Kern	39,812	58%
California City	20	3,962	3,239	1,327	0	0	0	193	8,721	Kern	19,906	44%
Cleo Foran	23	6,400	5,152	6,764	7,199	3,143	2,508	2,418	33,584	Kern	22,892	147%
Delano	76	21,579	21,523	10,293	0	0	7,807	15,038	76,239	Kern	75,643	101%
East California	52	6,966	7,633	16,447	10,427	6,476	8,440	8,880	65,269	Kern	51,756	126%
Fairfax	39	14,513	14,443	10,955	0	0	2,204	6,896	49,012	Kern	38,817	126%
Fairview	0	0	0	0	0	0	0	0	0	Kern	0	0%
Harvey L. Hall	140	15,666	14,424	13,787	14,253	11,611	13,291	11,729	94,761	Kern	139,343	68%
Heritage	20	6,419	4,447	2,392	0	0	702	2,819	16,778	Kern	19,906	84%
Home Base	126	13,671	16,943	8,815	7,531	6,051	7,389	2,343	62,742	Kern	62,704	100%
Lamont	20	6,800	7,113	3,715	0	0	3,913	7,017	28,559	Kern	19,906	143%
Martha J. Morgan	71	18,212	18,278	16,383	11,873	7,314	10,296	12,244	94,599	Kern	70,667	134%
McFarland	20	18,674	14,207	11,433	0	0	2,580	8,259	55,153	Kern	19,906	277%
Mojave	20	2,344	954	100	0	0	1,065	66	4,530	Kern	19,906	23%
Oasis	45	14,048	12,103	9,215	0	0	653	7,917	43,936	Kern	44,789	98%
Pete H. Parra	128	28,157	26,760	31,534	19,623	17,175	21,419	9,343	154,012	Kern	127,399	121%
Planz	0	0	0	0	0	0	0	0	0	Kern	0	0%
Primeros Pasos	76	16,591	28,746	32,941	27,910	14,522	18,334	23,701	162,746	Kern	75,643	215%
Rosamond	60	4,136	4,253	1,942	0	0	17	0	10,348	Kern	59,718	17%
San Diego	32	7,732	6,487	4,299	2,778	2,436	3,089	3,020	29,840	Kern	31,850	94%
Seibert	20	2,192	2,325	1,186	0	0	392	2,861	8,955	Kern	19,906	45%
Shafter	20	5,245	3,951	2,855	4,498	592	1,803	3,176	22,121	Kern	19,906	111%
Shafter HS/EHS	24	3,739	1,701	2,203	2,665	3,359	3,980	4,270	21,917	Kern	23,887	92%
Sterling	124	17,586	14,182	16,513	14,750	11,281	9,816	16,583	100,711	Kern	123,418	82%
Stockdale Head Start	60											
Sunrise Villa	20	2,987	4,203	1,784	0	0	656	2,918	12,549	Kern	19,906	63%
Taft	60	8,550	8,852	6,946	0	0	0	2,640	26,989	Kern	59,718	45%
Tehachapi	34	1,671	2,593	77	0	0	0	537	4,879	Kern	33,840	14%
Vineland	20	2,263	2,062	1,834	0	0	0	836	6,995	Kern	19,906	35%
Virginia	20	9,620	10,265	12,432	0	0	4,897	12,432	49,646	Kern	19,906	249%
Wesley	60	21,461	17,008	14,220	0	0	3,523	3,320	59,532	Kern	59,718	100%
Willow	40	10,607	9,946	6,779	0	0	2,919	5,013	35,263	Kern	39,812	89%
Administrative Services		0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC Planning		0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC By Laws		0	0	0	0	0	0	0	0			
Governance		451	363	369	0	39	144	23	1,389	Kern	15,000	9%
Program Services		13,559	8,991	6,436	9,702	7,588	5,146	7,283	58,706	Kern/SJC	74,265	79%
California Street	24	5,829	6,641	6,121	4,730	3,443	3,532	7,050	37,346	SJC	39,646	94%
Chrisman	16	4,794	4,540	2,987	946	0	0	0	13,267	SJC	26,431	50%
Gianone	0	0	0	0	0	0	682	494	1,176	SJC	0	0%
Kennedy	16	1,373	2,054	1,184	1,415	2,560	3,215	964	12,764	SJC	26,431	48%
Lodi Home Base	30	8,307	13,348	14,790	10,683	5,160	10,994	1,265	64,548	SJC	24,779	260%
Lodi UCC	30	6,058	6,624	5,855	5,632	5,928	6,682	45	36,824	SJC	49,558	74%
Manteca Home Base	11	7,143	5,740	6,477	3,909	4,286	5,816	1,622	34,993	SJC	9,086	385%
Marci Massei	24	1,924	2,680	2,838	2,834	3,187	3,315	673	17,451	SJC	39,646	44%
St. Mary's	24	4,791	3,369	3,162	6,348	3,404	6,003	7,227	34,305	SJC	39,646	87%
Stockton Home Base	78	9,353	11,386	11,847	12,647	7,203	13,315	8,415	74,165	SJC	64,425	115%
Tracy Home Base	12	6,099	4,634	4,532	3,758	0	0	0	19,023	SJC	9,912	192%
Walnut	24	3,586	3,040	3,039	4,162	5,123	4,572	3,559	27,082	SJC	39,646	68%
SUBTOTAL IN-KIND	**1,919**	**402,886**	**392,250**	**351,025**	**208,925**	**143,978**	**214,099**	**235,161**	**1,948,324**	**0**	**1,958,398**	**99%**
										x		
State General Child Care*		273,064	254,458	266,636	260,460	203,319	238,128	216,189	1,712,254	Kern	3,297,554	52%
State Preschool*		623,046	525,600	542,386	315,917	171,560	375,128	454,961	3,008,599	Kern	6,413,658	47%
State Migrant Child Care*		5,212	7,596	7,442	3,941	907	2,551	3,373	31,022	Kern	0	0%
SUBTOTAL CA DEPT of ED		**901,323**	**787,654**	**816,465**	**580,318**	**375,785**	**615,807**	**674,523**	**4,751,875**		**9,711,212**	**49%**
										x		
State General Child Care*		96,972	128,349	139,529	128,466	109,071	159,715	163,431	925,534	SJC	1,175,152	**79%**
SUBTOTAL CA DEPT of ED		**96,972**	**128,349**	**139,529**	**128,466**	**109,071**	**159,715**	**163,431**	**925,534**		**1,175,152**	**79%**
GRAND TOTAL		**1,401,181**	**1,308,253**	**1,307,019**	**917,709**	**628,834**	**989,621**	**1,073,115**	**7,625,733**		**12,844,762**	**59%**
									648,973			
									8,274,706			

Community Action Partnership of Kern
Early Head Start Child Care Partnerships
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: March 1, 2023 through February 29, 2024
Report for period ending September 30, 2023 (Month 7 of 12)

Percent of year elapsed: 58.3%

LOCATION	FUNDED ENROLL-MENT	Mar 2023	Apr 2023	May 2023	June 2023	July 2023	Aug 2023	Sept 2023	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Angela Martinez	24	2,332	2,225	2,631	2,925	1,738	2,120	339	14,311	103,398	14%
Kern Community College District - BC	32	27,579	13,672	20,450	23,702	22,049	23,849	24,011	155,312	137,864	113%
KCSOS - Blanton	16	33,685	6,355	8,469	37,414	13,482	29,774	108,940	238,119	68,932	345%
Garden Pathways	11	0	166	0	0	0	0	0	166	47,391	0%
Taft College	42	49,928	44,682	45,507	38,442	18,116	23,296	21,039	241,010	180,947	133%
Escuelita Hernandez	16	57	0	0	0	0	0	0	57	68,932	0%
TBD	11	0	0	0	0	0	0	0	0	47,391	0%
Program Services		0	0	0	0	0	0	0	0		
Admin Services		0	0	0	0	0	0	0	0		
GRAND TOTAL	**152**	**113,580**	**67,100**	**77,056**	**102,484**	**55,385**	**79,039**	**153,990**	**648,973**	**654,854**	**99%**

Budget reflects Notice of Award #09CH011132-05-01

MEMORANDUM

To: Budget and Finance

From: Laura Porta, MCAP Administrator

Jerry Meade, Assistant Director ~ Program

Date: November 15, 2023

Subject: Agenda Item: 4b Request to Approve Submission of the Fiscal Year 2024-2025 Continued Funding Application for California Department of Social Services (CDSS) Programs (CMAP, CMIG, CMSS, CCTR) – ***Action Item***

The California Department of Social Services (CDSS) requires submission of a refunding application for the CDSS state contracts. Funds will be used to continue the Migrant Alternative Payment, Migrant Child Care/Specialized Services, and General Child Care services. The funding period would be July 2024 through June 2025 supporting following programs:

- Migrant Alternative Payment (CMAP): $29,276,514
- Migrant Child Care (CMIG): $291,443
- Migrant Specialized Services (CMSS): $40,079
- General Child Care (CCTR): $3,930,503

These programs support CAPK's efforts to improve communities by promoting educational opportunities that enrich the lives of children and their families.

Submission of this application is due by December 1, 2023. The electronic submission does require the Chief Executive Officer to authorize the application content and must receive approval from the Board of Directors to execute the contract. Additionally, the resolution must identify the designee within CAPK that will be the uploading of documentation on behalf of CAPK. The resolution indicates Jerry Meade, Assistant Director ~ Program as the designee to submit the electronic application once approved by the CEO.

Recommendation

Staff recommends the Budget and Finance Committee approve the resolution and submission for Fiscal Year 2024-2025 Continued Funding Application for California Department of Social Services programs and authorize the Chief Executive Officer to execute the contract and assign a designee to submit the application upon his approval.

Attachment:
Resolution

RESOLUTION #2023-20

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Submission of the 2024-25 California Department of Social Services Funding Application

The Board of Directors of Community Action Partnership of Kern, met on November 29, 2023 at a regularly scheduled meeting, at the CAPK Head Start Professional Development Resource Lab located at 1807 Feliz Dr., Bakersfield, CA 93307 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, program is requesting to submit the California Department of Social Services continued funding application for Migrant Alternative Payment (CMAP), Migrant Chil Care (CMIG), Migrant Specialized Services (CMSS), and General Child Care (CCTR), for funding from July 1, 2024 through June 30, 2025; and

WHEREAS, the Head Start and State Child Development Division is requesting a maximum funding amount of $29,276,514 for CMAP; $291,443 for CMIG; $40,079 for CMSS; and $3,930,503 for CCTR in annual funding; and

WHEREAS, the California Department of Social Services requires that an authorized signatory be named for the refunding application and contract, as well as an authorized representative be named for submitting the application electronically: and

NOW, THEREFORE, be it resolved that CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the CDSS Continued Funding Application and CDSS contract, and assign Jerry Meade, Assistant Director to submit the application electronically.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 29th day of November 2023.

Fred Plane, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Budget and Finance

From: Jerry Meade, Assistant Director ~ Program

Date: November 15, 2023

Subject: Agenda Item: 4c Request to Approve Submission of the Fiscal Year 2024-2025 Continued Funding Application for California Department of Education State Preschool (CSPP) – ***Action Item***

The California Department of Education (CDE) requires submission of a refunding application for the CDE state contract. Funds will be used to continue the Full Day/Full Year Child Care services program blended with Head Start Classrooms. The funding period would be July 1, 2024 through June 30, 2025. The maximum reimbursement amount of $7,087,664 will support CAPK's efforts to improve communities by promoting educational opportunities that enrich the lives of children and their families.

Submission of this application is due by December 1, 2023. The electronic submission does require the Chief Executive Officer to authorize the application content and must receive approval from the Board of Directors to execute the contract. Additionally, the resolution must identify the designee within CAPK that will be the uploading of documentation on behalf of CAPK. The resolution indicates Jerry Meade, Assistant Director ~ Program as the designee to submit the electronic application once approved by the CEO.

Recommendation

Staff recommends the Budget and Finance Committee approve with resolution the submission of the Fiscal Year 2024-2025 Continued Funding Application for California Department of Education and authorize the Chief Executive Officer to execute the contract and assign a designee to submit the application upon his approval.

Attachment:
Resolution #2023-21

RESOLUTION #2023-21

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Submission of the 2024-25 California Department of Education Funding Application

The Board of Directors of Community Action Partnership of Kern, met on November 29, 2023 at a regularly scheduled meeting, at the CAPK Head Start Professional Development Resource Lab located at 1807 Feliz Dr., Bakersfield, CA 93307 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, program is requesting to submit the California Department of Education continued funding application for State Preschool (CSPP), for funding from July 1, 2024 through June 30, 2025; and

WHEREAS, the Head Start and State Child Development Division is requesting a maximum funding amount of $7,087,664 for State Preschool (CSPP) in annual funding; and

WHEREAS, the California Department of Education requires that an authorized signatory be named for the refunding application and contract, as well as an authorized representative be named for submitting the application electronically: and

NOW, THEREFORE, be it resolved that CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the CDE Continued Funding Application and CDE contract, and assign Jerry Meade, Assistant Director to submit the application electronically.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 29th day of November 2023.

_____ _____

Fred Plane, Chair
CAPK Board of Directors

Date

DATE November 16, 2023
TIME 12:00 pm
LOCATION 5005 Business Park North
Bakersfield, CA 93309

Audit & Pension Committee Minutes

1. **Call to Order**

   Committee member Yolanda Ochoa called the meeting to order at 12:10 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, Jeff Flores, Guadalupe Perez

   Absent: Curtis Floyd, Yolanda Ochoa

   Others present: Jeremy Tobias, Chief Executive Officer; Tracy Webster, Chief Financial Officer; Louis Gill, Chief Program Officer; Pritika Ram, Chief Business Development Officer; Gabrielle Alexander, Director of Finance; Susana Magana, Director of Health & Nutrition; other CAPK staff; and Shannon Webster from Daniels Phillips Vaughn & Bock.

3. **Public Forum**

   No one addressed the Committee.

4. **New Business**

   a. Daniells Phillips Vaughn & Bock Presentation (DPVB) of the Independent Audit Reports for the Year Ended February 28, 2023, and the Special Purpose Financial Statements for the Year Ended June 30, 2023 – Tracy Webster, Chief Financial Officer and Shannon Webster and Shannon Webster from DPVB – ***Action Item***

      Tracy Webster introduced Shannon Webster, partner at DPVB who presented the subject Audit Reports. Shannon is the new audit partner and has been with the firm for 23 years and has worked with CAPK before. Shannon told the committee that she will be presenting 4 financial statements and a report to the audit committee. The DPVB audit team has worked diligently to get the audit reports completed by the end of this year, but the tax filing is not due until January, so the tax team is continuing to work on that reporting.

      Shannon reminded the Committee that everything seen in the reports is the responsibility of management, not the auditors. Only materials with DPVP letterhead are the responsibility of the audit team. The purpose of the presentation to the Committee is to provide the results of the following audit reports:

- Audit Report for Community Action Partnership of Kern for the year ended February 28, 2023
- Special Purpose Audit Report for Community Action Partnership of Kern for the year ended June 30, 2023
- Audit Report for Community Action Partnership of Kern Pension 401(a) Plan for the year ended February 28, 2023
- Audit Report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2022
- Report to the Audit Committee

Shannon reported that the results of the audit rendered a clean opinion, which is very good, and stated that after all the testing and sampling that was done, it is the belief of the auditors that the Financial Statements are fairly stated in all material respects in accordance with generally accepted accounting principles. Shannon displayed the balance sheet that showed the ratio of total assets to net assets and stressed that it is an extremely strong financial position for any organization, let alone a nonprofit organization. Shannon reported that assets increased by $17.8 million over the prior year with the largest increase related to funds received for the Food Bank Expansion and Head Start. There were no findings related to the federal awards, which is very commendable and shows the hard work of program staff and finance staff. Shannon added that it is quite amazing given the amount of federal funding.

Shannon reported the results of the State audit which rendered a clean opinion. The report must align with the State's fiscal year which ended June 30, 2023. The State audit revealed there were 9 findings, which were primarily a result of budget adjustments which then automatically trigger an audit finding. The findings are very minor for the amount of dollars and different types of programs CAPK operates. It is an outstanding report and a very strong indicator of the controls that are in place.

The 401(a) plan with an audit year end date of February 28, 2023 and the and 403(b) plan with an audit year end date of December 31, 2022, met all requirements and the audits rendered a clean opinion but showed a decrease in net assets available for benefits, mostly attributed to the plan having unfavorable returns on investment funds. Shannon said the amounts related to investments come from the Custodian and are certified.

The final report is to the Audit Committee and is a required report to those charged with governance and lists a variety of required communications that reports controls over cash disbursements and controls over payroll. Shannon said there was nothing significant to call any attention to and rendered a clean opinion.

Shannon thanked Tracy Webster and the Finance team for their time during the 6-month audit period, which was completed in record time this year.

Jeff Flores had questions about the State audit and the 9 findings. Shannon said that any time there is a budget or audit adjustment, no matter how minor, the state requires it to be included as a finding in the audit report. On the audit side, these items are considered immaterial and would not be included as a finding; however, the state will reject reports if the findings are not included and don't match up with the adjustments.

Motion was made and seconded to recommend Board approval of the Independent Audit Reports for the Year Ended February 28, 2023, and the Special Purpose Financial Statements for the Year Ended June 30, 2023. Carried by unanimous vote (Perez/Flores).

b. Pension Plan Update for Q3 2023 – Tracy Webster, Chief Financial Officer - ***Info Item***

Tracy presented the above info item in place of Tom Ming from PensionMark, and noted there was a partial reversal of the gains equity markets experienced in the first half of the year. The S&P dropped -3.27% as worries about the Fed's interest rate hikes and their impact on the economy dragged down US stocks. Tracy showcased the top 10 holdings with 9 out of 10 funds used are in the Blackrock Lifepath index Target Date Funds. The allocation highlights the importance of diversification in funds. The executive summary includes the investment scoring summary which shows a total of 25 funds, with 22 passing, 2 on watch, 0 on review, and 1 fund was not scored. Tracy referenced the slide on page 212 and said the current line-up YTD is 6.5% and 1 year 14.5%. This is the performance for the plan as a whole and CAPK's current line-up is outperforming the benchmark index and peer group average.

c. CalFresh Healthy Living Administrative Desk Review for FY2023 Quarter 2 – Alan Rodriguez, CalFresh Healthy Living Program Administrator – ***Info Item***

Alan Rodriguez presented the above info item and reported that we received notice of an Administrative Desk Review from the California Department of Public Health regarding CalFresh Healthy Living. The audit results were received and there were no findings but 3 observations. Staff are working to correct the observations.

d. Department of Community Services & Development (CSD) 2023 Onsite Monitoring Report – Pritika Ram, Chief Business Development Officer – ***Info Item***

Pritika Ram presented the Community Services Block Grant (CSBG) onsite monitoring Review conducted by Department of Community Services and Development (CSD) and reported that CAPK went through an in-person audit, looking at some of CAPK's programs funded through CSBG. There were 0 findings on the programmatic side. Pritika emphasized that success speaks to how we have improved our data collection efforts. The audit also included a financial review, and there were a few immaterial observations. Tracy Webster spoke to those observations and said one item was with respect to reporting the Discretionary Fund, they require timely claims, even if it is zero dollars. Claims are often a compliance matter. Another observation was the fixed asset inventory. There were a few fixed assets that were not on site, due to the program not advising Finance that the assets were disposed of.

Pritika continued and said CSD also audits the governance structure and organizational standards and there were zero concerns. It was a great opportunity for our field representative to come out for a visit and he was very impressed. This audit happens in-person every two to three years, and a desk review is done annually.

Jeremy Tobias said that a big part of the success of the governance review was the Board engagement, which is reflected in our Board minutes. Our field representative also observed one of our meetings and was further impressed.

e. Department of Community Services & Development (CSD) Monitoring Report E-23-002 – Wilfredo Cruz, Energy Program Administrator – ***Info Item***

Wilfredo Cruz presented the Department of Community Services & Development (CSD) monitoring review of the Low-Income Home Energy Assistance Program (Contract LIHEAP 23B-5012) item and

reported the in-person review with the field representative took place earlier this year. It was a great review with only one observation due to a missing form and the issue has been corrected. The field representative said the Energy program is exemplary in the eyes of the State.

Jeff Fores asked if there were two separate CSD visits and reviews. Jeremy Tobias said yes, and explained that CSD governs the CSBG contracts, and the Energy contracts which were these past two reviews discussed today with the committee. CSD also oversees our CalEITC contract as well, which is coming up later in the agenda today. They are all reviewed separately by CSD.

f. 2022-2023 Performance Period for CalEITC Contract & Education & Outreach Grant Fiscal Desk Review 21T-1015 – Jacquelyn Guerra, VITA Program Manager - ***Info Item***

Jacquelyn Guerra presented the Department of Community Services and Development (CSD) Fiscal Desk Review of the CalEITC Education & Outreach contract number 21T-1015 and reported that the program was found to be in compliance for the physical desk review. Tracy Webster added that of the CSD contracts, CalEITC method on the reporting is unique, and to have no findings on the fiscal aspects, is commendable for the program staff and the finance staff. Jackie noted that the contract allows the VITA program to do outreach work and tax prep, and outreach for agriculture areas, but there is more need for the I-10 assistance in Taft, Delano and McFarland.

5. <u>Committee Member Comments</u>

- Jim Childress asked about the origin of the $5 million grant. Pritika Ram explained the sensitive nature of the grant and that staff is following the strict confidentiality protocols set by the donor. Jeremy Tobias advised the committee that he sent a confidential email to the Board yesterday (November 15) to provide additional detailed information to the Board.

6. <u>Next Scheduled Meeting</u>

Audit & Pension Committee
12:00 pm
To be Determined

7. <u>Adjournment</u>

The meeting was adjourned at 1:00 pm.

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Community Action Partnership of Kern
Presentation to the Audit & Pension Committee

November 16, 2023

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2023
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2023
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2023
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2022
- Report to the Audit Committee

Community Action Partnership of Kern









Helping People... Changing Lives

FINANCIAL REPORT
February 28, 2023

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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2023 and 2022, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **Community Action Partnership of Kern** as of February 28, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

Accounting principles generally accepted in the United States of America required that lessees recognized right-of-use assets and lease liabilities for long-term leases. Management has informed us that they have not recognized leased assets and related liabilities in the accompanying financial statements, and that the effects of this departure from accounting principles generally accepted in the United States of America on financial position, changes in its net assets and cash flows have not been determined.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Finance Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, 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 the additional supplementary information on pages 19-73, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 October 26, 2023 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 solely 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 the effectiveness of the Organization's 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.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2023

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION
February 28, 2023 and 2022

	2023	2022
ASSETS		
Current Assets		
Cash	**$ 12,966,354**	$ 7,621,686
Grants and contracts receivable (Note 3)	**11,364,285**	12,434,537
Inventories (Note 4)	**1,090,744**	1,046,445
Prepaid expenses	**1,132,342**	672,994
Total current assets	**26,553,725**	21,775,662
Noncurrent Assets		
Cash restricted for program use by funding agencies	**537,868**	754,658
Property and equipment (Notes 5 and 7)	**31,227,230**	18,020,352
Total noncurrent assets	**31,765,098**	18,775,010
Total assets	**$ 58,318,823**	$ 40,550,672
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 7)	**$ 328,848**	$ 379,626
Accounts payable:		
Trade	**5,358,755**	4,128,960
Construction	**2,311,734**	2,076,068
Accrued expenses	**5,216,628**	5,201,099
Advances payable	**2,784,924**	2,168,574
Deferred revenue (Note 10)	**5,535,406**	4,159,814
Total current liabilities	**21,536,295**	18,114,141
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 7)	**375,282**	703,741
Total liabilities	**21,911,577**	18,817,882
Commitments and Contingencies (Note 11)		
Net Assets		
With donor restrictions (Note 12)	**238,658**	144,994
Without donor restrictions		
Board designated for accrued vacation liability	**997,587**	993,149
Undesignated	**35,171,001**	20,594,647
Total net assets	**36,407,246**	21,732,790
Total liabilities and net assets	**$ 58,318,823**	$ 40,550,672

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES
Years Ended February 28, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	**$ 76,568,011**	**$ -**	**$ 76,568,011**	$ 66,214,201	$ -	$ 66,214,201
State grants	**35,143,066**	**-**	**35,143,066**	22,964,214	-	22,964,214
Local grants	**2,554,710**	**95,554**	**2,650,264**	1,241,435	41,295	1,282,730
Donations:						
Food	**38,897,034**	**-**	**38,897,034**	27,283,257	-	27,283,257
Cash	**287,666**	**162,016**	**449,682**	268,900	57,461	326,361
Contributions in-kind (Notes 1 and 14)	**163,275**	**-**	**163,275**	206,158	-	206,158
Other revenue	**606,665**	**-**	**606,665**	839,238	-	839,238
Net assets released from restriction	**163,906**	**(163,906)**	**-**	72,253	(72,253)	-
Total revenue, gains and other support	**154,384,333**	**93,664**	**154,477,997**	119,089,656	26,503	119,116,159
Program expenses:						
Child care and education	**60,208,292**	**-**	**60,208,292**	52,853,627	-	52,853,627
Nutrition	**55,813,445**	**-**	**55,813,445**	39,575,215	-	39,575,215
Energy conservation	**5,897,133**	**-**	**5,897,133**	4,061,760	-	4,061,760
Community services	**8,771,727**	**-**	**8,771,727**	7,265,711	-	7,265,711
General and administrative	**8,990,961**	**-**	**8,990,961**	7,720,305	-	7,720,305
Fundraising	**121,983**	**-**	**121,983**	114,534	-	114,534
Total expenses	**139,803,541**	**-**	**139,803,541**	111,591,152	-	111,591,152
Change in net assets	**14,580,792**	**93,664**	**14,674,456**	7,498,504	26,503	7,525,007
Net assets, beginning	**21,587,796**	**144,994**	**21,732,790**	14,089,292	118,491	14,207,783
Net assets, ending	**$ 36,168,588**	**$ 238,658**	**$ 36,407,246**	$ 21,587,796	$ 144,994	$ 21,732,790

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS
Years Ended February 28, 2023 and 2022

	2023	2022
Cash Flows From Operating Activities		
Change in net assets	**$ 14,674,456**	$ 7,525,007
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	**1,555,406**	1,438,391
Debt forgiveness grant revenue	**(65,052)**	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	**1,070,252**	(8,480,073)
Inventories	**(44,299)**	166,284
Prepaid expenses	**(459,348)**	(72,979)
Increase (decrease) in:		
Accounts payable:		
Trade	**1,229,795**	1,774,338
Construction	**(2,076,068)**	-
Accrued expenses	**15,529**	2,680,777
Advances payable	**616,350**	1,840,980
Deferred revenue	**1,375,592**	1,091,459
Net cash provided by operating activities	**17,892,613**	7,899,132
Cash Flows From Investing Activities		
Purchase of property and equipment -		
Net cash (used in) investing activities	**(12,450,550)**	(6,942,454)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	**(314,185)**	(324,805)
Net increase in cash	**5,127,878**	631,873
Cash:		
Beginning	**8,376,344**	7,744,471
Ending	**$ 13,504,222**	$ 8,376,344
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	**$ 34,472**	$ 47,834
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	**$ 163,275**	$ 206,158
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	**$ 2,311,734**	$ 2,076,068

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 28, 2023

	2023						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 26,764,112	$ 4,080,522	$ 1,908,607	$ 3,269,409	$ 323,595	$ 85,299	$ 36,431,544
Fringe benefits	7,687,336	1,096,533	463,988	791,084	40,382	12,089	10,091,412
Consultant/contract services	1,115,479	505,273	1,768,862	695,935	122,482	6,486	4,214,517
Travel	407,504	164,135	50,477	59,551	13,365	3,604	698,636
Space cost	3,811,948	830,703	233,100	1,445,257	2,456	-	6,323,464
Consumable supplies	2,080,466	304,075	122,657	533,543	2,661	6,106	3,049,508
Other costs	1,535,028	577,851	1,102,829	570,876	53,830	8,399	3,848,813
Program costs	16,488,026	871,603	220,661	1,180,709	122,887	-	18,883,886
Depreciation	318,393	675,034	25,952	225,363	310,664	-	1,555,406
Indirect expenses	-	-	-	-	7,998,639	-	7,998,639
Donated commodities	-	46,707,716	-	-	-	-	46,707,716
Total expenses	$ 60,208,292	$ 55,813,445	$ 5,897,133	$ 8,771,727	$ 8,990,961	$ 121,983	$ 139,803,541

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 28, 2022

	2022						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 25,669,749	$ 3,892,189	$ 1,621,181	$ 2,543,962	$ 83,282	$ 30,885	$ 33,841,248
Fringe benefits	7,199,407	1,036,717	373,817	573,599	26,737	4,422	9,214,699
Consultant/contract services	912,625	537,076	895,687	495,465	76,865	71,972	2,989,690
Travel	217,898	139,930	17,162	19,250	717	-	394,957
Space cost	3,234,668	1,255,130	223,128	1,016,454	18,598	-	5,747,978
Consumable supplies	2,156,563	510,566	82,981	467,524	68,401	1,166	3,287,201
Other costs	1,359,431	506,839	554,658	450,777	183,691	6,089	3,061,485
Program costs	11,871,296	635,310	273,569	1,488,652	-	-	14,268,827
Depreciation	231,990	576,924	19,577	210,028	399,872	-	1,438,391
Indirect expenses	-	-	-	-	6,862,142	-	6,862,142
Donated commodities	-	30,484,534	-	-	-	-	30,484,534
Total expenses	$ 52,853,627	$ 39,575,215	$ 4,061,760	$ 7,265,711	$ 7,720,305	$ 114,534	$ 111,591,152

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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:

Basis of Presentation: The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

> *Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
>
> *Net assets with donor restrictions:* Net assets 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.
>
> Donor restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Measure of Operations: The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Nonoperating activities are other activities considered to be of a more unusual or nonrecurring in nature.

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.

Revenue and Support: Support that is restricted by the donor is reported as an increase in net assets without donor restrictions 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 net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restriction.

Cash: The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash.

NOTES TO FINANCIAL STATEMENTS

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2023 and 2022, there was $537,868 and $754,658, respectively, in separate bank accounts.

Grants and Contracts Receivable: Grants and contracts receivable represent the portion of grants earned but not received as of year-end.

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 net realizable value, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing.

Property and Equipment: Property and equipment is 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 on the straight-line method over the following estimated useful lives:

	Years
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

The Organization's capitalization policy is to capitalize individual assets of $5,000 or greater that are expected to be utilized by the Organization in excess of one year. Lesser amounts are expensed as repairs and maintenance. Repairs and maintenance are charged to operations when incurred.

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

Deferred Revenue: Cash received for federal, state and privately funded special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent that cash received for specific projects and programs exceeds qualified expenditures.

Donated Services: 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 $163,275 and $206,158 are included in the statements of activities for the years ended February 28, 2023 and 2022, respectively. See Note 14 for further discussion. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are $2,737,391 and $2,412,740 for the years ended February 28, 2023 and 2022, respectively.

Income Taxes: The Organization is a not-for-profit corporation and has been recognized as tax exempt pursuant to Section 501(c)(3) of the Internal Revenue Code and related California Franchise Tax Board code sections.

The Organization has adopted the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return 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.

Functional Allocation of Expenses: The cost of providing the various programs and other activities are summarized on a functional basis in the statements of activities. Management allocates costs between fundraising, general and administrative or the appropriate program based on evaluations of the related benefits. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Indirect expenses, such as utilities are allocated based on the amount of square footage each program occupies in the building.

Authoritative pronouncement Adopted: In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires a not-for-profit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. This ASU did not have a significant impact on the Organization's financial statements.

Reclassifications: Certain items in the 2022 financial statements have been reclassified to conform to the 2023 presentation with no effect on change in net assets.

Subsequent Events: The Organization has evaluated subsequent events through October 26, 2023, the date on which the financial statements were available to be issued. Significant subsequent events are discussed at Note 15.

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2023 and 2022:

	2023	2022
Financial assets at year-end:		
Cash	$ 13,504,222	$ 8,376,344
Grants and contracts receivable	11,364,285	12,434,537
	24,868,507	20,810,881
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	537,868	754,658
Net assets with donor restrictions	238,658	144,994
	776,526	899,652
Financial assets available to meet expenditures over the next twelve months	$ 24,091,981	$ 19,911,229

NOTES TO FINANCIAL STATEMENTS

The Organization's operations are funded primarily by grant funds, generally with specific programmatic requirements. The Organization closely monitors program expenditures in accordance with grant budgets and within grant periods of performance. Expenses for grant funded programs are generally incurred only to the extent that there is grant funding under contract for payment. Because program expenses are generally not incurred outside of grant contract terms, there is low risk of incurring expenses for which funds are not received.

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately $11.6 million), as this is approximately the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 28, 2023, of $24,091,981, the Organization maintains a line of credit with a bank totaling $1.5 million to assist with cash flow needs.

Note 3. Grants and Contracts Receivable

The grants and contracts receivable at February 28, 2023 and 2022 are as follows:

	2023	2022
Federal funds	$ 7,996,152	$ 8,130,897
State funds	3,247,807	4,087,191
Other	120,326	216,449
	$ 11,364,285	$ 12,434,537

Note 4. Inventories

Inventories as of February 28, 2023 and 2022 are comprised of the following:

	2023	2022
Food commodities	$ 912,082	$ 906,476
Weatherization supplies	178,662	139,969
	$ 1,090,744	$ 1,046,445

Note 5. Property and Equipment

Property and equipment as of February 28, 2023 and 2022 is comprised of the following:

	2023	2022
Land	$ 1,776,669	$ 1,776,669
Buildings	20,231,245	20,231,245
Renovations	6,468,893	5,862,616
Vehicles	4,606,348	4,556,155
Equipment	3,479,670	2,833,400
Construction in progress	19,008,280	5,983,782
	55,571,105	41,243,867
Less accumulated depreciation	24,343,875	23,223,515
	$ 31,227,230	$ 18,020,352

During the years ended February 28, 2023 and 2022 the Organization received a significant amount of federal and state grant revenue for the purpose of renovating various facilities utilized by the Early Head Start, Head Start, Migrant Alternative Payment, and Food Bank programs. At February 28, 2023 and 2022 these renovations were in various stages of completion and are shown as construction in progress on the statements of financial position. Capitalization of these costs as construction in progress is required in order for the financial statements to be in accordance with generally accepted accounting principles. As such, capitalization of these costs has resulted in an increase in the change in net assets for the years ended February 28, 2023 and 2022.

The federal government has a reversionary interest in property and equipment at February 28, 2023 and 2022 in the amount of $50,234,809 and $36,357,406, respectively, with accumulated depreciation of $20,108,714 and $19,302,538, respectively.

Note 6. Note Payable

The Organization has a $1,500,000 revolving line of credit agreement with a bank, which provides for credit through January 2024. As of February 28, 2023, the full amount was available to the Organization for draws under the agreement. The note bears interest at the secured overnight financing rate (SOFR) (4.55% as of February 28, 2023) plus 3.85% and is unsecured.

Note 7. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2023 and 2022:

	2023	2022
Note payable to a bank:		
Secured by deed of trust, due in monthly installments of $23,790 including interest at 4.2%, due July 2025	$ 639,078	$ 891,133
Secured by land and building, due in monthly installments of $6,903 including interest at 3.98%, due December 2023	-	62,130
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant, secured by deed of trust, due in annual installments of $65,052 through 2023 (*)	65,052	130,104
	$ 704,130	$ 1,083,367

* A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16,1999, in the amount of $1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of $65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2023 and 2022, represent cash drawn on the note, net of debt forgiveness to date.

Aggregate maturities of long-term debt as of February 28, 2023 are due in future years as follows:

Year ending February 28/29,	
2024	$ 328,848
2025	274,799
2026	100,483
	$ 704,130

Note 8. Retirement Plans

401 (a) Plan

The Organization has a defined contribution money purchase 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 the 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% upon two years of service, 50% upon three years of service, 75% upon four years of service, and 100% upon five years of service. Participants also become 100% vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2023 and 2022 was $1,574,905 and $1,484,061, respectively.

403(b) Plan

The Organization has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code (IRC). The employees of the Organization become immediately eligible upon being hired. Participants may contribute from $1 up to the maximum amount allowed by law and certain discrimination tests prescribed by the IRC. All contributions to the Plan are directed by the participants into investments in the funds made available through a contract with the trustee. 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

The Organization may elect to match contributions each Plan year in an amount to be determined by the board of directors. The Organization made no contributions for the years ended February 28, 2023 or 2022.

457(b) Plan

The Organization has a tax exempt 457(b) plan (the Plan), which covers all employees that the Organization has determined are in a select group of management or highly compensated employees as would constitute a "top-hat" group within the meaning of Title I of ERISA. The employees in this group become eligible to participant in the Plan as of the Plan effective date January 1, 2020 or as of his/her first day of employment with the Organization, whichever is sooner. All contributions to the Plan are directed by the participant into investments in the funds made available through a contract with the trustee. 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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed $19,807 and $2,348 for the years ended February 28, 2023 and 2022, 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. The value of accumulated vacation at February 28, 2023 and 2022, is as follows:

	2023	2022
Indirect Fund	$ 477,733	$ 427,869
Early Head Start	472,081	439,577
Head Start	306,408	321,579
Early Head Start San Joaquin	219,098	215,351
Low Income Home Energy Assistance Program	84,971	79,009
Migrant Alternative Payment	68,965	45,026
Community Services Block Grant	53,323	45,445
Women, Infants, and Children	35,353	57,138
County of Kern 211	18,137	18,793
Commodity Supplement Food Program	3,748	854
Community Action Partnership of Kern Foundation	3,674	-
Early Head Start Expansion	-	16,642
	$ 1,743,491	$ 1,667,283

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2023 and 2022:

	2023	2022
Early Head Start	$ 472,081	$ 439,577
Head Start	306,408	321,579
Early Head Start San Joaquin	219,098	215,351
Early Head Start Expansion	-	16,642
	$ 997,587	$ 993,149

Cash is maintained in separate interest-bearing bank accounts, as the cash is reserved for this specific purpose.

Note 10. Deferred Revenue

Deferred revenue as of February 28, 2023 and 2022, is as follows:

	2023	2022
Wonderful Food Bank Expansion	$ 1,923,571	$ -
California State Preschool	1,201,139	54,750
Food Bank Expansion	774,628	375,936
General Child Care and Development	698,042	259,071
Emergency Food and Shelter	197,686	-
Community Services Block Grant	154,434	317,177
Wonderful Foundation	95,923	63,134
Feed America Service Insights	89,541	-
Wells Fargo Foundation	66,982	46,982
Sierra Foundation - Asthma Mitigation	63,539	91,784
Migrant Child Care	63,462	72,821
ASHTO Vaccine Equity Project	62,267	-
Child Development Reserve Fund No. 2	61,585	-
Pacific Gas & Electric (PG&E)	33,080	-
General Child Care and Development - San Joaquin COE	23,094	189,484
State Drought Food Assistance	17,863	168,778
Child Development Reserve Fund No. 1	7,521	4,671
Dignity Health	1,049	1,049
Migrant Alternative Payment	-	1,662,589
Early Head Start COVID-19	-	418,013
Health Net	-	130,000
California Association of Food Banks	-	129,581
DOE WAP	-	81,765
Early Head Start Expansion	-	54,585
Senior Farmers Market Nutrition Program	-	26,075
Early Head Start San Joaquin	-	7,810
California Endowment	-	2,000
Kaiser Foundation	-	1,739
Disgorgement Assistance Program (DAP)	-	20
	$ 5,535,406	$ 4,159,814

Note 11. Commitments and Contingencies

Operating Leases

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the Organization may incur a liability to grantor agencies.

The Organization leases various facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2023 and 2022, was $1,623,068 and $1,766,427, respectively. At February 28, 2023, total annual rental commitments are as follows:

Year ending February 28/29,	
2024	$ 1,419,967
2025	829,403
2026	413,062
2027	210,675
2028	88,924
Later years	140,800
	$ 3,102,831

Litigation

The Organization has two Private Attorney General Action (PAGA) lawsuits against them alleging failure to provide meal periods, rest periods, and overtime pay. The plaintiffs have filed for deficiency judgements against the Organization. The Organization's management and legal counsel are unable to reasonably estimate the amount of liability that may be incurred if an adverse decision is rendered as there is not yet enough information to form an opinion on the value of the claims and scope of the punitive class, however, the Organization's management is prepared to vigorously defend against the claims.

Note 12. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2023 and 2022, are as follows:

	2023	2022
Food Bank - Anthem Blue Cross	$ 50,000	$ -
M Street Navigation Center	40,942	22,024
East Kern Family Resource Center	28,948	22,943
Tax Assistance	28,443	35,500
Shafter Youth Center	26,928	2,526
Friendship House - Advisory Board	23,278	21,739
Blue Shield Wellness Program	19,948	19,948
Oasis Family Resource Center	15,000	9,245
Youth Centers - Robotics/STEM	2,548	2,548
Friendship House	2,423	5,486
Youth Centers - First Aid	200	200
Women, Infant and Children (WIC)	-	1,521
Youth Centers - Macy's STEM	-	1,250
Food Bank - Backpack Buddies	-	64
	$ 238,658	$ 144,994

Note 13. Concentration of Revenue

For the years ended February 28, 2023 and 2022 approximately 48% and 52%, respectively, of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

Note 14. Donated Goods and Services

The Organization receives various forms of gift-in-kind (GIK) including food, occupancy, consulting services and supplies. GIK are valued based upon estimates of fair market value that would be received for selling the goods in their principal market considering their condition and utility for use at the time the goods are contributed by the donor.

	2023	2022
Supplies	$ 162,654	$ 99,825
Consultant/contract services	621	11,003
Space costs	-	95,330
	$ 163,275	$ 206,158

Note 15. Subsequent Events

On August 11, 2023, the Organization executed an agreement to sell their real property at 3101 Mall View Road for $1,600,000. Additionally, on August 11, 2023, the Organization executed a lease agreement to lease the property back for a period of six months at $6,000 per month.

On October 3, 2023, the Organization purchased an undivided fifty percent (50%) interest in the real property at 1300 18th Street, Bakersfield, California for a purchase price of $10,000,000. The Organization incurred a $8,000,000 promissory note to the County of Kern, secured by a deed of trust, due in monthly installments of $44,368 including interest at 3%, balloon payment of $4,597,207 due in March 2033.

The Organization is in current negotiations with a buyer for their real property at 5005 Business Park North. The Organization has received a draft letter of intent from the potential buyer.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2023
Page 1 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
Direct Program				
Early Head Start Expansion	93.600	09HP000163-03	$ 874,611	
Early Head Start Expansion - CARES Act	93.600	09HP000163-03C3	91,309	
Early Head Start (EHS) Head Start - Kern	93.600	09HP011132-04	36,634,150	
Early Head Start (EHS)/Head Start - Kern CARES ACT	93.600	09CH011132-04C3	91,015	
Early Head Start San Joaquin	93.600	09CH011406-02	796,325	
Head Start CRRSA and ARP	93.600	09HE000432-01	2,665,802	
				41,153,212
Association of State and Territorial Health Pass Through				
Centers of Disease Control and Prevention				
ASTHO Vaccine Equity Project	93.185	00-FE-3400-01-00	394,733	
				394,733
State of California- Pass through Programs				
Department of Community Services and Development				
Community Services Block Grant	93.569	22F-5015	1,231,395	
Community Services Block Grant	93.569	23F-4015	284,741	
Community Services Block Grant - CARES ACT	93.569	20F-3654	269,576	
Community Services Block Grant - Discretionary	93.569	22F-5015	31,000	
				1,816,712
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	21B-5012	580,578	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21B-5012	244,695	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	22B-4012	2,386,368	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	22B-4012	1,876,719	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23B-5012	533,772	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23B-5012	47,550	
Low Income Home Energy Assistance Program ARPA ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21V-5561	864,688	
Low Income Household Water Assistance	93.568	21Z-9556	48,535	
Low Income Home Energy Assistance Program Supplemental	93.568	22Q-4561	48,912	
				6,631,817
Department of Energy				
Weatherization Assistance Program	81.042	20C-6008	101,467	
				101,467
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-1057	279,603	
General Child Care and Development	93.596	CCTR-2058	344,267	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-1057	128,531	
General Child Care and Development	93.575	CCTR-2058	158,256	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2023
Page 2 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Migrant Child Care	93.575	CMIG-2004	2,088	
Migrant Alternative Payment	93.575	CMAP-1000	1,638,745	
Migrant Alternative Payment	93.575	CMAP-2000	2,504,099	
Total Child Care Development Fund Cluster				5,055,589
U.S. Department of Housing and Urban Development				
Pass Through United Way of Kern County				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0420.02	126,710	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0420.03	121,335	248,045
Emergency Services Grant CARES Act	14.231	752-2020	1,290,296	
Emergency Services Grant Coordinated Entry Services COVID-19	14.231	2021-017	59,367	1,349,663
CDBG City of Bakersfield Food Bank Expansion	14.218	2022-187	2,068,602	
CDBG County of Kern Food Bank Expansion	14.218	N/A	874,449	
Total Community Development Block Grant Entitlement Grants Cluster				2,943,051
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	1,142,772	1,142,772
U.S. Department of the Treasury				
Direct Program				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	22VITA0297	139,552	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	23VITA0166	100,208	239,760
County of Kern - Pass Through Programs				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - Safe Parking-Encampment	21.027	752-2020	627,485	627,485
U.S. Department of Agriculture				
State of California - Pass Through Programs				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	19-10139	1,945,654	
Women, Infants, and Children (WIC)	10.557	22-10236	1,487,685	3,433,339
Department of Social Services				
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	194,861	
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	199,168	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	202,924	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	161,983	
Emergency Food Assistance Program (EFAP) Reach & Resiliency	10.568	15-MOU-00118	10,266	
EFAP Build Back Better	10.568	15-MOU-00118	248,094	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2023
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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
EFAP Commodities	10.569	N/A	7,932,277	
Total Food Distribution Cluster				8,949,573
Senior Farmers Market Nutrition Program	10.576	N/A	26,075	
				26,075
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	31,051	
Cal Fresh Outreach	10.561	18-7012-SUB	19,988	
Cal Fresh Healthy Living	10.561	19-10324	700,084	
Cal Fresh Healthy Living	10.561	19-10324	495,380	
				1,246,503
Child and Adult Care Food - Kern	10.558	15-1248-OJ	551,893	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	500,918	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	82,096	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	42,678	
				1,177,585
U.S. Department of Homeland Security				
Pass Through Program - United Way of KC (Local Board)				
Emergency Food and Shelter	97.024	Phase 39	22,820	
				22,820
U.S. Department of Education				
Department of Education-First 5 California				
QRIS (Quality Rating and Improvement System)				
- *San Joaquin*	84.412	N/A	7,810	
				7,810
				$ 76,568,011
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-1123	1,406,787	
California State Preschool		CSPP-2120	3,439,484	
Child Development Center Based Reserve Fund		N/A	(150)	
California Community School Partnership		N/A	112,724	
				4,958,845
State of California - Department of Human Services				
Home Visiting Initiative		411-2020	1,085,487	
Home Visiting Initiative		010-2023	1,994,921	
Positive Youth Development Services		258-2021	20,262	
Positive Youth Development Services		272-2022	43,716	
Positive Youth Development Services - MEDI-CAL		752-2021	204,695	
Positive Youth Development Services - MEDI-CAL		012-2023	104,111	
				3,453,192
State of California - Department of Public Health				
Sierra Foundation - Asthma Mitigation		GA20APS006	128,244	
				128,244
State of California - Department of Social Services				
General Child Care and Development		CCTR-1057	1,009,903	
General Child Care and Development		CCTR-2058	1,604,496	
Migrant Alternative Payment		CMAP-1000	3,709,815	

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2023
Page 4 of 5

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
Migrant Alternative Payment	CMAP-2000	10,565,312	
Migrant Alternative Payment - AB82 Stipend	N/A	7,336	
Child Development Alternative Payment Reserve	N/A	(11)	
Migrant Child Care	CMIG-1004	39,558	
Migrant Child Care	CMIG-2004	53,111	
Migrant Specialized Services	CMSS-1004	15,485	
Migrant Specialized Services	CMSS-2004	40,079	
San Joaquin COE General Child Care (CCTR)	N/A	662,391	
San Joaquin COE General Child Care (CCTR) COVID	N/A	17,267	
San Joaquin COE General Child Care (CCTR) Stipend	N/A	30,182	
San Joaquin COE General Child Care (CCTR) QRIS	N/A	10,329	
State Emergency Food Assistance	15-MOU-00118	101,904	
State Emergency Food Assistance	15-MOU-00118	242,527	
State Drought Food Assistance	15-MOU-00118	59,587	
State Disaster Food Boxes	15-MOU-00118	78,862	
State Resource Family Approval Program	15-MOU-00118	23,625	
State One-Time CalFoods	15-MOU-00118	830,004	
Food Bank Capacity Program	SCGR-19-0012	425,744	
Food Bank Capacity Program	SCRT-22-0012	3,000,710	
Differential Response	N/A	77,699	
Differential Response	N/A	118,924	
County of Kern Low Barrier Homeless Shelter	017-2020	560,417	
County of Kern Low Barrier Homeless Shelter	395-2022	1,579,517	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2020-213	609	
Bakersfield Kern Regional Homeless Collaborative (HHAP)	N/A	45,266	
United Way Stanislaus CES	N/A	107,533	
County of Kern Housing for the Harvest Expanded Program	485-2021	36,464	
			25,054,645
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	784,493	
			784,493
Department of Corrections and Rehabilitation			
California Violence Intervention and Prevention	2022-199	652	
Shafter Youth Center	99-011	65,052	
			65,704
California Children and Families Commission			
2-1-1	2020.2.05	26,591	
2-1-1	2020.2.05	62,415	
E Kern Family Resource Center	2020.2.06	49,238	
E Kern Family Resource Center	2020.2.06	71,332	
Help Me Grow	2020.1.06	97,560	
Help Me Grow	2020.1.06	180,235	
Oasis FRC	2020.2.18	63,428	
Oasis FRC	N/A	3,000	
Oasis FRC	2020.2.18	114,459	
Differential Response	N/A	29,685	
			697,943
			$ 35,143,066

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of **Community Action Partnership of Kern** under programs of the federal and state governments for the year ended February 28, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern.**

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represents adjustments or credits made, in the normal course of business, to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. 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 $7,932,277 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2023.

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 502,039	$ 551,893	$ 1,053,932
Total Revenue	502,039	551,893	1,053,932
EXPENDITURES			
Salaries	300,063	395,561	695,624
Fringe Benefits	83,637	121,946	205,583
Travel	12,630	16,211	28,841
Space Costs	72,919	79,663	152,582
Consumable Supplies	50,859	79,975	130,834
Equipment	7,035	68,536	75,571
Consultant/Contract Services	-	5,854	5,854
Other Costs	50,670	38,104	88,774
Program Costs	(109,066)	(297,463)	(406,529)
Depreciation	-	-	-
Administration Cost	33,292	43,506	76,798
Total Expenditures	502,039	551,893	1,053,932
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 33,138	$ 82,096	$ 115,234
Total Revenue	33,138	82,096	115,234
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	30,125	74,633	104,758
Depreciation	-	-	-
Administration Cost	3,013	7,463	10,476
Total Expenditures	33,138	82,096	115,234
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21B-5012
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022

	Nov. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Dec. 31, 2022	TOTAL
REVENUE				
Federal Grant Revenue	$ 64,227	$ 3,895,840	$ 825,273	$ 4,785,340
Total Revenue	64,227	3,895,840	825,273	4,785,340
EXPENDITURES				
Salaries	23,736	1,252,765	400,926	1,677,427
Fringe Benefits	5,742	274,346	107,736	387,824
Travel	90	14,939	9,976	25,005
Space Costs	3,472	190,791	8,329	202,592
Consumable Supplies	688	71,550	27,409	99,647
Equipment	-	-	6,424	6,424
Consultant/Contract Services	1,847	1,063,481	57,115	1,122,443
Other Costs	20,336	471,720	121,294	613,350
Program Costs	6,672	214,895	38,546	260,113
Depreciation	-			-
Administration Cost	1,644	341,353	47,518	390,515
Total Expenditures	64,227	3,895,840	825,273	4,785,340
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22Q-4561
FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH FEBRUARY 28, 2023

	Sept. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE		
Federal Grant Revenue	$ 48,912	$ 48,912
Total Revenue	48,912	48,912
EXPENDITURES		
Salaries	37,918	37,918
Fringe Benefits	1,077	1,077
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	5,323	5,323
Program Costs	-	-
Depreciation	-	-
Administration Cost	4,594	4,594
Total Expenditures	48,912	48,912
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20C-6008
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2022

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE				
Federal Grant Revenue	$ 72	$ -	$ 101,467	$ 101,539
Total Revenue	72	-	101,467	101,539
EXPENDITURES				
Salaries	-	-	15,880	15,880
Fringe Benefits	-	-	4,332	4,332
Travel	-	-	917	917
Space Costs	-	-	1,262	1,262
Consumable Supplies	-	-	188	188
Equipment	-	-	24,290	24,290
Consultant/Contract Services	-	-	42,798	42,798
Other Costs	72	-	4,269	4,341
Program Costs	-	-	730	730
Depreciation	-	-	-	-
Administration Cost	-	-	6,801	6,801
Total Expenditures	72	-	101,467	101,539
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 22F-5015
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

	Jan. 1, 2022 through Feb. 28, 2022	Mar. 1, 2022 through Dec. 31, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 335,023	$ 1,231,395	$ 1,566,418
Total Revenue	335,023	1,231,395	1,566,418
EXPENDITURES			
Salaries	186,168	661,140	847,308
Fringe Benefits	48,164	166,585	214,749
Travel	174	19,097	19,271
Space Costs	43,490	205,762	249,252
Consumable Supplies	13,299	17,058	30,357
Equipment	-	-	-
Consultant/Contract Services	3,101	2,156	5,257
Other Costs	7,040	32,275	39,315
Program Costs	140	1,650	1,790
Depreciation	-	-	-
Administration Cost	33,447	125,672	159,119
Total Expenditures	335,023	1,231,395	1,566,418
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 22F-5015
FOR THE PERIOD JUNE 15, 2022 THROUGH DECEMBER 31, 2022

	June 15, 2022 through Dec. 31, 2022	TOTAL
REVENUE		
Federal Grant Revenue	$ 31,000	$ 31,000
Total Revenue	31,000	31,000
EXPENDITURES		
Salaries	17,281	17,281
Fringe Benefits	3,805	3,805
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	7,096	7,096
Other Costs	-	-
Program Costs	-	-
Depreciation	-	-
Administration Cost	2,818	2,818
Total Expenditures	31,000	31,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 20F-3654
FOR THE PERIOD MARCH 27, 2020 THROUGH AUGUST 31, 2022

	Mar. 27, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Aug. 31, 2022	TOTAL
REVENUE				
Federal Grant Revenue	$ 590,264	$ 1,222,653	$ 269,576	$ 2,082,493
Total Revenue	590,264	1,222,653	269,576	2,082,493
EXPENDITURES				
Salaries	113,365	364,127	100,657	578,149
Fringe Benefits	25,135	86,356	27,902	139,393
Travel	64	18,239	35,127	53,430
Space Costs	26,406	112,729	31,851	170,986
Consumable Supplies	95,644	148,700	1,746	246,090
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	307	3,623	50,587	54,517
Program Costs	276,876	387,484	-	664,360
Depreciation	-	-	-	-
Administration Cost	52,467	101,395	21,706	175,568
Total Expenditures	590,264	1,222,653	269,576	2,082,493
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN 211 GRANT NO. 655-2021
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
Local Grant Revenue	$ 45,000	$ -	$ 45,000
Total Revenue	45,000	-	45,000
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	14,918	-	14,918
Consumable Supplies	2,292	-	2,292
Equipment	-	-	-
Consultant/Contract Services	120	-	120
Other Costs	24,395	-	24,395
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,275	-	3,275
Total Expenditures	45,000	-	45,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START/HEAD START AWARD NO. 09CH011132-04
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023

	EARLY HEAD START BASE	EARLY HEAD START T & TA	EARLY HEAD START CARRYOVER	EARLY HEAD START CARES ACT	HEAD START BASE	HEAD START T & TA	HEAD START CARRYOVER	HEAD START CARES ACT	
	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE									
Federal Grant Revenue	$ 16,601,172	$ 344,023	$ 868,642	$ -	$ 16,957,539	$ 177,586	1,685,188	$ 91,015	$ 36,725,165
Other Revenue	(452,462)	-	-	-	62,535	-	-	-	(389,927)
Donations	225	-	-	-	775	-	-	-	1,000
In-Kind	2,144,229	-	-	-	9,759,563	-	-	-	11,903,792
Total Revenue	18,293,164	344,023	868,642	-	26,780,412	177,586	1,685,188	91,015	48,240,030
EXPENDITURES									
Salaries	7,904,369	4,237	-	-	8,086,190	-	-	-	15,994,796
Fringe Benefits	2,303,285	7,211	-	-	2,397,722	-	-	-	4,708,218
Travel	84,759	83,005	-	-	146,932	21,832	-	-	336,528
Space Costs	2,050,693	-	707,612	-	1,756,734	-	1,663,717	-	6,178,756
Consumable Supplies	840,452	12,270	-	-	731,351	-	-	83,911	1,667,984
Equipment	376,405	-	147,960	-	402,088	-	-	-	926,453
Consultant/Contract Services	270,070	45,686	-	-	249,998	59	733	-	566,546
Other Costs	352,440	152,297	6,492	-	724,819	139,839	3,680	-	1,379,567
Program Costs	576,392	-	-	-	878,143	-	-	-	1,454,535
Depreciation	70,206	-	-	-	189,758	-	-	-	259,964
Administration Cost	1,319,864	39,317	6,578	-	1,457,114	15,856	17,058	-	2,855,787
In-Kind	2,144,229	-	-	-	9,759,563	-	-	7,104	11,910,896
Total Expenditures	18,293,164	344,023	868,642	-	26,780,412	177,586	1,685,188	91,015	48,240,030
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP000163-03
FOR THE PERIOD MARCH 1, 2021 to FEBRUARY 28, 2023

	EARLY HEAD START CHILDCARE PARTNERSHIP BASE Mar. 1, 2021 through Feb. 28, 2022	EARLY HEAD START CHILDCARE PARTNERSHIP BASE Mar. 1, 2022 through Feb. 28, 2023	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA Mar. 1, 2021 through Feb. 28, 2022	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA Mar. 1, 2022 through Feb. 28, 2023	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER Mar. 1, 2021 through Feb. 28, 2022	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER Mar. 1, 2022 through Feb. 28, 2023	EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT Mar. 1, 2021 through Feb. 28, 2022	EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE									
Federal Grant Revenue	$ 1,724,538	$ 703,135	$ 19,857	$ 36,328	$ 2,371,966	$ 135,148	$ 20,993	$ 91,309	$ 5,103,274
Other Revenue	22	2	-	-	-	-	-	-	24
In-Kind	790,157	-	-	-	-	-	-	-	790,157
Total Revenue	2,514,717	703,137	19,857	36,328	2,371,966	135,148	20,993	91,309	5,893,455
EXPENDITURES									
Salaries	565,607	-	-	-	-	-	3,622	-	569,229
Fringe Benefits	150,179	(12)	-	-	-	-	579	-	150,746
Travel	2,769	258	2,741	8	-	-	-	-	5,776
Space Costs	219,154	88,951	-	-	2,367,566	122,865	7,686	-	2,806,222
Consumable Supplies	128,104	48,346	2,488	33,017	-	-	6,962	-	218,917
Equipment	-	-	-	-	-	-	-	91,309	91,309
Consultant/Contract Services	472,161	504,417	3,346	-	4,000	-	-	-	983,924
Other Costs	25,418	434	9,487	-	-	-	240	-	35,579
Program Costs	-	-	-	-	-	-	-	-	-
Depreciation	10,008	-	-	-	-	-	-	-	10,008
Administration Cost	151,160	60,743	1,794	3,303	400	12,283	1,904	-	231,587
In-Kind	790,157	-	-	-	-	-	-	-	790,157
Total Expenditures	2,514,717	703,137	19,857	36,328	2,371,966	135,148	20,993	91,309	5,893,455
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH011406-02
FOR THE PERIOD FEBRUARY 1, 2021 THROUGH FEBRUARY 28, 2023

	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN T&TA	EARLY HEAD START SAN JOAQUIN T&TA	EARLY HEAD START SAN JOAQUIN CARRYOVER	EARLY HEAD START SAN JOAQUIN CARRYOVER	EARLY HEAD START SAN JOAQUIN CARES	EARLY HEAD START SAN JOAQUIN CARES	EARLY HEAD START SAN JOAQUIN No Cost Extension	
	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE										
Federal Grant Revenue	$ 354,823	$ 5,341,883	$ 6,659	$ 122,447	$ -	$ 8,021	$ 7,152	$ 99,645	$ 796,325	$ 6,736,955
Other Revenue	23	16,886	-	-	-	-	-	-	-	-
In-Kind	161,158	1,752,207	-	-	-	-	-	-	-	-
Total Revenue	516,004	7,110,976	6,659	122,447	-	8,021	7,152	99,645	796,325	796,325
EXPENDITURES										
Salaries	219,443	3,015,548	4,009	48,179	-	-	5,433	13,770	467,223	3,773,605
Fringe Benefits	55,683	757,755	1,850	19,872	-	-	1,068	2,264	113,646	952,138
Travel	973	45,627	-	4,264	-	-	-	-	-	50,864
Space Costs	34,195	503,247	-	-	-	4,997	-	3,128	80,773	626,340
Consumable Supplies	2,222	220,313	-	3,094	-	-	1	69,272	-	294,902
Equipment	-	31,190	-	-	-	-	-	-	62,669	93,859
Consultant/Contract Services	1,053	27,683	-	10,383	-	2,295	-	-	-	41,414
Other Costs	7,134	142,317	195	25,593	-	-	-	-	-	175,239
Program Costs	3,662	156,570	-	-	-	-	-	-	-	160,232
Depreciation	90	844	-	-	-	-	-	-	-	934
Administration Cost	30,391	457,675	605	11,062	-	729	650	11,211	72,014	584,337
In-Kind	161,158	1,752,207	-	-	-	-	-	-	-	1,913,365
Total Expenditures	516,004	7,110,976	6,659	122,447	-	8,021	7,152	99,645	796,325	796,325
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FOOD BANK STATE EMERGENCY GRANT NO. 15-MOU-00118
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 128,197	$ 101,904	$ 230,101
Total Revenue	128,197	101,904	230,101
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	128,197	101,904	230,101
Depreciation	-	-	-
Administration Cost	-	-	-
Total Expenditures	128,197	101,904	230,101
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM FFCRA GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 51,865	$ 248,094	$ 299,959
Total Revenue	51,865	248,094	299,959
EXPENDITURES			
Salaries	-	50,530	50,530
Fringe Benefits	-	11,095	11,095
Travel	7,082	14,692	21,774
Space Costs	11,290	84,699	95,989
Consumable Supplies	2,538	25,033	27,571
Equipment	-	-	-
Consultant/Contract Services	63	143	206
Other Costs	21,797	36,724	58,521
Program Costs	4,402	3,856	8,258
Depreciation	-	-	-
Administration Cost	4,693	21,322	26,015
Total Expenditures	51,865	248,094	299,959
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 161,096	$ 202,924	$ 364,020
Total Revenue	161,096	202,924	364,020
EXPENDITURES			
Salaries	70,220	106,190	176,410
Fringe Benefits	10,739	15,215	25,954
Travel	4,657	4,290	8,947
Space Costs	22,756	19,996	42,752
Consumable Supplies	9,380	7,225	16,605
Equipment	-	-	-
Consultant/Contract Services	8,277	59	8,336
Other Costs	20,456	31,565	52,021
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	14,611	18,384	32,995
Total Expenditures	161,096	202,924	364,020
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD AND SHELTER
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023

	Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE		
Federal Grant Revenue	$ 22,820	$ 22,820
Total Revenue	22,820	22,820
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	22,820	22,820
Depreciation	-	-
Administration Cost	-	-
Total Expenditures	22,820	22,820
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WONDERFUL FOUNDATION - FARMER'S MARKETS
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEMPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Private Revenue	$ 11,866	$ 54,915	$ 66,781
Total Revenue	11,866	54,915	66,781
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Raw Food	-	-	-
Receiving	-	-	-
Other Costs	-	-	-
Program Costs	10,703	49,923	60,626
Depreciation	-	-	-
Administration Cost	1,163	4,992	6,155
Total Expenditures	11,866	54,915	66,781
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CAL FRESH HEALTHY LIVING GRANT NO. 19-10324
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 435,206	$ 700,084	$ 1,135,290
Total Revenue	435,206	700,084	1,135,290
EXPENDITURES			
Salaries	159,792	255,958	415,750
Fringe Benefits	28,800	49,551	78,351
Travel	1,156	6,141	7,297
Space Costs	13,858	20,172	34,030
Consumable Supplies	975	15,979	16,954
Equipment	-	-	-
Consultant/Contract Services	188,788	276,289	465,077
Other Costs	3,285	15,725	19,010
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	38,552	60,269	98,821
Total Expenditures	435,206	700,084	1,135,290
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT #16-MOU-20-6003
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 124,858	$ 194,861	$ 319,719
Total Revenue	124,858	194,861	319,719
EXPENDITURES			
Salaries	45,098	92,392	137,490
Fringe Benefits	12,190	23,126	35,316
Travel	7,833	6,836	14,669
Space Costs	26,403	40,108	66,511
Consumable Supplies	15,324	14,640	29,964
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	8,798	2,959	11,757
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	9,212	14,800	24,012
Total Expenditures	124,858	194,861	319,719
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE
FOR THE PERIOD MARCH 1, 2021 THROUGH FEBRUARY 28, 2023

	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 40,255	$ 45,266	$ 85,521
Total Revenue	40,255	45,266	85,521
EXPENDITURES			
Salaries	28,909	29,510	58,419
Fringe Benefits	6,175	10,207	16,382
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	1,481	-	1,481
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	31	1,454	1,485
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,659	4,095	7,754
Total Expenditures	40,255	45,266	85,521
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN HOUSING FOR THE HARVEST
FOR THE PERIOD MARCH 17, 2021 THROUGH APRIL 30, 2022

	Mar. 17, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Apr. 30, 2022	TOTAL
REVENUE			
Local Grant Revenue	$ 967,026	$ 36,464	$ 1,003,490
Total Revenue	967,026	36,464	1,003,490
EXPENDITURES			
Salaries	31,286	5,014	36,300
Fringe Benefits	6,967	635	7,602
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	217,253	-	217,253
Other Costs	-	-	-
Program Costs	641,086	27,500	668,586
Depreciation	-	-	-
Administration Cost	70,434	3,315	73,749
Total Expenditures	967,026	36,464	1,003,490
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE								
State Grant Revenue	$ 102,780	$ 77,699	$ 180,479	$ 118,924	$ 34,025	$ -	$ 34,025	$ 29,685
Total Revenue	102,780	77,699	180,479	118,924	34,025	-	34,025	29,685
EXPENDITURES								
Salaries	51,737	40,589	92,326	66,605	26,722	-	26,722	22,862
Fringe Benefits	14,184	12,216	26,400	14,477	5,995	-	5,995	5,710
Travel	3,487	1,681	5,168	7,432	-	-	-	-
Space Costs	9,372	4,492	13,864	12,133	-	-	-	-
Consumable Supplies	5,594	6,291	11,885	1,946	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	10,939	6,291	17,230	7,516	-	-	-	-
Program Costs	-	302	302	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Administration Cost	7,467	5,837	13,304	8,815	1,308	-	1,308	1,113
Total Expenditures	102,780	77,699	180,479	118,924	34,025	-	34,025	29,685
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE				
State Grant Revenue	$ 90,049	$ 49,238	$ 139,287	$ 71,332
Total Revenue	90,049	49,238	139,287	71,332
EXPENDITURES				
Salaries	59,867	32,729	92,596	43,855
Fringe Benefits	12,619	6,869	19,488	9,229
Travel	1,358	163	1,521	218
Space Costs	6,186	3,123	9,309	8,294
Consumable Supplies	1,598	1,152	2,750	1,705
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	4,957	2,374	7,331	5,287
Program Costs	-	935	935	-
Depreciation	-	-	-	-
Administration Cost	3,464	1,893	5,357	2,744
Total Expenditures	90,049	49,238	139,287	71,332
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE				
State Grant Revenue	$ 109,027	$ 97,560	$ 206,587	$ 180,235
Total Revenue	109,027	97,560	206,587	180,235
EXPENDITURES				
Salaries	78,936	60,486	139,422	124,381
Fringe Benefits	22,196	13,816	36,012	45,066
Travel	-	-	-	31
Space Costs	-	-	-	-
Consumable Supplies	1,097	13,030	14,127	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	2,620	6,461	9,081	3,837
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	4,178	3,767	7,945	6,920
Total Expenditures	109,027	97,560	206,587	180,235
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE				
State Grant Revenue	$ 97,914	$ 63,428	$ 161,342	$ 114,459
Total Revenue	97,914	63,428	161,342	114,459
EXPENDITURES				
Salaries	69,914	39,960	109,874	74,348
Fringe Benefits	15,430	10,459	25,889	21,039
Travel	1,314	353	1,667	1,752
Space Costs	1,997	1,700	3,697	5,230
Consumable Supplies	3,080	4,364	7,444	3,967
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	927	1,045	1,972	1,109
Program Costs	1,487	3,108	4,595	2,154
Depreciation	-	-	-	445
Administration Cost	3,765	2,439	6,204	4,415
Total Expenditures	97,914	63,428	161,342	114,459
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE				
State Grant Revenue	$ -	$ 3,000	$ 3,000	$ -
Total Revenue	-	3,000	3,000	-
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	2,885
Depreciation	-	-	-	-
Administration Cost	-	-	-	115
Total Expenditures	-	-	-	3,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ 3,000	$ 3,000	$ (3,000)

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.05
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
REVENUE				
State Grant Revenue	$ 61,357	$ 26,591	$ 87,948	$ 62,415
Total Revenue	61,357	26,591	87,948	62,415
EXPENDITURES				
Salaries	48,993	20,253	69,246	48,827
Fringe Benefits	10,004	5,315	15,319	11,186
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	2,360	1,023	3,383	2,402
Total Expenditures	61,357	26,591	87,948	62,415
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATEWIDE 211 COVID-19 CALL CENTER RESPONSE
FOR THE PERIOD APRIL 1, 2021 THROUGH MARCH 31, 2022

	Apr. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Mar. 31, 2022	TOTAL
REVENUE			
Private Grant Revenue	$ 90,623	$ 58	$ 90,681
Total Revenue	90,623	58	90,681
EXPENDITURES			
Salaries	71,963	115	72,078
Fringe Benefits	10,424	(57)	10,367
Travel	-	-	-
Space Costs	(5)	-	(5)
Consumable Supplies	-	-	-
Equipment		-	-
Consultant/Contract Services		-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	-	-
In-Kind	8,241	-	8,241
Total Expenditures	90,623	58	90,681
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
ESG COORDINATED ENTRY SVC COVID-19 AGREEMENT NO. 2021-017
FOR THE PERIOD MARCH 1, 2021 THROUGH FEBRUARY 28, 2023

	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 60,633	$ 59,367	$ 120,000
Total Revenue	60,633	59,367	120,000
EXPENDITURES			
Salaries	39,205	41,449	80,654
Fringe Benefits	10,943	7,782	18,725
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	3,231	1,405	4,636
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,845	3,587	5,432
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	5,409	5,144	10,553
Total Expenditures	60,633	59,367	120,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT #: CA1799L9D0420.02
FOR THE PERIOD AUGUST 1, 2021 THROUGH JULY 31, 2022

	Aug. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through July 31, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 110,128	$ 126,710	$ 236,838
In-Kind	-	120,331	120,331
Total Revenue	110,128	247,041	357,169
EXPENDITURES			
Salaries	78,175	90,733	168,908
Fringe Benefits	21,941	24,459	46,400
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	10,012	11,518	21,530
In-Kind	-	120,331	120,331
Total Expenditures	110,128	247,041	357,169
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 411-2020
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 1,748,481	$ 1,085,487	$ 2,833,968
Total Revenue	1,748,481	1,085,487	2,833,968
EXPENDITURES			
Salaries	1,096,583	628,537	1,725,120
Fringe Benefits	290,558	154,824	445,382
Travel	28,049	14,792	42,841
Space Costs	32,590	9,163	41,753
Consumable Supplies	93,806	143,128	236,934
Equipment	-	-	-
Consultant/Contract Services	8,604	2,318	10,922
Other Costs	35,215	25,246	60,461
Program Costs	-	-	-
Depreciation	5,994	6,774	12,768
Administration Cost	157,082	100,705	257,787
Total Expenditures	1,748,481	1,085,487	2,833,968
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 258-2021
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 38,759	$ 20,262	$ 59,021
Total Revenue	38,759	20,262	59,021
EXPENDITURES			
Salaries	27,140	14,020	41,160
Fringe Benefits	7,284	2,958	10,242
Travel	236	112	348
Space Costs	272	-	272
Consumable Supplies	20	-	20
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	135	227	362
Program Costs	149	1,060	1,209
Depreciation	-	-	-
Administration Cost	3,523	1,885	5,408
Total Expenditures	38,759	20,262	59,021
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH MEDI - CAL NO. 752-2021
FOR THE PERIOD JULY 1, 2021 THROUGH SEPTEMBER 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1 2022 through Sept. 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 188,236	$ 204,695	$ 392,931
Total Revenue	188,236	204,695	392,931
EXPENDITURES			
Salaries	119,114	128,595	247,709
Fringe Benefits	29,837	31,309	61,146
Travel	3,561	4,629	8,190
Space Costs	1,909	1,754	3,663
Consumable Supplies	4,851	2,649	7,500
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	11,971	17,032	29,003
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	16,993	18,727	35,720
Total Expenditures	188,236	204,695	392,931
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-1057
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 467,807	$ 408,134	$ 875,941
State Grant Revenue	1,517,379	1,009,903	2,527,282
Total Revenue	1,985,186	1,418,037	3,403,223
EXPENDITURES			
Salaries	1,419,518	1,008,865	2,428,383
Fringe Benefits	374,609	276,719	651,328
Travel	-	-	-
Space Costs	891	4	895
Consumable Supplies	5,590	460	6,050
Equipment	-	-	-
Consultant/Contract Services	-	2,005	2,005
Other Costs	4,056	1,103	5,159
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	180,522	128,881	309,403
Total Expenditures	1,985,186	1,418,037	3,403,223
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES 2021 CRRSA STIPEND
FOR THE PERIOD APRIL 1, 2021 THROUGH JUNE 30, 2022

	Apr. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 70,560	$ -	$ 70,560
Total Revenue	70,560	-	70,560
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	797	-	797
Consumable Supplies	60,942	-	60,942
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	2,406	-	2,406
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	6,415	-	6,415
Total Expenditures	70,560	-	70,560
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-1000
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,630,163	$ 1,638,745	$ 3,268,908
State Grant Revenue	6,468,013	3,709,815	10,177,828
Total Revenue	8,098,176	5,348,560	13,446,736
EXPENDITURES			
Salaries	512,154	246,851	759,005
Fringe Benefits	91,814	49,517	141,331
Travel	452	439	891
Space Costs	66,040	46,846	112,886
Consumable Supplies	9,595	7,431	17,026
Equipment	-	-	-
Consultant/Contract Services	4,002	3,508	7,510
Other Costs	44,618	32,923	77,541
Program Costs	6,734,796	4,479,106	11,213,902
Depreciation	-	-	-
Administration Cost	634,705	481,939	1,116,644
Total Expenditures	8,098,176	5,348,560	13,446,736
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-1004
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 109	$ -	$ 109
State Grant Revenue	41,298	39,558	80,856
Total Revenue	41,407	39,558	80,965
EXPENDITURES			
Salaries	28,008	26,650	54,658
Fringe Benefits	8,961	9,152	18,113
Travel	-	-	-
Space Costs	332	4	336
Consumable Supplies	172	21	193
Equipment	-	-	-
Consultant/Contract Services	-	134	134
Other Costs	171	1	172
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,763	3,596	7,359
Total Expenditures	41,407	39,558	80,965
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-1123
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 2,235,694	$ 1,406,787	$ 3,642,481
Total Revenue	2,235,694	1,406,787	3,642,481
EXPENDITURES			
Salaries	1,514,116	948,469	2,462,585
Fringe Benefits	502,598	326,585	829,183
Travel	-	-	-
Space Costs	4,448	47	4,495
Consumable Supplies	9,079	1,126	10,205
Equipment	-	-	-
Consultant/Contract Services	-	2,606	2,606
Other Costs	2,227	64	2,291
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	203,226	127,890	331,116
Total Expenditures	2,235,694	1,406,787	3,642,481
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION 2021 CRRSA STIPEND
FOR THE PERIOD APRIL 1, 2021 THROUGH JUNE 30, 2022

	April 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 245,858	$ -	$ 245,858
Total Revenue	245,858	-	245,858
EXPENDITURES			
Salaries	178,681	-	178,681
Fringe Benefits	44,826	-	44,826
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	22,351	-	22,351
Total Expenditures	245,858	-	245,858
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-1004
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	$ 24,594	$ 15,485	$ 40,079
Total Revenue	24,594	15,485	40,079
EXPENDITURES			
Salaries	18,809	12,704	31,513
Fringe Benefits	3,549	1,373	4,922
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,236	1,408	3,644
Total Expenditures	24,594	15,485	40,079
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 21-1004-SUB
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 27,534	$ 31,051	$ 58,585
Total Revenue	27,534	31,051	58,585
EXPENDITURES			
Salaries	22,969	25,740	48,709
Fringe Benefits	2,062	2,488	4,550
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,503	2,823	5,326
Total Expenditures	27,534	31,051	58,585
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 22VITA0297
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 61,140	$ 139,553	$ 200,693
In-Kind	57,218	155,939	213,157
Total Revenue	118,358	295,492	413,850
EXPENDITURES			
Salaries	31,889	78,561	110,450
Fringe Benefits	4,877	8,420	13,297
Travel	344	26	370
Space Costs	-	-	-
Consumable Supplies	18,293	3,318	21,611
Equipment	-	12,833	12,833
Consultant/Contract Services	-	24,708	24,708
Other Costs	11	350	361
Program Costs	169	134	303
Depreciation	-	-	-
Administration Cost	5,557	11,203	16,760
In-Kind	57,218	155,939	213,157
Total Expenditures	118,358	295,492	413,850
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 19-10139
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	Oct. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Sept. 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,388,348	$ 1,945,654	$ 3,334,002
Private Revenue	2,000	-	2,000
Other Revenue	2,316	-	2,316
Total Revenue	1,392,664	1,945,654	3,338,318
EXPENDITURES			
Salaries	829,194	1,130,900	1,960,094
Fringe Benefits	214,892	303,219	518,111
Travel	1,476	3,001	4,477
Space Costs	147,002	210,493	357,495
Consumable Supplies	7,794	14,765	22,559
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	67,055	116,465	183,520
Program Costs	8,135	(995)	7,140
Depreciation	602	6,089	6,691
Administration Cost	116,514	161,717	278,231
Total Expenditures	1,392,664	1,945,654	3,338,318
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 017-2020
FOR THE PERIOD JULY 1, 2021 THROUGH JANUARY 13, 2023

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Jan. 13, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 1,206,214	$ 560,417	$ 1,766,631
Total Revenue	1,206,214	560,417	1,766,631
EXPENDITURES			
Salaries	429,250	238,301	667,551
Fringe Benefits	93,950	53,369	147,319
Travel	5	2,691	2,696
Space Costs	449,911	177,920	627,831
Consumable Supplies	42,933	26,815	69,748
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	23,512	10,236	33,748
Program Costs	62,771	824	63,595
Depreciation	-	-	-
Administration Cost	103,882	50,261	154,143
Total Expenditures	1,206,214	560,417	1,766,631
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22F - 5015 (CSBG 2022)
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

	Jan. 1, 2022 through Feb. 28, 2022	Mar. 1, 2022 through Dec. 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ 335,023	$ 1,231,395	$ 1,566,418	$	$ 1,566,418
Total Revenue	$ 335,023	$ 1,231,395	$ 1,566,418	$ -	$ 1,566,418
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ 75,136	$ 145,225	$ 220,361	$ 220,361	$ 220,361
Fringe Benefits	7,387	21,297	28,684	28,684	28,684
Operating Expenses	418	16,143	16,561	16,561	16,561
Contract/Consultant Services	-	-	-	-	-
Other Costs	33,448	125,803	159,251	159,251	159,251
Total Administrative Costs	116,389	308,468	424,857	424,857	424,857
Program Costs					
Salaries and Wages	111,032	515,916	626,948	626,948	626,948
Fringe Benefits	40,776	145,157	185,933	185,933	185,933
Operating Expenses	66,826	261,854	328,680	328,680	328,680
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	218,634	922,927	1,141,561	1,141,561	1,141,561
Total Expenditures	$ 335,023	$ 1,231,395	$ 1,566,418	$ 1,566,418	$ 1,566,418

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22F - 5015 (CSBG CARES Discretionary)
FOR THE PERIOD JUNE 15, 2022 THROUGH DECEMBER 31, 2022

	June 15, 2022 through Dec. 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue Awarded	$ 31,000	$ 31,000	$	$ 31,000
Total Revenue	$ 31,000	$ 31,000	$ -	$ 31,000
EXPENDITURES				
Administrative Costs				
Salaries and Wages	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	2,818	2,818	2,818	2,818
Total Administrative Costs	2,818	2,818	2,818	2,818
Program Costs				
Salaries and Wages	17,281	17,281	17,281	17,281
Fringe Benefits	3,805	3,805	3,805	3,805
Operating Expenses	-	-	-	-
Contract/Consultant Services	7,096	7,096	7,096	7,096
Total Program Costs	28,182	28,182	28,182	28,182
Total Expenditures	$ 31,000	$ 31,000	$ 31,000	$ 31,000

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20F - 3654 (CSBG CARES)
FOR THE PERIOD MARCH 27, 2020 THROUGH AUGUST 31, 2022

	Mar. 27, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Aug. 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue Awarded	$ 590,264	$ 1,222,653	$ 269,576	$ 2,082,493	$	$ 2,082,493
Total Revenue	$ 590,264	$ 1,222,653	$ 269,576	$ 2,082,493	$ -	$ 2,082,493
EXPENDITURES						
Administrative Costs						
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-	-
Operating Expenses	69,150	87,103	1,845	158,098	158,993	158,993
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	52,467	101,395	21,706	175,568	175,568	175,568
Total Administrative Costs	121,617	188,498	23,551	333,666	334,561	334,561
Program Costs						
Salaries and Wages	113,364	364,126	100,657	578,147	578,148	578,148
Fringe Benefits	25,135	86,356	27,902	139,393	139,392	139,392
Operating Expenses	330,148	583,673	117,466	1,031,287	1,030,392	1,030,392
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Program Costs	468,647	1,034,155	246,025	1,748,827	1,747,932	1,747,932
Total Expenditures	$ 590,264	$ 1,222,653	$ 269,576	$ 2,082,493	$ 2,082,493	$ 2,082,493

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21B-5012 (WX)
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022

	Nov. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb 28, 2022	Mar. 1, 2022 through Dec 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 16,320	$ 1,848,532	$ 580,578	$ 2,445,430	$	$ 2,445,430
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 16,320	$ 1,848,532	$ 580,578	$ 2,445,430	$ -	$ 2,445,430
EXPENDITURES						
Weatherization Program Costs						
Intake	$ -	$ 82,293	$ 11,486	$ 93,779	$ 93,779	$ 195,634
Outreach	-	45,753	76,519	122,272	122,272	122,272
Training & Technical Assistance	202	19,329	13,449	32,980	32,980	122,272
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	7,012	1,640	8,652	8,652	-
General Operating Expenditures	7,311	296,003	37,319	340,633	340,633	-
Other Program Costs	8,483	659,781	411,505	1,079,769	1,079,769	-
Total Weatherization Program Costs:	15,996	1,110,171	551,918	1,678,085	1,678,085	440,178
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	324	738,361	28,660	767,345	767,345	2,005,252
Total Expenditures	$ 16,320	$ 1,848,532	$ 580,578	$ 2,445,430	$ 2,445,430	$ 2,445,430

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21B-5012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022

	Nov. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb 28, 2022	Mar. 1, 2022 through Dec 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 47,907	$ 2,047,308	$ 244,695	$ 2,339,910	$	$ 2,339,910
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 47,907	$ 2,047,308	$ 244,695	$ 2,339,910	$ -	$ 2,339,910
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	$ 8,072	$ 239,822	$ 30,197	$ 278,091	$ 278,091	$ 492,140
Administrative Costs						
Administrative Costs	1,645	341,353	47,519	390,517	390,517	492,140
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	9,717	581,175	77,716	668,608	668,608	984,280
Program Support Costs						
Intake	17,843	383,468	36,225	437,536	437,536	471,524
Outreach	6,674	215,157	58,371	280,202	280,202	294,702
Training & Technical Assistance	100	8,971	3,352	12,423	12,423	117,881
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	661	-	661	661	-
General Operating Expenditures	5,362	149,309	15,327	169,998	169,998	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	1,539	180,818	24,114	206,471	206,471	-
Total Program Costs	31,518	938,384	137,389	1,107,291	1,107,291	884,107
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	459,217	28,226	487,443	487,443	471,523
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	1,410	-	1,410	1,410	-
Wood, Propane and Oil (ECIP & HEAP WPO)	6,672	67,122	1,364	75,158	75,158	-
Total Program Services Costs	6,672	527,749	29,590	564,011	564,011	471,523
Total Expenditures	$ 47,907	$ 2,047,308	$ 244,695	$ 2,339,910	$ 2,339,910	$ 2,339,910

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20C-6008 (WX)
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2022

	Jul. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb 28, 2022	Mar. 1, 2022 through Jun 30, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 72	$ -	$ 101,467	$ 101,539	$	$ 450,000
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 72	$ -	$ 101,467	$ 101,539	$ -	$ 450,000
EXPENDITURES						
Administrative Costs						
Administrative Costs	-	-	6,824	6,824	-	25,524
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Administration Costs:	-	-	6,824	6,824	-	25,524
Weatherization Program Costs						
Intake	$ -	$ -	$ 632	$ 632	$ -	$ 11,820
Outreach	72	-	316	388	-	7,200
Training & Technical Assistance	-	-	3,002	3,002	-	18,800
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-	30,000
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	3,600
General Operating Expenditures	-	-	27,090	27,090	-	45,000
Other Program Costs	-	-	17,258	17,258	-	121,219
Total Weatherization Program Costs:	72	-	48,298	48,370	-	237,639
Weatherization Direct Program Costs						
Total Health and Safety Expenditures	-	-	-	-	-	90,200
Total Direct Program Weatherization Expenditures	-	-	46,345	46,345	-	96,637
Total Expenditures	$ 72	$ -	$ 101,467	$ 101,539	$ -	$ 450,000

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 financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which comprise **Community Action Partnership of Kern**'s financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Community Action Partnership of Kern**'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 **Community Action Partnership of Kern**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Action Partnership of Kern**'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern**'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*.

Community Action Partnership of Kern's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on **Community Action Partnership of Kern**'s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. **Community Action Partnership of Kern**'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT 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

Opinion on Each Major Federal Program

We have audited **Community Action Partnership of Kern**'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Community Action Partnership of Kern**'s major federal programs for the year ended February 28, 2023. **Community Action Partnership of Kern**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Community Action Partnership of Kern** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Community Action Partnership of Kern**'s compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to **Community Action Partnership of Kern**'s federal programs.

Auditor's Responsibilities for the Audit of Compliance.

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Community Action Partnership of Kern**'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Community Action Partnership of Kern**'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Action Partnership of Kern**'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of **Community Action Partnership of Kern**'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 **Community Action Partnership of Kern**'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR FIRST 5 KERN PROGRAMS AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE WHEN USING THE PROGRAM-SPECIFIC AUDIT OPTION TO SATISFY THE UNIFORM GUIDANCE AUDIT REQUIREMENTS

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for First 5 Kern

Opinion on Compliance for First 5 Kern

We have audited **Community Action Partnership of Kern**'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2023.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2023.

Basis for Opinion on First 5 Kern

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Community Action Partnership of Kern** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for First 5 Kern programs. Our audit does not provide a legal determination of **Community Action Partnership of Kern**'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to First 5 Kern programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Community Action Partnership of Kern**'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Community Action Partnership of Kern**'s compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Action Partnership of Kern**'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of **Community Action Partnership of Kern**'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 **Community Action Partnership of Kern**'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2023

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Qualified	
Internal control over financial reporting:		
Material weakness(es) identified?	____Yes	_X_ No
Significant deficiency(ies) identified?	_X_ Yes	____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 on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	____Yes	_X_ No

Identification of major programs

Federal Assistance Listing Number	Name of Federal Program or Cluster
14.218/14.225	Community Development Block Grant (CDBG) Entitlement Grants Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
93.356/93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$2,297,040	
Auditee qualified as low-risk auditee?	_X_ Yes	____No

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2023

SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2023-001 ***Condition:*** For nine of fifty-three procurement transactions tested, the Organization only obtained two of the required three bids for the purchase.

Criteria: The Organization's Financial Policy and Procurement Manual for expenditures greater than or equal to $10,000 requires the Organization to obtain three bids. Additionally, the Code of Federal Regulations (CFR), 2 CFR 200.318 requires the non-federal entity to have and use documented procurement procedures for the acquisition of property or services required under a Federal award or subaward.

Cause: Lack of training and internal review related to the procurement process.

Effect: Failure to procure items properly may result in a reduction or loss of future funding.

Recommendation: Management should provide additional training related to the required documentation related to the procurement process. Additionally, management should perform an internal review over the procurement process to ensure that the policies and procedures set forth in the manual are adhered to.

Management Response/Planned Corrective Action: The Director of Finance and the Business Services Manager will update agency-wide procurement training to reflect the requirement for three bids. Applicable agency staff will be scheduled for updated training. Subsequent transactions fitting into this category will be subject to the standard described in the Accounting and Financial Policies and Procedures Manual, updated April 27, 2022, and any future approved revision or amendment.

This corrective action has been fully implemented as of June 30, 2023.

Implementer: Kerri Davis, Business Services Manager
Gabrielle Alexander, Director of Finance

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED FEBRUARY 28, 2023

FA-2022-001 The Organization inaccurately reported waived family fee revenue of $34,139 under contract CCTR-1057 for the period of October 1, 2021 through December 31, 2021. However, the correct waived family fee revenue amount for the period was $30,365 resulting in an overstatement of $3,774. *Similar items noted. See Special Purpose June 30, 2023 Financial Statement item SA-2023-009.*

FA-2022-002 The Organization failed to provide supporting documentation to substantiate $16,215 of waived family fee revenue reported on the close-out financial report under contract CMAP-0000 and $79,200 of waived family fee revenue reported on December 2021 financial report under contract CMAP-1000. *Corrective action taken during the year.*

FA-2022-003 For two of forty participants tested for the Commodity Supplement Food Program and Emergency Food Assistance Program, the participant application did not appropriately document the recertification of the participant at the twelve and/or twenty-four-month period. *Corrective action taken during the year.*



SPECIAL PURPOSE FINANCIAL STATEMENTS
June 30, 2023

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Opinion

We have audited the accompanying special purpose financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended June 30, 2023, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements 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, 2023, on the basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Finance Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statements are prepared on the basis of accounting the Organization uses to comply with the requirements of the California Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Special Purpose Financial Statements

Management is responsible for the preparation and fair presentation of the special purpose financial statements in accordance with the accounting practices prescribed by the California Department of Education as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the special purpose financial statements that are free from material misstatement, whether due to fraud or error.

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

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Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the special purpose financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the special purpose financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the special purpose financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Other Reporting Required* by *Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023 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 solely 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 the effectiveness of the Organization's 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.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 31, 2023

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period July 1, 2022 through June 30, 2023

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
California State Preschool Programs	CSPP - 2120	$ 5,798,492
State of California - Department of Social Services		
General Child Care and Development Programs	CCTR - 2058	3,901,541
Migrant Child Care	CMIG - 2004	79,364
Migrant Specialized Services	CMSS - 2004	40,079
Migrant Alternative Payment	CMAP - 2000	24,153,464
Migrant Alternative Payment - Stipend	CMAP - 2000	2,346,980
Child and Adult Care Food	15-1248-OJ	1,257,457
Total State of California - Department of Social Services		31,778,885
Total State of California		$ 37,577,377

Basis of Presentation

The accompanying schedule of expenditures of state awards includes the state award activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**. Additionally, **Community Action Partnership of Kern** has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-2120
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 3,439,484	$ 2,046,267	$ 5,485,751
Transfer From Reserve	-	2,510	2,510
Head Start	203,041	107,190	310,231
Total Revenue	3,642,525	2,155,967	5,798,492
EXPENDITURES			
Salaries	2,467,940	1,459,324	3,927,264
Fringe Benefits	846,291	500,176	1,346,467
Consultant/Contract Services	5,213	4,520	9,733
Travel	2,651	-	2,651
Space Costs	82	-	82
Equipment	-	-	-
Consumable Supplies	145	149	294
Other Costs	7,523	5,737	13,260
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	312,680	186,061	498,741
Total Expenditures	3,642,525	2,155,967	5,798,492
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-2058
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 502,523	$ 450,523	$ 953,046
State Grant Revenue	1,604,496	941,699	2,546,195
Transfer From Reserve	-	2,892	2,892
Head Start	349,728	49,680	399,408
Total Revenue	2,456,747	1,444,794	3,901,541
EXPENDITURES			
Salaries	1,700,649	1,006,831	2,707,480
Fringe Benefits	550,762	302,533	853,295
Consultant/Contract Services	4,010	1,600	5,610
Travel	1,690	-	1,690
Space Costs	16	(6)	10
Equipment	-	-	-
Consumable Supplies	102	552	654
Other Costs	8,050	6,720	14,770
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	191,468	126,564	318,032
Total Expenditures	2,456,747	1,444,794	3,901,541
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-2004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,088	$ -	$ 2,088
State Grant Revenue	53,111	24,024	77,135
Head Start	-	141	141
Total Revenue	55,199	24,165	79,364
EXPENDITURES			
Salaries	36,375	16,137	52,512
Fringe Benefits	12,473	5,534	18,007
Consultant/Contract Services	267	139	406
Travel	134	-	134
Space Costs	6	-	6
Equipment	-	-	-
Consumable Supplies	8	6	14
Other Costs	918	152	1,070
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	5,018	2,197	7,215
Total Expenditures	55,199	24,165	79,364
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-2004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 40,079	$ -	$ 40,079
Total Revenue	40,079	-	40,079
EXPENDITURES			
Salaries	24,538	-	24,538
Fringe Benefits	11,898	-	11,898
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	3,643	-	3,643
Total Expenditures	40,079	-	40,079
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-2000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,504,099	$ 1,494,820	$ 3,998,919
State Grant Revenue	10,565,312	9,546,213	20,111,525
Transfer From Reserve	-	43,020	43,020
Total Revenue	13,069,411	11,084,053	24,153,464
EXPENDITURES			
Salaries	973,922	578,139	1,552,061
Fringe Benefits	174,147	104,211	278,358
Consultant/Contract Services	5,874	3,600	9,474
Travel	3,606	10,019	13,625
Space Costs	99,987	49,884	149,871
Equipment	-	311,023	311,023
Consumable Supplies	31,274	22,537	53,811
Other Costs	53,713	47,231	100,944
Program Costs	10,547,155	8,980,431	19,527,586
Depreciation		2,860	2,860
Indirect Costs	1,179,733	974,118	2,153,851
Total Expenditures	13,069,411	11,084,053	24,153,464
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
CONTRACT NO. CMAP-2000 STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 7,336	$ 2,339,644	$ 2,346,980
Total Revenue	7,336	2,339,644	2,346,980
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	6,669	2,126,950	2,133,619
Depreciation	-	-	-
Indirect Costs	667	212,694	213,361
Total Expenditures	7,336	2,339,644	2,346,980
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 793,036	$ 464,421	$ 1,257,457
Total Revenue	793,036	464,421	1,257,457
EXPENDITURES			
Salaries	516,063	239,115	755,178
Fringe Benefits	155,984	66,063	222,047
Consultant/Contract Services	4,612	-	4,612
Equipment	90,382	-	90,382
Travel	19,384	8,826	28,210
Space Costs	107,331	37,301	144,632
Consumable Supplies	86,457	52,175	138,632
Other Costs	38,733	24,468	63,201
Program Costs	(289,324) *	(5,648) *	(294,972) *
Indirect Costs	63,414	42,121	105,535
Total Expenditures	793,036	464,421	1,257,457
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

** Program Costs represent food subsidies provided by Head Start.*

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	TOTAL REIMBURSABLE
1000 CERTIFICATED SALARIES	$ 2,117,080	$ 2,868,453	$ 38,354	$ 19,041	$ -	$ 5,042,928
1100 TEACHERS' SALARIES	2,122,690	2,846,253	38,039	19,041	-	5,026,023
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	(5,610)	22,200	315	-	-	16,905
2000 CLASSIFIED SALARIES	590,400	1,058,811	14,158	5,497	1,552,061	3,220,927
2100 INSTRUCTIONAL AIDES' SALARIES	641,933	831,579	10,935	5,497	-	1,489,944
2200 CLASSIFIED SUPPORT SALARIES	-	-	-	-	-	-
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	(16,709)	66,225	939	-	-	50,455
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	(34,824)	161,007	2,284	-	1,552,061	1,680,528
3000 EMPLOYEE BENEFITS	853,295	1,346,467	18,007	11,898	278,358	2,508,025
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	(2,756)	983,452	13,152	1,344	-	995,192
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	(769)	363,015	4,855	388	117,197	484,686
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	558,746	-	-	7,119	-	565,865
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	155,820	-	-	2,055	138,360	296,235
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	31,918	-	-	-	-	31,918
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	8,901	-	-	-	17,010	25,911
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	79,316	-	-	770	-	80,086
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	22,119	-	-	222	5,791	28,132
4000 BOOKS AND SUPPLIES	654	294	14	-	53,811	54,773
4300 MATERIALS & SUPPLIES	654	294	14	-	53,811	54,773
4400 NONCAPITALIZED EQUIPMENT	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	22,080	25,726	1,616	-	19,804,360	19,853,782
5200 TRAVEL AND CONFERENCES	7,498	12,496	1,321	-	13,625	34,940
5300 DUES AND MEMBERSHIPS	-	-	-	-	6,650	6,650
5400 INSURANCE	-	-	-	-	12,747	12,747
5500 OPERATIONS AND HOUSEKEEPING SERVICES	(5)	-	-	-	-	(5)
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	16	82	6	-	149,871	149,975
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	14,571	13,148	289	-	19,594,856	19,622,864
5900 COMMUNICATIONS	-	-	-	-	26,611	26,611
Start Up Costs	-	-	-	-	311,023	311,023
6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS	-	-	-	-	-	-
6400 EQUIPMENT	-	-	-	-	311,023	311,023
Start Up Costs	-	-	-	-	-	-
INDIRECT COSTS	318,032	498,741	7,215	3,643	2,153,851	2,981,482
TOTAL	$ 3,901,541	$ 5,798,492	$ 79,364	$ 40,079	$ 24,153,464	$ 33,972,940

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.

The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	$ -	$ 114,262	$ 1,682	$ 1	$ 1,156,800	$ 1,272,745
EMPLOYEE BENEFITS	-	43,908	585	-	207,614	252,107
MATERIALS AND SUPPLIES	-	285	10	-	55,665	55,960
TRAVEL AND CONFERENCES	-	12,496	618	-	17,073	30,187
DUES AND MEMBERSHIPS	-	-	-	-	5,261	5,261
INSURANCE	-	-	-	-	10,829	10,829
OPERATIONS AND HOUSEKEEPING SERVICES	-	-	-	-	4,423	4,423
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	-	67	-	-	128,429	128,496
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	-	10,639	990	-	22,455	34,084
COMMUNICATIONS	-	-	-	-	20,215	20,215
INDIRECT COSTS	318,032	498,741	7,215	3,643	2,153,851	2,981,482
TOTAL ADMINISTRATIVE COSTS	$ 318,032	$ 680,398	$ 11,100	$ 3,644	$ 3,782,615	$ 4,795,789

The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Administrative Costs per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	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	$ -	$ -	$ -	$ -	$ -	$ -

The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	Total Costs
Unit Costs Under $5,000 Items:	$ -	$ -	$ -	$ -	$ -	$ -
Unit Costs Over $5,000 Items With CDD Approval: Reserve Account	-	-	-	-	311,023	311,023
Unit Costs Over $5,000 Items Without CDD Approval:	-	-	-	-	-	-
Total Equipment Expenditures	$ -	$ -	$ -	$ -	$ 311,023	$ 311,023

The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note 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, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2022 to June 2023	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	157,510	1	157,511	$2.21	$ 348,097	$ 2	$ 348,099
Reduced	-	-	-	$1.91	-	-	-
Base	-	-	-	$0.45	-	-	-
Total	157,510	1	157,511		$ 348,097	$ 2	$ 348,099
Lunch							
Free	164,046	(9)	164,037	$4.03	$ 661,105	$ (36)	$ 661,069
Reduced	-	-	-	$3.63	-	-	-
Base	-	-	-	$0.47	-	-	-
Total	164,046	(9)	164,037		$ 661,105	$ (36)	$ 661,069
HS Snack							
Free	4,829	-	4,829	$1.18	$ 5,698	$ -	$ 5,698
Reduced	-	-	-	$0.64	-	-	-
Base	-	-	-	$0.19	-	-	-
Total	4,829	-	4,829		$ 5,698	$ -	$ 5,698
State Snack							
Free	110,062	1	110,063	$1.18	$ 129,874	$ 1	$ 129,874
Reduced	-	-	-	$0.64	-	-	-
Base	-	-	-	$0.19	-	-	-
Total	110,062	1	110,063		$ 129,874	$ 1	$ 129,874
Total Rate X Meals	436,447	(7)	436,440		$ 1,144,774	$ (33)	$ 1,144,740
State Reimbursements	321,556	(8)	321,548	$0.1975	$ 63,507	$ (2)	$ 63,506
Cash-in-Lieu	164,046	(9)	164,037	$0.30	$ 49,214	$ (3)	$ 49,211
Total Federal Reimbursement					$ 1,257,495	$ (38)	$ 1,257,457

See Note 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, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	July 1, 2022 to July 31, 2022			**August 1, 2022 to August 31, 2022**			**September 1, 2022 to September 30, 2022**		
Breakfast									
Free	5,595	-	5,595	11,403	-	11,403	14,234	2	14,236
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	5,595	-	5,595	11,403	-	11,403	14,234	2	14,236
Lunch									
Free	5,850	-	5,850	11,728	-	11,728	14,721	-	14,721
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	5,850	-	5,850	11,728	-	11,728	14,721	-	14,721
HS Snack									
Free	1,103	-	1,103	1,451	-	1,451	241	-	241
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	1,103	-	1,103	1,451	-	1,451	241	-	241
State Snack									
Free	3,986	-	3,986	7,202	-	7,202	9,759	1	9,760
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	3,986	-	3,986	7,202	-	7,202	9,759	1	9,760

See Note 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, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	October 1, 2022 to October 31, 2022			**November 1, 2022 to November 30, 2022**			**December 1, 2022 to December 31, 2022**		
Breakfast									
Free	15,145	-	15,145	12,672	-	12,672	11,173	-	11,173
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,145	-	15,145	12,672	-	12,672	11,173	-	11,173
Lunch									
Free	15,536	-	15,536	13,072	-	13,072	11,491	-	11,491
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,536	-	15,536	13,072	-	13,072	11,491	-	11,491
HS Snack									
Free	240	-	240	197	-	197	149	-	149
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	240	-	240	197	-	197	149	-	149
State Snack									
Free	10,227	-	10,227	8,534	-	8,534	7,915	-	7,915
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,227	-	10,227	8,534	-	8,534	7,915	-	7,915

See Note 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, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	January 1, 2023 to January 31, 2023			**February 1, 2023 to February 28, 2023**			**March 1, 2023 to March 31, 2023**		
Breakfast									
Free	14,832	-	14,832	14,796	(1)	14,795	18,807	-	18,807
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	14,832	-	14,832	14,796	(1)	14,795	18,807	-	18,807
Lunch									
Free	15,558	-	15,558	15,405	(9)	15,396	19,929	-	19,929
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,558	-	15,558	15,405	(9)	15,396	19,929	-	19,929
HS Snack									
Free	255	-	255	240	-	240	374	-	374
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	255	-	255	240	-	240	374	-	374
State Snack									
Free	10,362	-	10,362	9,902	-	9,902	13,379	-	13,379
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,362	-	10,362	9,902	-	9,902	13,379	-	13,379

See Note 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, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	April 1, 2023 to April 30, 2023			**May 1, 2023 to May 31, 2023**			**June 1, 2023 to June 30, 2023**		
Breakfast									
Free	14,892	-	14,892	15,803	-	15,803	8,158	-	8,158
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	14,892	-	14,892	15,803	-	15,803	8,158	-	8,158
Lunch									
Free	15,646	-	15,646	16,593	-	16,593	8,517	-	8,517
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,646	-	15,646	16,593	-	16,593	8,517	-	8,517
HS Snack									
Free	283	-	283	296	-	296	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	283	-	283	296	-	296	-	-	-
State Snack									
Free	10,361	-	10,361	11,461	-	11,461	6,974	-	6,974
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,361	-	10,361	11,461	-	11,461	6,974	-	6,974

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

FIXED PERCENTAGE METHOD

Enrollment	July	August	September	October	November	December	January	February	March	April	May	June
Total												
Reported	736	1,189	1,328	1,422	1,448	1,181	1,207	1,229	1,264	1,292	1,280	689
Adjusted	724	271	132	38	12	279	253	231	196	168	180	771
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
Free												
Reported	736	1,189	1,328	1,422	1,448	1,181	1,207	1,229	1,264	1,292	1,280	689
Adjusted	724	271	132	38	12	279	253	231	196	168	180	771
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
Reduced												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
Base												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
RECONCILIATION OF SINGLE AUDIT TO PROGRAM AUDIT
PERIOD ENDED FEBRUARY 28, 2023 AND JUNE 30, 2023

	Single Audit Feb. 28, 2023	Less: Mar. 1, 2022 thru June 30, 2022 and Eliminations *	Mar. 1, 2023 Thru June 30, 2023	Program Audit June 30, 2023
ASSETS				
Current Assets				
Cash - Unrestricted	$ 12,966,354	$ (6,280,153)	$ (4,519,749)	$ 2,166,452
Cash - Restricted	-	39,873	64,484	104,357
Grants and contracts receivable	11,364,285	(10,389,448)	3,789,227	4,764,064
Inventories	1,090,744	(1,090,744)	-	-
Prepaid expenses	1,132,342	(1,126,218)	39,801	45,925
Total current assets	26,553,725	(18,846,690)	(626,237)	7,080,798
Noncurrent Assets				
Cash restricted for program use by funding agencies	537,868	(537,868)	-	-
Property and equipment	31,227,230	(31,227,230)	-	-
Total noncurrent assets	31,765,098	(31,765,098)	-	-
Total assets	$ 58,318,823	$ (50,611,788)	$ (626,237)	$ 7,080,798
LIABILITIES AND NET ASSETS				
Current liabilities				
Current maturities of long-term debt	$ 328,848	$ (328,848)	$ -	$ -
Accounts payable:				
Trade	5,358,755	(2,732,964)	290,635	2,916,426
Construction	2,311,734	(2,311,734)	-	-
Accrued expenses	5,216,628	(4,987,080)	(87,473)	142,075
Advances payable	2,784,924	-	331,541	3,116,465
Deferred revenue	5,535,406	(3,503,656)	(1,453,337)	578,413
Total current liabilities	21,536,295	(13,864,282)	(918,634)	6,753,379
Noncurrent Liabilities				
Long-term debt, less current maturities	375,282	(375,282)	-	-
Total liabilities	21,911,577	(14,239,564)	(918,634)	6,753,379
Net Assets:				
With donor restrictions	238,658	(238,658)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	997,587	(997,587)	-	-
Undesignated	35,171,001	(35,135,979)	292,397	327,419
Total net assets	36,407,246	(36,372,224)	292,397	327,419
Total liabilities and net assets	$ 58,318,823	$ (50,611,788)	$ (626,237)	$ 7,080,798
SUPPORT AND REVENUE				
Program Revenues				
Federal grants	$ 76,568,011	$ (72,213,495)	$ 2,566,815	$ 6,921,331
State grants	35,143,066	(19,481,771)	15,239,305	30,900,600
Local grants	2,650,264	(2,650,264)	-	-
Public Support				
Contributions in-kind	163,275	(163,275)	-	-
Donations				
Food	38,897,034	(38,897,034)	-	-
Cash	449,682	(449,682)	-	-
Other	606,665	(606,525)	229	369
Total support and revenue	154,477,997	(134,462,046)	17,806,349	37,822,300
EXPENDITURES	139,803,541	(119,739,206)	17,513,042	37,577,377
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	$ 14,674,456	$ (14,722,840)	$ 293,307	$ 244,923

* Eliminations are non-California Department of Education and non-California Department of Social Services programs.

See Notes to Special Purpose Financial Statements

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTE TO SPECIAL PURPOSE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of Activities: **Community Action Partnership of Kern** (the Organization) is a not-for-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, 2023, 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 28, 2023 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, 2023. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 28, 2023.

The special purpose financial statements presented herein on pages 11-23 and 26-61 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 Accounting: The special purpose financial statements were prepared in conformity with the accounting practices prescribed by the California Department of Education, under the accrual method of accounting, in conformity with the California Department of Social Services Audit Guide dated August 2022 which differs from generally accepted accounting principles.

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 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 fiscal year 2022-2023 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.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTE REGARDING CDE SUPPLEMENTARY INFORMATION

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2023.

2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2023.

3. Bad debt expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

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**, as of and for the year ended June 30, 2023, and the related notes to the special purpose financial statements, which comprise **Community Action Partnership of Kern**'s special purpose financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered **Community Action Partnership of Kern**'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 **Community Action Partnership of Kern**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Action Partnership of Kern**'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern**'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 special purpose 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items SA-2023-001 through SA-2023-009*.*

Community Action Partnership of Kern's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on **Community Action Partnership of Kern**'s responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. **Community Action Partnership of Kern**'s responses were not subjected to the other auditing procedures applied in the audit of the special purpose financial statements and, accordingly, we express no opinion on the responses.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 31, 2023

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP2120

Fiscal Year Ended: June 30, 2023

Vendor Code: Y320

California Department of Education Audited Enrollment, Attendance and Fiscal Report for California State Preschool Program

Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): **1**

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: **2**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	105,359	9	105,368	99,253.6690
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	101,704		101,704	N/A
Total Non-Certified Days of Enrollment	7,690		7,690	5,613.0188
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	245		245	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	**0**	**0**	**0**

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account	2,510		2,510

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	43,547		43,547
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	298,388	11,843	310,231
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
1000 Certificated Salaries	2,861,601	6,852	2,868,453
2000 Classified Salaries	1,056,281	2,530	1,058,811
3000 Employee Benefits	1,343,252	3,215	1,346,467
4000 Books and Supplies	294		294
5000 Services and Other Operating Expenses	25,749	(23)	25,726
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	498,644	97	498,741
TOTAL REIMBURSABLE EXPENSES	**5,785,821**	**12,671**	**5,798,492**

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? ☐ Yes ☑ No

Approved Indirect Cost Rate:

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	679,909	489	680,398
Total Staff Training Cost (included in Reimbursable Expenses)			0

☑ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	105,359	9	105,368
Days of Operation	245	0	245
Days of Attendance (including MHCS)	101,704	0	101,704
Total Certified Adjusted Days of Enrollment	N/A	N/A	99,253.6690
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	5,613.0188
Restricted Program Income	0	0	0
Transfer from Preschool Reserve Account	2,510	0	2,510
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	5,785,821	12,671	5,798,492
Total Administrative Cost	679,909	489	680,398
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor's Assurances

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 Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): ☑ Yes ☐ No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): ☑ Yes ☐ No

Section 8 – Comments

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

Contractor Name: Community Action Partnership of Kern **Contract Number: CSPP2120**

California State Preschool Program – Form 1
Certified Children Days of Enrollment and Attendance

Service County: Kern

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus	58		58	2.1240	123.1920
Three Years Old Full-time	10,295		10,295	1.8000	18,531.0000
Three Years Old Part-time	17,058		17,058	1.1147	19,014.5526
Four Years and Older Full-time-plus	0		0	1.1800	0.0000
Four Years and Older Full-time	19,394		19,394	1.0000	19,394.0000
Four Years and Older Part-time	40,029		40,029	0.6193	24,789.9597
Exceptional Needs Full-time-plus	0		0	2.8320	0.0000
Exceptional Needs Full-time	348		348	2.4000	835.2000
Exceptional Needs Part-time	1,091		1,091	1.4863	1,621.5533
Dual Language Learner Full-time-plus	192		192	1.4160	271.8720
Dual Language Learner Full-time	2,680		2,680	1.2000	3,216.0000
Dual Language Learner Part-time	8,191		8,191	0.6193	5,072.6863

Contractor Name: Community Action Partnership of Kern **Contract Number: CSPP2120**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	0	9	9	1.2980	11.6820
At Risk of Abuse or Neglect Full-time	5,496		5,496	1.1000	6,045.6000
At Risk of Abuse or Neglect Part-time	527		527	0.6193	326.3711
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**105,359**	**9**	**105,368**	N/A	**99,253.6690**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**101,704**		**101,704**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

California State Preschool Program – Form 3
Non-Certified Children Days of Enrollment

Service County: Kern

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8000	0.0000
Toddlers (18 up to 36 months) Part-time			0	0.9900	0.0000
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	1,717		1,717	1.1147	1,913.9399
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	5,973		5,973	0.6193	3,699.0789
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Contractor Name: Community Action Partnership of Kern **Contract Number: CSPP2120**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**7,690**	**0**	**7,690**	N/A	**5,613.0188**

Enter the sum of Total Non-Certified Days of Enrollment from all Form 3s in the Total Non-Certified Days of Enrollment line of AUD 8501, Section 2.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	**June 30, 2023**
Contract Number	**CCTR2058**
Vendor Code	**Y320**

Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1): 1

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2): 0

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3): 1

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4): 0

Total enrollment and attendance forms to attach: 2

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	39,445		39445	68,013.7036
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	38,534		38534	**N/A**
Total Non-Certified Days of Enrollment	7,753		7753	7,747.9820
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	245		245	**N/A**

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR2058

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve	5,031	-2,139	2892
Waived Family Fees for Certified Children	52,964	-47	52917
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	399,408		399408
Unrestricted Income - Other:			
Total Revenue	**457403**	**-2186**	**455217**

Comments:

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR2058

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,116,949	131	2117080
2000 Classified Salaries	590,400		590400
3000 Employee Benefits	853,295		853295
4000 Books and Supplies	654		654
5000 Services and Other Operating Expenses	24,225	-2,145	22080
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)	318,032		318032
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**3903555**	**-2014**	**3901541**
Total Administrative Cost (included in Section 4 above)	318,032		318032
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

☑ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR2058

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	39445		39445
Days of Operation	245		245
Days of Attendance (including MHCS)	38534		38534
Restricted Program Income			
Transfer from Reserve	5031	-2139	2892
Waived Family Fees for Certified Children	52964	-47	52917
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3903555	-2014	3901541
Total Administrative Cost	318032		318032
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS) 68,013.7036

Total Non-Certified Adjusted Days of Enrollment (including MHCS) 7,747.9820

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

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 3 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 2. If necessary, attach additional sheets to explain adjustments.

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CHILD CARE AND DEVELOPMENT PROGRAMS CERTIFIED CHILDREN DAYS OF ENROLLMENT AND ATTENDANCE

Fiscal Year Ending June 30, 2023
Contract Number CCTR2058
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY 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	18		18	2.8792	51.8256
Infants (up to 18 months) Full-time	7,659		7659	2.4400	18687.9600
Infants (up to 18 months) One-half-time	1,708		1708	1.3420	2292.1360
Toddlers (18 up to 36 months) Full-time-plus	253		253	2.1240	537.3720
Toddlers (18 up to 36 months) Full-time	20,908		20908	1.8000	37634.4000
Toddlers (18 up to 36 months) One-half-time	8,899		8899	0.9900	8810.0100
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor **Community Action Partnership of Kern** **Contract Number** **CCTR2058**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	**39445**		**39445**	**N/A**	**68013.7036**
Days of Attendance	**38,534**		**38534**	**N/A**	**N/A**

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT

Fiscal Year Ending June 30, 2023
Contract Number CCTR2058
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY 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	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time	206		206	1.3420	276.4520
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time	7,547		7547	0.9900	7471.5300
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR2058

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Non-Certified Days of Enrollment	**7753**		**7753**	**N/A**	**7747.9820**

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) in the Total Non-Certified Days of Enrollment line of AUD 9500, Section 2.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending June 30, 2023
Contract Number CMIG2004
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1): 1

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2): 0

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3): 1

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4): 0

Total enrollment and attendance forms to attach: 2

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	1,405		1405	1,539.5600
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	1,380		1380	**N/A**
Total Non-Certified Days of Enrollment	5		5	2.7500
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	245		245	**N/A**

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG2004

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children	816	-272	544
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start		141	141
Unrestricted Income - Other:			
Total Revenue	**816**	**-131**	**685**

Comments:

Audit Report Page 44

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG2004

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	38,354		38354
2000 Classified Salaries	14,158		14158
3000 Employee Benefits	18,007		18007
4000 Books and Supplies	14		14
5000 Services and Other Operating Expenses	1,616		1616
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)	7,215		7215
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**79364**		**79364**
Total Administrative Cost (included in Section 4 above)	11,134	-34	11100
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

☑ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Audit Report Page 45

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG2004

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	1405		1405
Days of Operation	245		245
Days of Attendance (including MHCS)	1380		1380
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children	816	-272	544
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	79364		79364
Total Administrative Cost	11134	-34	11100
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS) 1,539.5600

Total Non-Certified Adjusted Days of Enrollment (including MHCS) 2.7500

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

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 3 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 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page 46

CHILD CARE AND DEVELOPMENT PROGRAMS CERTIFIED CHILDREN DAYS OF ENROLLMENT AND ATTENDANCE

Fiscal Year Ending June 30, 2023
Contract Number CMIG2004
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY 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	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor **Community Action Partnership of Kern** **Contract Number** **CMIG2004**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	395		395	1.2980	512.7100
Dual Language Learner Full-time	857		857	1.1000	942.7000
Dual Language Learner One-half-time	153		153	0.5500	84.1500
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	**1405**		**1405**	**N/A**	**1539.5600**
Days of Attendance	**1,380**		**1380**	**N/A**	**N/A**

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT

Fiscal Year Ending June 30, 2023
Contract Number CMIG2004
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY 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	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG2004

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time	5		5	0.5500	2.7500
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Non-Certified Days of Enrollment	**5**		**5**	**N/A**	**2.7500**

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) in the Total Non-Certified Days of Enrollment line of AUD 9500, Section 2.

AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending	**June 30, 2023**
Contract Number	**CMSS2004**
Vendor Code	**Y320**

Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Revenue

	Column A Cumulative FY 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 CMSS2004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	19,042	-1	19,041
2000 Classified Salaries	5,497		5,497
3000 Employee Benefits	20,897	-8,999	11,898
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,643		3,643
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**49,079**	**-9,000**	**40,079**
Total Administrative Cost (included in Section 2 above)	3,644		3,644
Days of Operation	245		245

Approved Indirect Cost Rate:

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

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Contract Number CMSS2004

Full Name of Contractor Community Action Partnership of Kern

Section 3 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 4 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses			

Audit Report Page 53

Contract Number **CMSS2004**

Full Name of Contractor **Community Action Partnership of Kern**

Section 5 - Summary

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	49,079	-9,000	40,079
Total Administrative Cost	3,644		3,644
Days of Operation	245		245

Comments:

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AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS

Fiscal Year Ending June 30, 2023

Contract Number CMAP2000

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 (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)			43,020	43,020
Waived Family Fees for Certified Children*		231,051		231,051
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)			**43,020**	**43,020**

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Contract Number CMAP2000

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		19,527,586		19,527,586
1000 Certificated Salaries				
2000 Classified Salaries		1,552,061		1,552,061
3000 Employee Benefits		278,358		278,358
4000 Books and Supplies		63,613	-9,802	53,811
5000 Services and Other Operating Expenses		266,200	10,574	276,774
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)		311,023		311,023
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		2,154,919	-1,068	2,153,851
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		**24,153,760**	**-296**	**24,153,464**
Total Administrative Cost (included in Section 2 above)		3,782,314	301	3,782,615
Days of Operation		247		247

Approved Indirect Cost Rate:

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

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Contract Number CMAP2000

Full Name of Contractor Community Action Partnership of Kern

Section 3 - Supplemental 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
Enhancement Funding				
Other: Stipend funding		2,133,619	213,361	2,346,980
Total Supplemental Revenue		**2,133,619**	**213,361**	**2,346,980**

Section 4 - Supplemental 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		2,133,619		2,133,619
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs		213,361		213,361
Non-Reimbursable Supplemental Expenses				
Total Supplemental Expenses		**2,346,980**		**2,346,980**

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Contract Number CMAP2000

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)			43,020	43,020
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		19,527,586		19,527,586
Total Administrative Cost		3,782,314	301	3,782,615
Days of Operation		247		247
Total Reimbursable Expenses		24,153,760	-296	24,153,464

Comments:

Audit Report Page 58

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2023
Reserve Account Type	Center-Based
Vendor Code	Y320

Full Name of Contractor **Community Action Partnership**

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	2,171
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.CMIG1004	701
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2021–22 Contracts to Reserve	**701**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2021-22 Post-Audit CDNFS 9530	**2,872**

Section 2 - Current Year (2022–23) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	20		20
6. Less Transfers to Contracts from Reserve:			
Contract No.CCTR2058	2,892		2,892
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account	**2,892**		**2,892**
7. Ending Balance on June 30, 2023			

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Column A adjusted based on recalculation sheet received August 22, 2023.

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AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2023
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 (2021–22 AUD 9530A Ending Balance)	35,044
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.MCAP1000	61,416
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2021–22 Contracts to Reserve	**61,416**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2021-22 Post-Audit CDNFS 9530	**96,460**

Section 2 - Current Year (2022–23) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	338		338
6. Less Transfers to Contracts from Reserve:			
Contract No.CMAP-2000	43,020		43,020
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account	**43,020**		**43,020**
7. Ending Balance on June 30, 2023	**53,778**		**53,778**

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Column A adjusted based on recalculation sheet received August 22, 2023.

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California Department of Education **Fiscal Year Ending: June 30, 2023**
Audited Preschool Reserve Account Activity Report **Vendor Code: Y320**

Contractor Name: **Community Action Partnership of Kern**

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance): 2,499

2. Plus Transfers to Reserve Account:

2021–22 Contract No.	Per 2021–22 Post-Audit EENFS 9530
CSPP1123	191,218
Total Transferred from 2021–22 Contracts	**191,218**

3. Less Excess Reserve to be Billed:

4. 2021–22 EENFS 9530 Reserve Balance After Billing: 193,717

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	10		10

6. Less Transfers to Contracts from Reserve:

2022–23 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
CSPP2120	2,510		2,510
			0
			0
Total Transferred to Contracts	**2,510**	**0**	**2,510**

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2023	191,217	0	191,217

COMMENTS – If necessary, attach additional sheets to explain adjustments.
Column A adjusted based on recalculation sheet received August 22, 2023.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

State 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 on compliance for major federal programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?:	___X___Yes	___No

SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

SA-2023-001 Financial Reporting - Child and Adult Care Food Program 15-1248-OJ

Criteria: Chapter 400, Section 422 CACFP Reimbursement Claims Reporting, Part A.1.b. Actual Count Claiming Method, of the California Department of Education and California Department of Social Services Audit Guide – August 2022 states "the "actual count" claiming method requires the sponsor to accurately report on a monthly basis the "actual" eligibility category of enrolled, participating children and the actual number of meals served to the participant in each eligible category. Percentages are not used."

Condition: For the two months selected for testing, September 2022 and February 2023, the Contractor did not maintain a system to properly document meals reported resulting in the following errors.

- September 2022 reported 14,234 at risk breakfast meals served as compared to 14,236 at risk breakfast meals actually served per the underlying documentation for a total of 2 at risk breakfast meals underreported.
- September 2022 reported 9,759 at risk snack meals served as compared to 9,760 at risk snack meals actually served per the underlying documentation for a total of 1 at risk snack meal underreported.
- February 2023 reported 14,796 at risk snack meals served as compared to 14,795 at risk snack meals actually served per the underlying documentation for a total of 1 at risk snack meal overreported.
- February 2023 reported 15,405 at risk lunch meals served as compared to 15,396 at risk lunch meals actually served per the underlying documentation for a total of 9 at risk lunch meals overreported.

Effect: The errors resulted in an underpayment of $2.21 related to at risk breakfast meals served; an underpayment of $1.18 related to at risk snack meals served; and an overpayment of $36.27 related to at risk lunch meals for a total of $32.88 over claimed by the sponsor. Failure to report accurate "actual count" meals served may result in a reduction, loss or repayment of funding.

Cause: The error is a result of a lack of detailed review by someone independent of the initial count of meals at the program level.

Recommendation: The Organization should develop and implement a policy whereby an individual independent of the completion of the meal count, review the meal count for accuracy. This will help to ensure the supporting meal counts are properly calculated and agree to the monthly Child and Adult Care Food Program Claim for Reimbursement. This will also help to ensure the Organization is adhering to the requirements of the funding agency.

Management's Response/Planned Corrective Action: In 2023, additional measures were added and will continue to be in place to have a multi-tiered auditing and monitoring process. The multi-tiered approach has included the Attendance Specialist, Attendance Supervisor, Enrollment and Attendance Manager, Program Design and Management Administrator, as well as the designated Quality Assurance staff. The additional oversight has minimized the potential for future errors as it has addressed both under and over reporting. Additionally, since the Quality Assurance department is an independent team outside of the enrollment and attendance department, the additional auditing and monitoring has ensured the policies and procedures in place are being followed through a quality control lens. Ongoing training will be provided to all CACFP staff, which includes, but is not limited to the following: Webinars, Conferences, and internal meeting to address any changes to the reporting process from CACFP, California Department of Education, or the California Department of Social Services.

Implementer: Robert Espinoza, Program Design and Management Administrator

SA-2023-002 Attendance – California State Preschool CSPP-2120

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall accurately report the days of enrollment, operation, and attendance on the CDNFS forms.

Condition: For the CSPP-2120 contract, the Contractor did not accurately report the Certified Enrollment for the category "At Risk of Abuse or Neglect Full-time Plus".

Effect: The error resulted in under reporting of 9 certified days of enrollment and 11.6820 adjusted days of enrollment for CSPP-2120. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should perform an internal review over the programs to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The Finance Administrator will ensure the reports received from Enrollment and Attendance accurately display totals by category. This will allow for streamlined reconciliation of reporting to the California Department of Education for the CSPP contract. Additionally, the Chief Financial Officer will reconcile the reports provided with documentation provided by Enrollment and Attendance prior to the certification of reports.

This process was implemented during the September 2023 reporting period.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2023-003 Financial Reporting – California State Preschool CSPP-2120

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue and reimbursable expenses, including verifying that fiscal reports agree with accounting records.

Condition: For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue, reimbursable expenses, or total administrative costs per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of unrestricted revenue of $11,843; an understatement of reimbursable expenses of $12,671, and an understatement of total administrative costs of $489. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The misstatement of Other Income was tied to Head Start contributions towards the performance of the CSPP contract. Review of Head Start contributed revenue towards the expenses related to CSPP will be part of the reconciliation process when completing and certifying claims for CSPP in the future. All reports will be reviewed prior to submission by the Finance Administrator and Chief Financial Officer.

This process was implemented during the submission of the September 2023 reports.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2023-004 Financial Reporting – General Child Care and Development Program CCTR-2058

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report reimbursable expenses, including verifying that fiscal reports agree with accounting records.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD ENDED JUNE 30, 2023

Condition: For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report total reimbursable expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of total reimbursable expenses of $131. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The misstatement of expenses was due to a clerical error when completing CPARIS data entry. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2023 reporting period.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2023-005 Financial Reporting - California State Preschool CSPP-2120, General Child Care and Development Program CCTR-2058, Migrant Child Care CMIG-2004, Migrant Specialized Services CMSS-2004, Migrant Alternative Payment CMAP-2000

Criteria: Per the California Department of Social Services Funding Terms and Conditions chapter VII Accounting and Reporting Requirements, Section G. Attendance and Expenditure Reports, number 1 and California Department of Education Funding Terms and Conditions chapter VI Accounting and Reporting Requirements, Section G. Attendance and Expenditure Reports, number 1, "Contractors on conditional and provisional status shall report monthly (due to CDNFS by the 20th of the following month). All other contractors shall submit four (4) cumulative attendance and fiscal reports to CDNFS for the quarters ending September 30, December 31, March 31, and June 30. Reports not received in CDNFS by the 20th of the month, following the end of the contractor's reporting period, shall be deemed delinquent and apportionment(s) shall be withheld until the required report is received."

Condition: The Contractor did not submit their quarter 4 Attendance and Fiscal Reports for the California State Preschool (CSPP), General Child Care and Development (CCTR), Migrant Child Care (CMIG), Migrant Specialized Services (CMSS), and Migrant Alternative Payment (CMAP) programs by the 20th day of the following month the respective report was due.

Effect: Failure to timely report may result in a reduction or loss of future funding.

Cause: The error stems from a lack of training at the program level as well as a lack of a proper tracking mechanism to ensure reporting requirements are met timely.

Recommendation: Management should provide additional training related to reporting. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The Finance Department has implemented new project management solutions through Asana. This system will allow for greater governance over the timely submissions of claims for all grants and contracts. This system was implemented in the beginning of October 2023.

All grants and contracts will be set up with individual deadlines and tracked through the project management system.

Implementer: Louis Rodriguez, Finance Administrator
Gabrielle Alexander, Director of Finance

SA-2023-006 Financial Reporting – Migrant Child Care CMIG-2004

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue and reimbursable expenses, including verifying that fiscal reports agree with accounting records.

Condition: For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue or total administrative costs per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of unrestricted revenue reported of $141 and an overstatement of total administrative costs of $34. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: An error was made on the number of non-certified children. The Finance Administrator will ensure the reports received from Enrollment and Attendance accurately display totals by category. This will allow for streamlined reconciliation of reporting to the California Department of Social Services for the CMIG contract. Additionally, the Chief Financial Officer will reconcile the reports provided with documentation provided by Enrollment and Attendance prior to the certification of reports.

This process was implemented during the September 2023 reporting period.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

SA-2023-007 Financial Reporting – Migrant Specialized Services CMSS-2004

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report reimbursable expenses, including verifying that fiscal reports agree with accounting records.

Condition: For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report reimbursable expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an overstatement of reimbursable expenditures reported of $9,000 for CMSS-2004. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The overstatement of expenses was due to a clerical error when completing CPARIS data entry. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2023 reporting period.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2023-008 Financial Reporting – Migrant Alternative Payment CMAP-2000

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, including verifying that fiscal reports agree with accounting records.

Condition: For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report supplemental revenue, reimbursable expenses or total administrative costs per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of supplemental revenue of $213,361, an overstatement of reimbursable expenses of $1,068 and an understatement of total administrative costs of $301. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The understatement of supplemental revenue was due to a clerical error when completing CPARIS data entry. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2023 reporting period.

Implementer: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2023-009 **Financial Reporting** – General Child Care CCTR-2058 and Migrant Child Care CMIG-2004

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, including verifying that fiscal reports agree with accounting records.

Condition: The Organization inaccurately reported waived family fee revenue for the CCTR-2058 and CMIG-2004 contracts whereby the underlying information did not agree with the amounts reported on the respective fiscal reports.

Effect: The error resulted in an overstatement of waived family fee revenue of $47 and $272 for the CCTR-2058 and CMIG-2004 contracts, respectively. Failure to accurately report financial information may result in a reduction or loss of future funding.

Cause: The error stems from a lack of training and internal review at the program level.

Recommendation: Management should provide additional training related to proper financial reporting. Additionally, management should review and strengthen their current controls related to internal review over the program financial reports to verify that the policies and procedures set forth in the grant agreement are followed.

Management's Response/Planned Corrective Action: Internal measures have been implemented in late 2022 and revised in July 2023, to ensure all correspondence from the California Department of Education and the California Department of Social Services are adhered to. Any procedural changes as directed from a funder (regarding family fees or any other topic) will be communicated with both the Quality Assurance Department and the Finance Department when they are received starting November 1, 2023. The shared information will ensure all departments impacted by the change are privy to the information. To ensure the reports from the finance department reflect what was provided by the attendance department, monthly meetings will be scheduled to ensure the reports reflect the correct amounts. This layer of communication will commence in November 2023. This process will reduce any discrepancies in the reports provided by the attendance department and what has been reported by the finance department. Additionally, a multi-tiered approach has been implemented in 2023, to minimize the errors in the reports. The Quality Assurance department will continue to independently review a sample of the CDE/CDSS and CACFP reports to minimize any under or over reporting errors. Ongoing training will be provided to all attendance staff, which includes, but not limited to the following: Webinars, Conferences, and internal meeting to address and changes to the reporting process from the California Depart of Education, California Department of Social Services, and CARE Systems (the program used to calculate family fees). Any CARE Systems training will be provided to ensure the team is utilizing the software correctly to calculate the fees with accuracy.

Implementer: Robert Espinoza, Program Design and Management Administrator.

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE PERIOD ENDED JUNE 30, 2023

SA-2022-001 For one of two months selected for testing, which includes 2,855 days of attendance, for the month of January 2022 the Contractor did not maintain a system to properly document child attendance resulting in an error. For the CSPP-1123 Program the Contractor over reported one day of full-time day and under reported one three quarters day attendance and enrollment on the CD 9400 as compared to the daily sign-in/sign-out sheet. *Similar item noted in the current year. See SA-2023-002.*

SA-2022-002 For the month of December 2021 for contract CMAP-1000, the Contractor did not maintain a system to properly document waived family fees as the Contractor did not maintain any supporting documentation to substantiate the amount reported as waived family fee revenue. *Corrective action taken during the year.*

SA-2022-003 The Organization inaccurately reported waived family fee revenue of $34,139 under contract CCTR-1057 for the period of October 1, 2021 through December 31, 2021. However, the correct waived family fee revenue amount for the period was $30,365, resulting in an overstatement of $3,774. *Similar item noted in the current year. See SA-2023-009.*

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

FINANCIAL REPORT
February 28, 2023

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

To the Trustee
Community Action Partnership of Kern 401(a) Plan
Bakersfield, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended February 28, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of February 28, 2023 and 2022, and for the year ended February 28, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion
In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax.661.834.4389 – www. dpvb.com

Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 28, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that is agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Daniells Phillips Vaughan & Bock

Bakersfield, California
November 3, 2023

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
February 28, 2023 and 2022

	2023	2022
ASSETS		
Investments at fair value (Notes 3 and 4)	**$ 21,521,113**	$ 23,176,774
Investments at contract value (Notes 3 and 5)	**1,426,580**	1,355,546
Employer contribution receivable	**-**	139,149
Dividends receivable	**774**	-
Total assets	**22,948,467**	24,671,469
LIABILITIES AND NET ASSETS		
Distribution payable	**18,674**	-
Net assets available for benefits	**$ 22,929,793**	$ 24,671,469

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended February 28, 2023

Additions:	
Investment income (loss) (Note 3):	
Net (depreciation) in fair value of investments	$ (1,909,367)
Interest and dividends	25,375
	(1,883,992)
Contributions:	
Employer	1,791,143
Total	(92,849)
Deductions:	
Benefits paid to participants	1,499,913
Administrative expenses	148,914
Total	1,648,827
Net (decrease)	(1,741,676)
Net assets available for benefits:	
Beginning of year	24,671,469
End of year	$ 22,929,793

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the **Community Action Partnership of Kern 401(a) Plan** (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution retirement plan covering all employees of Community Action Partnership of Kern (the "Organization") who have completed one year of service and a minimum of 1,000 hours of service, and are at least 21 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee is responsible for oversight of the Plan. The Plan's Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustee.

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 "Chief Executive Officer."
- Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Chief Officers and Division Directors".
- Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all other Employees 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: Participants' accounts become 25% vested after two years of credited service as defined and continues to vest at the rate of 25% for each successive year of service until 100% vested after five years of credited service.

Payment of Benefits: Upon termination of service, retirement, or death, a participant may elect to receive a lump-sum payment or to have that amount rolled over into another individual retirement account (IRA) of the participant's choosing. For distributions of $5,000 or less, the Plan Administrator may distribute the amount within one year without the participant's consent. If the vested benefit exceeds $5,000, the participant will be entitled to a distribution in a reasonable time after termination.

Forfeited Accounts: During the year ended February 28, 2023 forfeitures were not used to reduce employer contributions nor were forfeitures allocated amount the participants who were employees on the last day of the Plan year. During the year ended February 28, 2022, 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 the Plan year. For the year ended February 28, 2023, forfeitures were $180,654. At February 28, 2023 and 2022, forfeited nonvested accounts totaled $180,654 and $94,600, respectively, which will be used to reduce future employer contributions.

Note 2. Significant Accounting Policies

Basis of Accounting. The financial statements of the Plan are prepared on the accrual basis of accounting.

NOTES TO FINANCIAL STATEMENTS

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 changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is 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. The Plan's Pension Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustee, and insurance company. See Note 4 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. Dividends are recorded on the ex-dividend rate. Net (depreciation) 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.

Administrative Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in the net (depreciation) of fair value of investments.

Subsequent Events. The Plan Administrator has evaluated subsequent events through November 3, 2023, the date on which the financial statements were available to be issued. A subsequent event has been identified and is discussed at Note 11.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at February 28, 2023 and 2022, and net (depreciation) in fair value of investments, interest and dividends for the year ended February 28, 2023, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company (Standard) and Charles Schwab Trust Bank (the trustees of the Plan).

Note 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2023 or 2022.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. See Note 9 regarding potential volatility of mutual fund valuation.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 28, 2023 and 2022:

	Assets at Fair Value as of February 28, 2023			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	$ 21,521,113	$ -	$ -	$ 21,521,113

	Assets at Fair Value as of February 28, 2022			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	$ 23,176,774	$ -	$ -	$ 23,176,774

Note 5. Group Annuity Contract With The Standard Insurance Company

In 1992, the Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Standard totaling $1,426,580 for 2023 and $1,355,546 for 2022. Standard maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Standard, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

NOTES TO FINANCIAL STATEMENTS

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

Note 6. Related-Party Transactions and Party in Interest Transactions

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the custodian and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions. Administrative expenses of $148,914 for the year ended February 28, 2023 were paid for by the Plan.

Note 7. 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 would become 100 percent vested in the Organization's contributions.

Note 8. Tax Status

The Plan has adopted a volume submitter plan sponsored by Standard Retirement Services, Inc. The volume submitter plan provider has received an advisory letter from the Internal Revenue Service as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9. 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 statements of net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at February 28, 2023 and 2022 to Form 5500:

	2023	2022
Net assets available for benefits per the financial statements	$ 22,929,793	$ 24,671,469
Employer contributions receivable	-	(139,149)
Other	(774)	3
Distribution payable	18,674	-
Net assets available for benefits per Form 5500	$ 22,947,693	$ 24,532,323

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500:

Change in net assets available for benefits per the financial statements	$ (1,741,676)
Employer contributions receivable	139,149
Other	(777)
Distribution payable	18,674
Change in net assets available for benefits per Form 5500	$ (1,584,630)

Note 11. Subsequent Event

On August 17, 2023 the Audit & Pension Committee approved the change in the Plan's pension plan provider from The Standard to Nationwide effective January 1, 2024. On August 30, 2023 the Board of Trustees approved the Audit & Pension Committee's recommendation.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
February 28, 2023

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Registered Investment Companies:	
American Funds	New World R6	$ 293,773
BlackRock	LifePath Index 2025 Fund Class K	2,144,779
	LifePath Index 2030 Fund Class K	2,031,391
	LifePath Index 2035 Fund Class K	2,739,835
	LifePath Index 2040 Fund Class K	2,020,382
	LifePath Index 2045 Fund Class K	2,835,456
	LifePath Index 2050 Fund Class K	1,204,296
	LifePath Index 2055 Fund Class K	587,211
	LifePath Index 2060 Fund Class K	435,470
	LifePath Index Retirement Fund Class K	1,761,674
DFA	US Targeted Value Portfolio Institutional Class	210,156
Hartford	International Opportunities Fund Class R6	1,523
iShares	S&P 500 Index Fund Class K	567,894
MassMutual	Mid Cap Growth Fund Class I	666,109
MFS	Value Fund Class R6	1,151,955
Principal	Real Estate Securities Fund Institutional Class	5,670
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	999,501
	Dynamic Asset Allocation Growth Fund Class Y	556,155
	Dynamic Asset Allocation Conservative Fund Class Y	379,367
TIAA-CREF	Large-Cap Growth Fund Institutional Class	223,672
Vanguard	Mid-Cap Index Fund Admiral Shares	78,243
	Total Bond Market Index Fund Admiral Shares	485,225
	Explorer Fund Admiral Shares	135,410
Wells Fargo	Special Mid Cap Value Fund - Class Inst	5,966
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	1,426,580
Total assets held for investment purposes		$ 22,947,693

* Represents a party in interest

The above information has been certified by the Standard Insurance Company and Charles Schwab Trust Bank, custodians of the Plan, as complete and accurate.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

FINANCIAL REPORT
December 31, 2022

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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Private Companies Practice Section

SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Community Action Partnership of Kern 403(b) Plan
Bakersfield, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed an audit of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion
In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax.661.834.4389 – www. dpvb.com

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i – Schedule of Assets (held at end of year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that is agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Daniells Phillips Vaughan & Bock

Bakersfield, California
September 6, 2023

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

	2022	2021
ASSETS		
Cash	**$ 42,886**	$ 7
Investments at fair value (Notes 3 and 4)	**7,184,724**	7,914,689
Employee contribution receivable	**365**	40,002
Net assets available for benefits	**$ 7,227,975**	$ 7,954,698

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2022

Additions:	
Investment income (Note 3):	
Net (depreciation) in fair value of investments	$ (1,519,940)
Interest and dividends	180,378
	(1,339,562)
Contributions:	
Participants	1,151,823
Rollovers	197,032
	1,348,855
Total additions	9,293
Deductions:	
Benefits paid to participants	677,426
Administrative expenses	58,590
Total deductions	736,016
Net (decrease)	(726,723)
Net assets available for benefits:	
Beginning of year	7,954,698
End of year	$ 7,227,975

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the Community Action Partnership of Kern 403(b) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code (IRC), effective January 27, 2010. The Plan's restated effective date is February 1, 2018. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA). The Trustee is responsible for oversight of the Plan. The Plan's Pension Committee determine the appropriateness of the Plan's investment offerings, monitor investment performance and report to the Plan's Trustee.

Eligibility: Eligible employees of Community Action Partnership of Kern (the "Organization") are automatically enrolled in the Plan and participate for the purposes of making elective deferrals upon his or her employment commencement date. The employment commencement date is the entry date.

Contributions: Each year, participants may contribute a specific percentage amount of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan is an automatic deferral plan, whereby the amount to be automatically withheld from eligible employee pay each pay period will be equal to 3% of the employees' compensation, and that amount will continue to be automatically withheld from the employees' pay in succeeding Plan Years unless the employer amends the Plan or the employee enters a Salary Reduction Agreement to select an alternative deferral amount or to elect not to defer under the Plan.

Employer contributions are required under certain circumstances.

Participant Accounts: Each participant's account is credited with the participant's contribution, as well as allocations of the Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their salary elective deferral contributions plus actual earnings thereon.

Payment of Benefits: Upon termination of service, retirement, or death, a participant may elect to receive lump-sum payment or to have that amount rolled over into another individual retirement account (IRA) of the participant's choosing. For distributions of $5,000 or less, the Plan Administrator may distribute the amount within one year without the participant's consent. If vested benefit exceeds $5,000, then the participant will be entitled to a distribution in a reasonable time after termination.

Note 2. Significant Accounting Policies

Basis of Accounting: The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates: The preparation of financial statements in accordance 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.

NOTES TO FINANCIAL STATEMENTS

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is 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. The Plan's Pension Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and insurance company. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a settlement-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net (depreciation) 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.

Administrative Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events: The Plan Administrator has evaluated subsequent events through September 6, 2023, the date the financial statements were available to be issued. A subsequent event has been identified and is discussed at Note 9.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2022 and 2021, and net (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank (the custodians of the Plan).

Note 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTES TO FINANCIAL STATEMENTS

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 or 2021.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. See Note 8 regarding potential volatility of mutual fund valuation.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	$ 6,809,555	$ -	$ -	$ 6,809,555
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 375,169			
Total Investments	$ 7,184,724			

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	$ 7,505,622	$ -	$ -	$ 7,505,622
Investments Measured at Net Asset Value (NAV)				
Group Annuity Contract (1)	$ 409,067			
Total Investments	$ 7,914,689			

(1) In accordance with Accounting Standard 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.

NOTES TO FINANCIAL STATEMENTS

Note 5. Related-Party Transactions and Party in Interest Transactions

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the trustee and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan Administrator has the right under the Plan 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 7. Tax Status

The Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code (Code). The plan administrator and the plan's tax counsel believe that terms of the Plan have been prepared to conform with the written plan requirements of Regulation 1.403(b)-3 of the Code. The plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

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 if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8. 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 statements of net assets available for benefits.

Note 9. Subsequent Event

On August 17, 2023 the Audit & Pension Committee approved the change in the Plan's pension plan provider from The Standard to Nationwide effective January 1, 2024. On August 30, 2023 the Board of Trustees approved the Audit & Pension Committee's recommendation.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Charles Schwab Trust Bank	Cash	$ 42,886
	Registered Investment Companies:	
American Funds	New World R6	52,935
BlackRock	LifePath Index 2025 Fund Class K	781,069
	LifePath Index 2030 Fund Class K	785,157
	LifePath Index 2035 Fund Class K	856,556
	LifePath Index 2040 Fund Class K	561,774
	LifePath Index 2045 Fund Class K	878,160
	LifePath Index 2050 Fund Class K	572,582
	LifePath Index 2055 Fund Class K	228,306
	LifePath Index 2060 Fund Class K	300,269
	LifePath Index Retirement Fund Class K	749,608
DFA	US Targeted Value Portfolio Institutional Class	29,246
Hartford	International Opportunities Fund Class R6	11,992
iShares	S&P 500 Index Fund Class K	80,338
Janus Henderson	Triton Fund Class T	58,442
MassMutual	Mid Cap Growth Fund Class I	99,101
MFS	Value Fund Class R6	88,484
Principal	Real Estate Securities Fund Institutional Class	8,844
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	87,392
	Dynamic Asset Allocation Growth Fund Class Y	198,142
	Dynamic Asset Allocation Conservative Fund Class Y	60,325
TIAA-CREF	Large-Cap Growth Fund Institutional Class	183,592
Vanguard	Mid-Cap Index Fund Admiral Shares	54,808
	Total Bond Market Index Fund Admiral Shares	78,073
Allspring	Special Mid Cap Value Fund - Class Inst	4,360
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	375,169
Total assets held for investment purposes		$ 7,227,610

* Represents a party in interest

The above information has been certified by the Standard Insurance Company and Charles Schwab Trust Bank, custodians of the Plan, as complete and accurate.

COMMUNITY ACTION PARTNERSHIP OF KERN

Report to the Audit Committee
October 30, 2023

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

An independently owned member RSM US Alliance

Member of AICPA Division for Firms
Private Companies Practice Section

Audit Committee
Community Action Partnership of Kern
Bakersfield, California

Attention: Curtis Floyd

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** for the year ended February 28, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for **Community Action Partnership of Kern**'s financial reporting process.

This report is intended solely for the information and use of the Audit Committee, Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to **Community Action Partnership of Kern**.

Daniells Phillips Vaughan & Bock

October 30, 2023

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated April 3, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	**Preferability of Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. **Adoption of, or Change in, Accounting Policies** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period. **Significant or Unusual Transactions** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. **Management's Judgments and Accounting Estimates** Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates".

Area	Comments
Audit Adjustments	Audit adjustments proposed during the course of the audit and recorded by **Community Action Partnership of Kern** are shown on the attached "Summary of Recorded Audit Adjustments".
Uncorrected Misstatements	Uncorrected misstatements are summarized in the attached "Summary of Uncorrected Misstatements".
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed with or were the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Letter Communicating a Significant Deficiency in Internal Control over Financial Reporting	We have separately communicated a significant deficiency in internal control over financial reporting identified during our audit of the financial statements, and this communication is included in the schedule of findings and questioned costs included in the February 28, 2023 financial statements.
Certain Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit A.

COMMUNITY ACTION PARTNERSHIP OF KERN

Summary of Significant Accounting Estimates
Year Ended February 28, 2023

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. There were no significant accounting estimates reflected in the Organization's February 28, 2023 financial statements.

Community Action Partnership of Kern
Year End: February 28, 2023
Summary of Recorded Audit Adjustments
Date: 3/1/2022 To 2/28/2023

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 01	2/28/2023	Construction	6225-215-000-120-000-00-2-1	8010. 01		13,814.00			
AJE 01	2/28/2023	Hiring Costs	6625-215-000-120-000-00-2-1	8010. 01			13,814.00		
		Per Client - To correct account coding for expense.							Factual
AJE 02	2/28/2023	Accrued Operating Expenses	2275-105-000-000-000-00-0-0	8010. 02			150,000.00		
AJE 02	2/28/2023	Net Assets	3100-105-000-000-000-00-0-0	8010. 02		150,000.00			
AJE 02	2/28/2023	Net Assets	3100-999-000-000-000-00-0-1	8010. 02		5.00			
AJE 02	2/28/2023	Indirect Subsidy	9900-999-000-000-000-00-5-1	8010. 02			5.00		
		To reconcile beginning net assets to agree with the 2.28.2022 F/S.							Factual
AJE 03	2/28/2023	Accrued Operating Expenses	2275-105-000-000-000-00-0-0	8010.02/7205		150,000.00			
AJE 03	2/28/2023	Legal Fees	6505-502-000-101-000-00-5-1	8010.02/7205			150,000.00		
		To reverse AJE 02.							Factual
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010. 03		5,326.00			
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010. 03		7.00			
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010. 03		36.00			
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010. 03			5,326.00		
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010. 03			7.00		
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010. 03			36.00		
AJE 04	2/28/2023	Salaries	5105-234-128-120-000-00-4-1	8010. 03			2,231.00		
AJE 04	2/28/2023	Salaries	5105-234-128-120-000-00-4-1	8010. 03			1,626.00		
AJE 04	2/28/2023	Salaries	5105-545-000-120-000-00-4-1	8010. 03		2,231.00			
AJE 04	2/28/2023	Salaries	5105-545-000-120-000-00-4-1	8010. 03		1,626.00			
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-234-128-120-000-00-4-1	8010. 03			170.00		
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-234-128-120-000-00-4-1	8010. 03			124.00		
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-545-000-120-000-00-4-1	8010. 03		170.00			
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-545-000-120-000-00-4-1	8010. 03		124.00			
AJE 04	2/28/2023	Workman's Compensation	5215-234-128-120-000-00-4-1	8010. 03			16.00		
AJE 04	2/28/2023	Workman's Compensation	5215-234-128-120-000-00-4-1	8010. 03			11.00		
AJE 04	2/28/2023	Workman's Compensation	5215-545-000-120-000-00-4-1	8010. 03		16.00			
AJE 04	2/28/2023	Workman's Compensation	5215-545-000-120-000-00-4-1	8010. 03		11.00			
AJE 04	2/28/2023	Health Insurance	5220-234-126-000-120-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-126-120-000-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-000-120-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-000-120-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03			274.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03			1.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03					
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03			1.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-536-999-000-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-536-999-000-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		274.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		1.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03					
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		1.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-999-000-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Dental Insurance	5225-234-126-000-120-00-4-1	8010. 03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-234-128-000-120-00-4-1	8010. 03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-234-128-120-000-00-4-1	8010. 03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-545-000-120-000-00-4-1	8010. 03		16.00			
AJE 04	2/28/2023	Dental Insurance	5225-545-999-000-000-00-4-1	8010. 03		16.00			
AJE 04	2/28/2023	Dental Insurance	5225-545-999-000-000-00-4-1	8010. 03		16.00			
AJE 04	2/28/2023	Life Insurance	5230-234-128-120-000-00-4-1	8010. 03			7.00		
AJE 04	2/28/2023	Life Insurance	5230-234-128-120-000-00-4-1	8010. 03			5.00		
AJE 04	2/28/2023	Life Insurance	5230-545-000-120-000-00-4-1	8010. 03		7.00			
AJE 04	2/28/2023	Life Insurance	5230-545-000-120-000-00-4-1	8010. 03		5.00			
AJE 04	2/28/2023	Long Term Disability Insurance	5235-234-128-120-000-00-4-1	8010. 03			12.00		
AJE 04	2/28/2023	Long Term Disability Insurance	5235-234-128-120-000-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Long Term Disability Insurance	5235-545-000-120-000-00-4-1	8010. 03		12.00			
AJE 04	2/28/2023	Long Term Disability Insurance	5235-545-000-120-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Retirement (Pension)	5240-234-128-120-000-00-4-1	8010. 03			197.00		
AJE 04	2/28/2023	Retirement (Pension)	5240-234-128-120-000-00-4-1	8010. 03			143.00		
AJE 04	2/28/2023	Retirement (Pension)	5240-545-000-120-000-00-4-1	8010. 03		197.00			
AJE 04	2/28/2023	Retirement (Pension)	5240-545-000-120-000-00-4-1	8010. 03		143.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-234-126-000-120-00-4-1	8010. 03			2.00		

Community Action Partnership of Kern
Year End: February 28, 2023
Summary of Recorded Audit Adjustments
Date: 3/1/2022 To 2/28/2023

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 04	2/28/2023	Indirect Subsidy	9900-234-128-000-120-00-4-1	8010. 03			2.00		
AJE 04	2/28/2023	Indirect Subsidy	9900-234-128-000-120-00-5-1	8010. 03			484.00		
AJE 04	2/28/2023	Indirect Subsidy	9900-536-999-000-000-00-5-1	8010. 03		484.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-545-999-000-000-00-4-1	8010. 03		2.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-545-999-000-000-00-4-1	8010. 03		2.00			
		Per Client - To reclassify activity between funds.							Factual
AJE 05	2/28/2023	Due From State	1220-234-000-000-000-00-0-0	8010. 04			5,369.00		
AJE 05	2/28/2023	State Grant Revenue	4120-234-000-000-000-00-4-1	8010. 04		5,369.00			
		Per Client - To record unapplied grant revenue at 2.28.2023.							Factual
AJE 06	2/28/2023	Unapplied Grant/Deferred Revenue	2350-550-000-000-000-00-0-0	6405. 09		258,910.00			
AJE 06	2/28/2023	Private Revenue	4210-550-000-000-000-00-4-1	6405. 09			258,910.00		
		To adjust revenue and deferred revenue to actual as of and for the year ended 2.28.2023							Factual
AJE 07	2/28/2023	Work in Progress	1505-800-000-000-000-00-0-0	8010. 05		449,836.00			
AJE 07	2/28/2023	Accrued Operating Expenses	2275-475-000-000-000-00-0-0	8010. 05			449,836.00		
AJE 07	2/28/2023	Unapplied Grant/Deferred Revenue	2350-475-000-000-000-00-0-0	8010. 05		449,836.00			
AJE 07	2/28/2023	Private Revenue	4210-475-000-000-000-00-2-1	8010. 05			449,836.00		
		Per Client - To record retention activity for the food bank expansion at 2.28.2023.							Factual
AJE 08	2/28/2023	Due From Federal	1210-261-000-000-000-00-0-0	8010. 06			66,992.00		
AJE 08	2/28/2023	Due From State	1220-261-000-000-000-00-0-0	8010. 06		66,992.00			
AJE 08	2/28/2023	Federal Grant Revenue	4110-261-000-000-000-00-1-1	8010. 06			66,992.00		
AJE 08	2/28/2023	State Grant Revenue	4120-261-000-000-000-00-1-1	8010. 06		66,992.00			
		Per Client - To correct CMAP funding source based on EXPSHIFT changes.							Factual
AJE 09	2/28/2023	Due From Federal	1210-253-000-000-000-00-0-0	8010. 07		1,421.00			
AJE 09	2/28/2023	Due From State	1220-253-000-000-000-00-0-0	8010. 07			1,421.00		
		Per Client - To correct CCTR funding source based on EXPSHIFT changes.							Factual
AJE 10	2/28/2023	Due From Federal	1210-250-000-000-000-00-0-0	8010. 08			109.00		
AJE 10	2/28/2023	Due From State	1220-250-000-000-000-00-0-0	8010. 08		109.00			
		Per Client - To correct CMIG funding source based on EXPSHIFT changes.							Factual
AJE 11	2/28/2023	In-Kind Revenue: Volunteers	4505-800-000-120-000-00-4-1	8010. 09		98,525.00			
AJE 11	2/28/2023	In-Kind Expense: Volunteers	8105-800-000-120-000-00-4-1	8010. 09			98,525.00		
		Per Client - To adjust in-kind revenue and expenditures to actual as of 2.28.2023.							Factual
AJE 12	2/28/2023	Construction	6225-800-000-000-000-00-2-1	8010. 10			7,635,332.00		
AJE 12	2/28/2023	Construction	6225-800-000-000-000-00-5-1	8010. 10		7,635,332.00			
		Per Client - To reclassify activity between categories as of 2.28.2023.							Factual
						9,357,878.00	**9,357,878.00**		

Net Income (Loss) **14,674,456.00**

COMMUNITY ACTION PARTNERSHIP OF KERN

Summary of Uncorrected Misstatements
Year Ended February 28, 2023

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial position, results of operations, cash flows and related financial statement disclosures. Following is a summary of those differences.

	Effect – Increase (Decrease)				
Description	Assets	Liabilities	Net Position	Revenue	Expenses
To record expenditures that were not accrued at February 28, 2023	$ 185,783	$ 186,577	$ -	$ -	$ 794

Exhibit A
Representation Letter

BOARD OF DIRECTORS

Fred Plane, Chair
20th U.S. Congressional District Representative

Maritza Jimenez, Vice Chair
South Kern County Representative

Ana Vigil, Secretary
North Kern County Representative

Michelle Jara-Rangel, Treasurer
Early Childhood Education Consultant

Mia Cifuentes
32nd State Assembly District Representative

Jimmie D. Childress
Retired Teacher / Contractor

Curtis Floyd
Law Offices of Curtis Floyd

Gina Martinez
14th State Senate District Representative

Denise Boshers
Controller, Grade 6 Oil

Nila Hogan
Head Start Policy Council Representative

Jeff Flores
Kern County Board of Supervisors Representative

Pastor Jonathan Mullings
Truth Tabernacle

Yolanda Ochoa
East Kern County Representative

Lily Pimentel-Stratton
City of Bakersfield Mayor's Office Representative

Guadalupe Perez
Greater Bakersfield Representative

Chief Executive Officer
Jeremy T. Tobias

October 26, 2023

Daniells Phillips Vaughan & Bock
300 New Stine Road
Bakersfield, California 93309

This representation letter is provided in connection with your audits of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of October 26, 2023:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 3, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

4. All transactions have been recorded in the accounting records and are reflected in the financial statements, except for:
    - The Organization has elected not to adopt the guidance in ASU 2016-02, Leases. The Organization has not done the evaluation of the effect of not adopting this ASU and is therefore unable to disclose the effect that not adopting the guidance in ASU 2016-02 has on its financial position and the results of operations.

5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

6. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

9. With respect to the services of drafting the financial statements, proposing adjustments, evaluating authoritative pronouncements, and drafting the data collection form performed in the course of the audit:

   a. We have made all management decisions and performed all management functions;

   b. We assigned an appropriate individual to oversee the services;

   c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;

   d. We have accepted responsibility for the results of the services; and

   e. We have accepted responsibility for all significant judgments and decisions that were made.

10. As of and for the year ended February 28, 2023, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

	Effect – Increase (Decrease)				
Description	Assets	Liabilities	Net Position	Revenue	Expenses
To record expenditures that were not accrued for at February 28, 2023	$ 185,783	$ 186,577	$ -	$ -	$ 794

Information Provided

11. We have provided you with:

   a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.

   b. Additional information that you have requested from us for the purpose of the audit.

   c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.

   d. Minutes of the meetings of the governing board and committees or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. All transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, analysts, regulators, or others.

16. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

17. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements.

18. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.

19. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.

20. There have been no] communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

22. With respect to supplementary information presented in relation to the financial statements as a whole:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards,* we confirm that management:

23. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

24. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.

25. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

26. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

27. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

28. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.

29. Has a process to track the status of audit findings and recommendations.

30. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.

31. Is not aware of] any investigations or legal proceedings that have been initiated with respect to the period under audit.

32. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.

33. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

34. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.

35. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal and state programs.

36. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on its federal and state programs

37. Management is responsible for the preparation of the schedule of expenditures of federal and state awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

38. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal and state awards and the auditor's report thereon.

39. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.

40. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.

41. Management has made available all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.

42. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal and state awards or stated that there was no such noncompliance.

43. Management believes that the auditee has complied with the direct and material compliance requirements.

44. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.

45. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.

46. Management is aware of no communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

47. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

48. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.

49. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

50. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

51. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.

52. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

53. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

54. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

55. Management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

56. Management has charged costs to federal and state awards in accordance with applicable cost principles.

57. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.

58. The reporting package does not contain protected personally identifiable information.

59. Management has accurately completed the appropriate sections of the data collection form.

Community Action Partnership of Kern



Jeremy Tobias, Chief Executive Officer



Tracy Webster, Chief Financial Officer

Audit & Pension Committee Meeting

November 16, 2023

Q3 2023 Investment Review

planadviser 2023 TOP RETIREMENT PLAN ADVISERS

Pensionmark

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

Domestic Equity

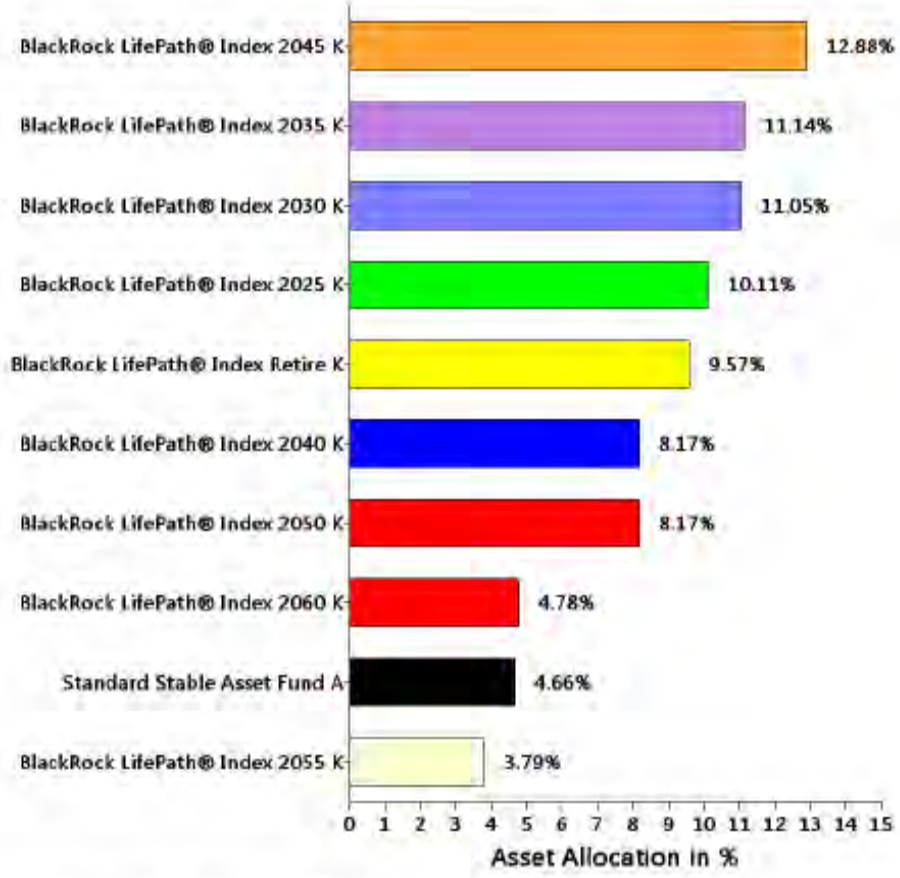
- Q3 2023 saw a partial reversal of the gains equity markets experienced in the first half of the year.
- The S&P 500 dropped -3.27% as worries about the Fed's interest rate hikes and their impacts on the economy dragged down US stocks. The S&P remained positive YTD at 13.07%.
- Large Caps (Russell 1000) fell by -3.15%, while Small Caps (Russell 2000) took a sharper dive of -5.13%. Worries about their sensitivity to a slow down in the US economy have hurt Small Caps relative to Large Caps.
- Growth stocks (Russell 1000 Growth) and Value stocks (Russell 1000 Value) were down almost identical amounts; however, Growth stocks continue to be up YTD by almost 25% and Value stocks are nearly flat for the year.
- In a turnaround from Q2, Energy took the lead and led sector performance with a quarterly gain of 12.27%, in-line with the surge in oil prices during the quarter. The interest-rate sensitive Utilities sector declined -9.25%, the most of any sector.

The Importance of Diversification

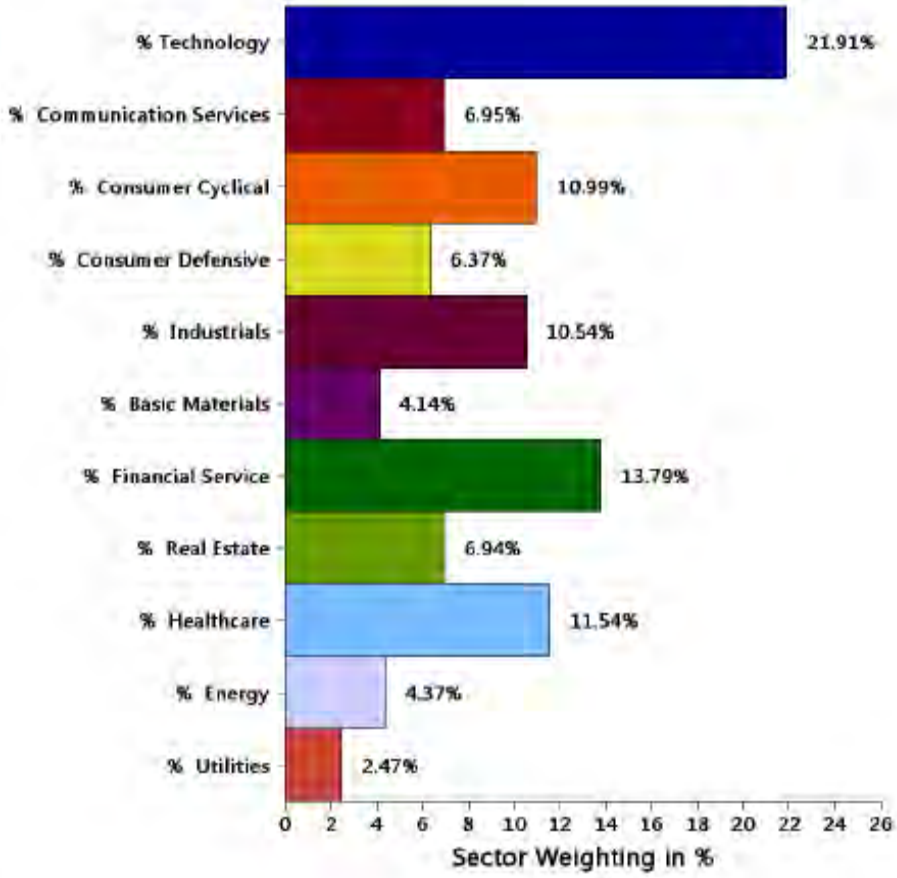
PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Pensionmark

Top 10 Holdings



Sector Allocation



For source information, please see the "Important Disclosures" section of this report.

Executive Summary

Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
22	2	0	1	25

Investment Additions

Investment Name	Status	Morningstar Rating
No current investment additions		

Investments on Watch

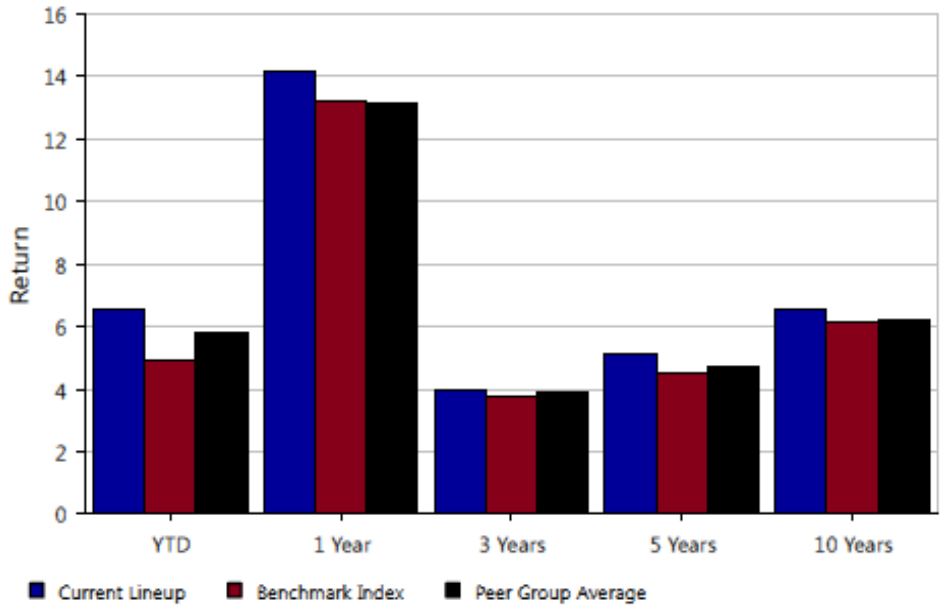
Investment Name	# of Participants	Plan Assets	% of total plan	Status	Quarters Failing Criteria	Morningstar Rating
Target-Date 2025						
⚠ BlackRock LifePath® Index 2025 K	65	$814,565.58	10.11%	Watch	3	***
Foreign Large Blend						
⚠ Hartford International Opportunities R6	8	$16,980.41	0.21%	Watch	1	***

Investments Targeted for Review

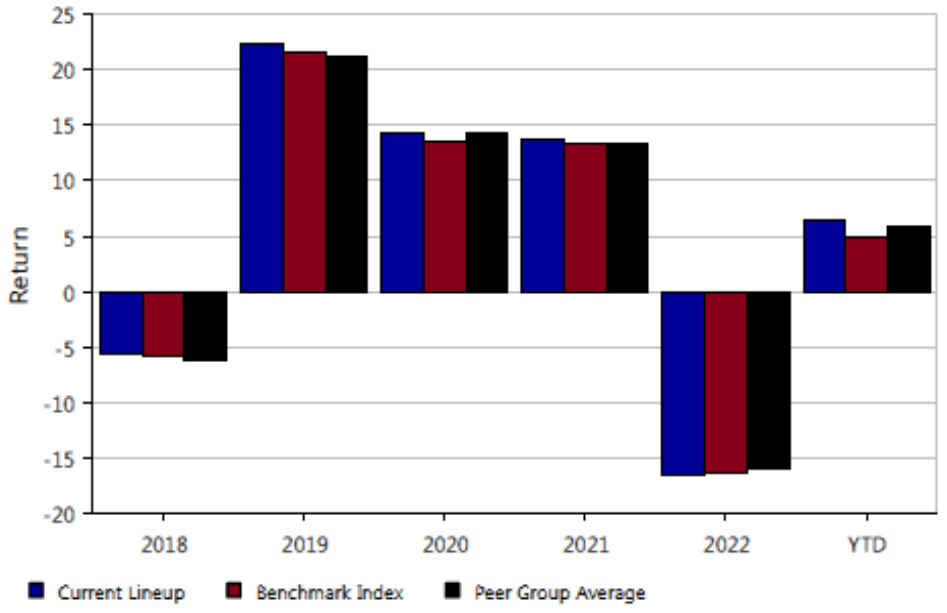
Investment Name	Status	Morningstar Rating
No investments are currently targeted for review		

PORTFOLIO | RETURNS

Annualized Returns



Calendar Year Returns



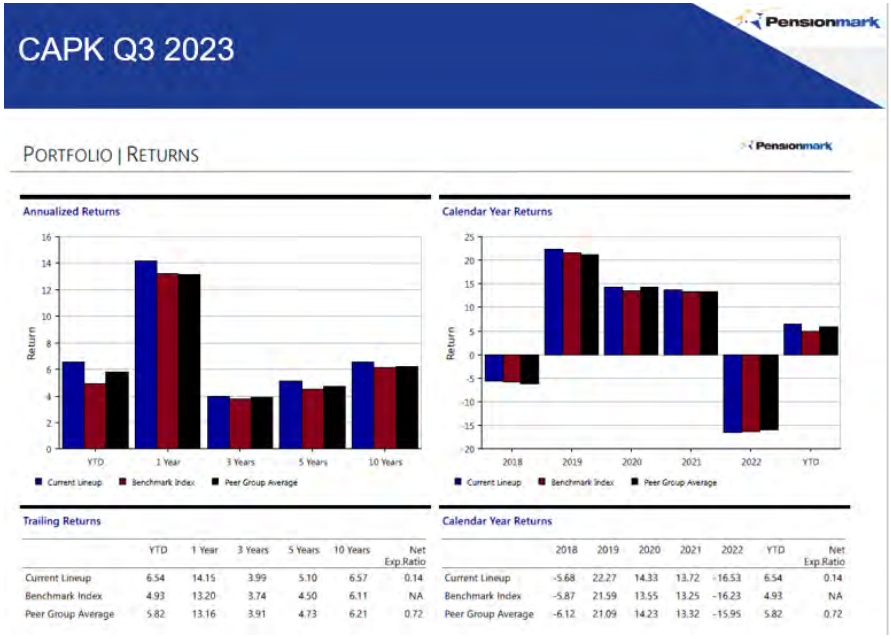
Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	6.54	14.15	3.99	5.10	6.57	0.14
Benchmark Index	4.93	13.20	3.74	4.50	6.11	NA
Peer Group Average	5.82	13.16	3.91	4.73	6.21	0.72

Calendar Year Returns

	2018	2019	2020	2021	2022	YTD	Net Exp.Ratio
Current Lineup	-5.68	22.27	14.33	13.72	-16.53	6.54	0.14
Benchmark Index	-5.87	21.59	13.55	13.25	-16.23	4.93	NA
Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

CAPK Q3 2023 - Summary of Plan Returns



CAPK Q3 2023

Pensionmark

PORTFOLIO | RETURNS

Pensionmark

Annualized Returns

Calendar Year Returns

Trailing Returns

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Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

Trailing Returns

	YTD	1 Year
Current Lineup	6.54	14.15
Benchmark Index	4.93	13.20
Peer Group Average	5.82	13.16

State of California—Health and Human Services Agency
California Department of Public Health

TOMÁS J. ARAGÓN, M.D., Dr.P.H
Director and State Public Health Officer

GAVIN NEWSOM
Governor

October 3, 2023

Alan Rodriguez, Administrator
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

RE: Administrative Desk Review: FFY 2023 Q2
Contract Number: 19-10324
Local Implementing Agency: Community Action Partnership of Kern

Dear Administrator:

The California Department of Public Health (CDPH) is a State Implementing Agency (SIA) for the United States Department of Agriculture (USDA), Supplemental Nutrition Assistance Program-Education (SNAP-Ed) in California. CDPH is required to ensure that its contractors comply with the SNAP-Ed administrative rules and regulations; therefore, the Administrative Desk Review (ADR) process was implemented as a mechanism to identify and document opportunities for administrative improvement.

CDPH reviewed your FFY 2023 Second Quarter invoice and found the following observations. Please review these observations and any action required by your Agency.

SALARY AND FRINGE BENEFITS		
	Observation	**Action Required**
1.	Per USDA Instruction 113, CDPH is required to have all contractors complete the Annual Civil Rights Training for each staff funded by SNAP-Ed.	Completed certificate of completion for each staff listed on the budget, including staff on your subcontractor budget(s) must be completed yearly and will be required for desk review. You can find the Civil Rights Training on the NEOPB website.
TRAVEL AND PER DIEM		
	Observation	**Action Required**
1.	Per diem rates are not consistent with the approved state rates.	Per CalHR guidelines, you are authorized $7 for breakfast, $11 for lunch, $23 for dinner, and $5 for incidentals. Therefore, refrain from using the US General Services rates.

NON-CAPITAL EQUIPMENT AND SUPPLIES		
	Observation	**Action Required**
1.	Some of the expenses for which your agency is seeking reimbursement are not completely listed on your approved budget description.	Please make sure the budget descriptions display fingerprints, physicals, and CPR for the staff on Non-capital Equipment/Supplies line for upcoming budgets.

In summary, your ADR resulted in 3 observations and 0 findings totaling $0.00.

If you have any questions, concerns, or need additional information, please contact me directly.

Sincerely,

Kimmy Casjens

Kimmy Casjens,
Contract Manager

cc: Daniel Sanderson, Chief, Contract Support Services Unit
Chris Bilbrey, Project Officer

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov

DAVID SCRIBNER
DIRECTOR

GAVIN NEWSOM
GOVERNOR

September 13, 2023

VIA ELECTRONIC MAIL ONLY

Jeremy Tobias, Chief Executive Officer
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309
jtobias@capk.org

SUBJECT: 2023 ONSITE MONITORING REPORT C-23-019

Dear Jeremy Tobias:

The Department of Community Services and Development ("CSD") has conducted an Onsite Monitoring Review of CSBG contracts 23F-4015, and the regular and discretionary portions of CSBG contracts 22F-4015. The monitoring process included a review of administrative, board governance, fiscal, and programmatic documents as well as prior monitoring reports for your agency.

2023 Onsite Monitoring Results:

For the 2022 and 2023 program years, the results of this monitoring review demonstrate that your agency is in compliance with all the contractual requirements covered as well as applicable federal and state laws with the exception of two observations.

Please see enclosed Onsite Monitoring Report, C-23-019, for details on the corrective actions your agency can take to resolve these observations.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions concerning the monitoring review, please contact me at (916) 594-2382 or caleb.gendron@csd.ca.gov.

Sincerely,

Caleb Gendron
Associate Governmental Program Analyst

C: Wilmer Brown Jr., Manager
Field Operations Unit

Department of Community Services and Development
Community Services Division
Monitoring Report (rev. Mar-23)

Agency Information

Agency Names	Community Action Partnership of Kern
Agency Abbreviation	CAPK
Agency Type	Private
Report #	C-23-019
CSD/Field Representative	Caleb Gendron
Date Report Completed	September 13, 2023

Contracts Reviewed

Contract #	Program Term	Amount	Contract Type
22F-5015	1/1/22- 5/31/23	$1,566,418	Annual CSBG
22F-5015	6/15/22- 5/31/23	$31,000	CSBG Discretionary
23F-4015	1/1/23- 5/31/24	$1,773,414	Annual CSBG

Entrance Conference

Purpose of Visit

The purpose of this review was to monitor statutory and contractual requirements under the Community Services Block Grant (CSBG) for financial accountability and programmatic compliance in accordance with Federal and State laws and the Department of Community Services Development (CSD) policy.

Date of Entrance Conference: 8/14/2023

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Monitoring Overview
- Tripartite Board Meeting Minutes

- CSBG Expenditures and Trend Chart
- Closeout Process
- CSD Updates
- 2024-2025 CAP CNA
- Organizational Standards
- 2022 Desk Review and Status Updates
- 2022 CSBG Annual Report
- Diversity, Equity, and Inclusion activities

Administrative Review

Board Composition

According to the agency's bylaws dated May 25, 2022, the Tripartite Board is composed of fifteen (15) members. The agency's bylaws require that, the board shall be allotted in a tripartite basis with five seats set in the public sector, five seats set in the low-income sector, and five seats set in the private sector. Regarding the establishment of a quorum the bylaws state, a quorum of the Board shall consist of fifty percent (50%) of the non-vacant seats on the Board.

The board roster dated May 30, 2023, indicates the Board is composed of fifteen members: five public sector members, five low-income sector members, five private sector members with no board vacancies.

Board Minutes

CAPK did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2023 CSBG Contract Agreement Article 4.1.4).

A review of the board minutes from March 29, 2023, April 26, 2023, and May 31, 2023 indicate that a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board's involvement in the development, planning, implementation, and evaluation of the program.

Fiscal Review

Advance Payment

The Field Representative was presented documentation which demonstrates the agency does retain the advance payment in an interest-bearing account. (45 CFR 75.305(b)(8))

Expenditure Progress

During the entrance conference the Field Representative met with the Chief Executive Officer and Chief Financial Officer to discuss the status of all open contracts.

CSBG Contract 22F-5015

A review of EARS reports from January 2022 through May 2023 indicates 100% of $1,566,418 has been expended. The agency's timely submission

of close-out documents has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Disc Contract 22F-5015

A review of EARS reports from June 2022 through May 2023 indicates 100% of $31,000 has been expended. The agency's timely submission of their discretionary final report has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Contract 23F-4015

A review of EARS reports from January 2023 through July 2023 indicates 58.04% or $1,029,315.92 of $1,773,414.00 has been expended. The Agency is within 15% of its historic 3-year spending trend.

2023 CSBG Disc

CSD implemented the results of the 2016-2020 ACS census, which has impacted agency allocations. CSD has targeted its 2023 Discretionary dollars as a one-time bridge to ensure no agency experienced a loss of more than 2.5% from their 2022 allocation. CAP Kern experienced an increase due to the implementation of the ACS census results and therefore will not receive Discretionary dollars for program year 2023.

Expenditure Reporting

A review of agency's monthly Expenditure Activity Reporting System (EARS) reports from September 2022 to July 2023 indicates agency is not submitting monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
22F-5015	Nov, 2022	12/25/2022	1/19/2023	25
22F-5015 D	Jun, 2022	7/25/2022	9/19/2022	56
22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Contract Execution and Deliverables Submission

As a private agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 30 days of receipt (2023 CSBG Contract Agreement Article 2.1.1).

Agency 2023 CSBG Contract Agreement 23F-4015 and associated programmatic deliverables were due to CSD on or before January 2, 2023.

A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted in a timely manner.

Contract Close-out Submission

A review of agency's 2022 contract close-out report submission(s) indicates agency did submit the applicable Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D), on or before the contractually prescribed due date(s). (2022 CSBG Contract Agreement Article 6.2, 2020 CSBG CARES Contract Agreement Article 6.2).

Line-Item Expenditure Review

Based upon agency's CSBG allocation, Field Representative sampled the following twelve transactions from costs reported across four line-items in EARS:

Contract #	Report Period	Section (Program/ Admin)	Line Item	Amount
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$4,248.36
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$257.09
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$1,529.83
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$255.45
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$163.84
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$1,309.6
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	$508.94
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	$925.00
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$402.03
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$78.68

23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$57.24
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$32.34

The Field Representative reviewed the general ledger, subledger detail, vendor invoices, agency invoices, expenditure authorizations, and cancelled checks and verified that the documentation supported the transactions sampled from expenditures reported in EARS.

Equipment Validation Review

Description of Equipment	Vehicle Identification Number	CSBG Contract # Authorizing Purchase	Date of Purchase
2003 GMC Sierra	1GJGG29U531162516		07/27/2003 *
2009 Ford F150	1FTRF12W79KB58950	ARRA	10/02/2009
Nissan Fork Lift	MCP1FA25LV	ARRA	10/16/2009
Chevrolet C6500 Refer Truck	1GBJ6C1B68F417849		10/28/2009 *
80KW Standby Generator	N/A	ARRA	10/30/2009 *
SAN SCSI Appliance 3U Disk	N/A		02/22/2010 *
Cannon Image	N/A	ARRA	4/15/2010*
Phone System (36 Telephones)	N/A	ARRA	7/07/2010*
Shade Structures/Awnings	N/A	ARRA	9/08/2010
Shelves / Pallet Racks	N/A	ARRA	10/05/2010
Burglar Alarm System/ Access	N/A		9/16/2015*

Upon review, the Field Rep presentative discovered seven (7) of the eleven (11) listed items had been disposed of by agency staff, as indicated with a star (*) in the purchase date column. Upon further review, he agency provided disposition documentation to prove they f followed the contractual requirements as listed in section 4.20.3 of the 2022 CSBG Contract.

Programmatic Review

Program Reports

A review of the 2022 CSBG Annual Report Modules 2 – 4 indicates the report was submitted timely by the agency in accordance with the annual CSBG Contract Agreement Article 7.3.4.

Program Performance

A review of the agency's most recent CSBG Annual Report Modules 2 – 4 shows that the agency achieved the following results:

Family Domains (Module 4)	Indicator	Target	Actual
FNPI 2. Education and Cognitive Development	FNPI 2c.2. The number of children and youth who demonstrated improved positive approaches towards learning, including improved attention skills. For 1st grade – 8th grade	150	169
FNPI 4. Housing	FNPI 4b. The number of individuals who obtained safe and affordable housing.	96	99
FNPI 4. Housing	FNPI 4h. The number of individuals with improved energy efficiency and/or energy burden reduction in their homes.	160	148
FNPI 5. Health and Social/Behavioral Development	FNPI 5d. The number of individuals who improved skills related to the adult role of parents/ caregivers.	20	21
SRV 3. Income and Asset Building	SRV 3i Social Security/SSI Payments	N/A	60

Client File Review

The Field Representative reviewed fifteen participant files for program outcomes reported in Section A of Module 4 of the 2022 CSBG Annual Report. The review was a sampling of the clients served for the indicators referenced in the Program Performance section above. The documentation provided for these outcome indicates the agency files contain the necessary documentation to demonstrate the clients met income eligibility for services and achieved the stated outcome.

Organizational Standard Review

Agency did submit the 2023 Organizational Standards assessment by the August 31, 2023 due date.

Subcontractor Review	☒The agency has not entered into a subcontract agreement for this review period.
Child Support	The Field Representative determined that the agency has a written referral policy in place to the local Department of Child Support Services. (Title 42 of the U.S.C. Section 9919 (b).
Safeguard of Client Files	The Field Representative reviewed agency records retention and destruction policy and verified the agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls.

Site Visits

Program/Subcontractor Visit

The Field Representative conducted a site visit during agency on-site monitoring. The program visited was:

Program Name:	M Street Navigation Center
Address:	2900 M St. Bakersfield, CA 93301
Phone Number:	(661) 336 5236
Contact Name:	Rebecca Moreno

M Street Navigation Center

In response to the pandemic and high volume of unhoused individuals in 2020, Kern County developed a plan to stand up a shelter in record timing. CAPK agreed to administer this new center and has kept it functional and successful since its initiation. It's a 24-hour facility that provides sheltered beds, meals, laundry services, medical assessments, sole personal care, mental health, pet care, housing placement assistance, and employment assistance to unsheltered individuals who face significant barriers to supportive housing care.

Second Program/Subcontractor Visit

The Field Representative also visited the following program/ subcontractor:

Program Name:	Food Bank
Address:	1807 Feliz Dr, Bakersfield, CA 93307
Phone Number:	(661) 398 4520
Contact Name:	Susana Magana

Food Bank

Established in 1983 to acquire food and other resources to help alleviate hunger, provide food, and meet the nutritional needs of these economically disadvantaged in Kern County. The Food Bank distributes millions of pounds of food annually to hungry individuals, families, non-profits, churches, community centers, homeless shelters, and poverty-

fighting agencies throughout Kern County. CAPK's administrative ability to handle this large volume of food has led to its recent expansion of its foodbank. The ribbon cutting for this 200% increase in size is scheduled for October 2023.

Community Action Board (CAB) Visit

Additionally, the Field Representative attended and observed the June 28, 2023 regular CAB meeting.

Exit Conference

Date of Exit Conference

Wednesday, August 16, 2023.

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Director of Finance	Gabrielle Alexander
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Highlights of Review
- Monitoring Timeline
- CAB – Fiscal and Programmatic Reporting
- EARS Report Submission
- Closeout Process
- Data Collection and Analysis
- Equipment Disposition Procedure

Corrective Action(s)

Finding(s)

Finding(s):
No findings were identified during this review.

Observation(s)

Observation 1: Untimely Expenditure Reporting
Agency did not submit monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
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22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Response/Resolution Due Date:
Agency's timely submission of all EARS reports in calendar year 2023 demonstrates implementation of appropriate corrective measures to resolve this issue. Due to this improved performance (ten consecutive months), CSD considers this observation resolved.

Observation 2: Failure to Follow Equipment Disposition Notification Requirement.
Of the eleven (11) equipment items reported to CSD on CSD Form 715 CSBG Contract Close-Out Package, only four (4) items remain in possession of the agency. At the time of review, it was discovered that agency's' Program Directors disposed of the equipment and in accordance with 45 CFR 75.307(d), used sale proceeds as additional program funding.

According to 2 CFR 200.313 *Equipment* (e) *Disposition*, and CSBG Contract Section 4.20.3 the agency is required to request disposition instructions from CSD, CSD was not notified prior to the seven (7) items being disposed.

Corrective Action:
To address this observation the agency must:

1) The agency must review its internal policies and procedures and determine the cause of its weakened disposition practices.
2) Inform program directors of its procedure as described in 2 CFR 200.313.
3) Request disposition instructors from CSD for all future equipment the agency looks to dispose of when such equipment is purchased in part or in full by CSBG dollars.

Response/Resolution Due Date:
The agency must evaluate its policies and procedures and submit to CSD its communication method to its program directors. CSD expects this proof of communication no later than December 31, 2023.

Recommendation(s)	**Recommendation(s):** CSD recommends the agency attend the upcoming NASCSP Annual Report Training in December.
Technical Training Assistance(s)	**Recommendation(s):** No training or technical assistance has been requested by the agency.
Please note:	*CSD may request additional information related to meeting/resolving Findings addressed in this report. Unresolved Findings may result in additional monitoring or a High-Risk designation.*

Department of Community Services and Development
Community Services Division
Monitoring Report (rev. Mar-23)

Agency Information

Agency Names	Community Action Partnership of Kern
Agency Abbreviation	CAPK
Agency Type	Private
Report #	C-23-019
CSD/Field Representative	Caleb Gendron
Date Report Completed	September 13, 2023

Contracts Reviewed

Contract #	Program Term	Amount	Contract Type
22F-5015	1/1/22- 5/31/23	$1,566,418	Annual CSBG
22F-5015	6/15/22- 5/31/23	$31,000	CSBG Discretionary
23F-4015	1/1/23- 5/31/24	$1,773,414	Annual CSBG

Entrance Conference

Purpose of Visit

The purpose of this review was to monitor statutory and contractual requirements under the Community Services Block Grant (CSBG) for financial accountability and programmatic compliance in accordance with Federal and State laws and the Department of Community Services Development (CSD) policy.

Date of Entrance Conference: 8/14/2023

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Monitoring Overview
- Tripartite Board Meeting Minutes

- CSBG Expenditures and Trend Chart
- Closeout Process
- CSD Updates
- 2024-2025 CAP CNA
- Organizational Standards
- 2022 Desk Review and Status Updates
- 2022 CSBG Annual Report
- Diversity, Equity, and Inclusion activities

Administrative Review

Board Composition

According to the agency's bylaws dated May 25, 2022, the Tripartite Board is composed of fifteen (15) members. The agency's bylaws require that, the board shall be allotted in a tripartite basis with five seats set in the public sector, five seats set in the low-income sector, and five seats set in the private sector. Regarding the establishment of a quorum the bylaws state, a quorum of the Board shall consist of fifty percent (50%) of the non-vacant seats on the Board.

The board roster dated May 30, 2023, indicates the Board is composed of fifteen members: five public sector members, five low-income sector members, five private sector members with no board vacancies.

Board Minutes

CAPK did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2023 CSBG Contract Agreement Article 4.1.4).

A review of the board minutes from March 29, 2023, April 26, 2023, and May 31, 2023 indicate that a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board's involvement in the development, planning, implementation, and evaluation of the program.

Fiscal Review

Advance Payment

The Field Representative was presented documentation which demonstrates the agency does retain the advance payment in an interest-bearing account. (45 CFR 75.305(b)(8))

Expenditure Progress

During the entrance conference the Field Representative met with the Chief Executive Officer and Chief Financial Officer to discuss the status of all open contracts.

CSBG Contract 22F-5015

A review of EARS reports from January 2022 through May 2023 indicates 100% of $1,566,418 has been expended. The agency's timely submission

of close-out documents has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Disc Contract 22F-5015

A review of EARS reports from June 2022 through May 2023 indicates 100% of $31,000 has been expended. The agency's timely submission of their discretionary final report has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Contract 23F-4015

A review of EARS reports from January 2023 through July 2023 indicates 58.04% or $1,029,315.92 of $1,773,414.00 has been expended. The Agency is within 15% of its historic 3-year spending trend.

2023 CSBG Disc

CSD implemented the results of the 2016-2020 ACS census, which has impacted agency allocations. CSD has targeted its 2023 Discretionary dollars as a one-time bridge to ensure no agency experienced a loss of more than 2.5% from their 2022 allocation. CAP Kern experienced an increase due to the implementation of the ACS census results and therefore will not receive Discretionary dollars for program year 2023.

Expenditure Reporting

A review of agency's monthly Expenditure Activity Reporting System (EARS) reports from September 2022 to July 2023 indicates agency is not submitting monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
22F-5015	Nov, 2022	12/25/2022	1/19/2023	25
22F-5015 D	Jun, 2022	7/25/2022	9/19/2022	56
22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Contract Execution and Deliverables Submission

As a private agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 30 days of receipt (2023 CSBG Contract Agreement Article 2.1.1).

Agency 2023 CSBG Contract Agreement 23F-4015 and associated programmatic deliverables were due to CSD on or before January 2, 2023.

A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted in a timely manner.

Contract Close-out Submission

A review of agency's 2022 contract close-out report submission(s) indicates agency did submit the applicable Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D), on or before the contractually prescribed due date(s). (2022 CSBG Contract Agreement Article 6.2, 2020 CSBG CARES Contract Agreement Article 6.2).

Line-Item Expenditure Review

Based upon agency's CSBG allocation, Field Representative sampled the following twelve transactions from costs reported across four line-items in EARS:

Contract #	Report Period	Section (Program/ Admin)	Line Item	Amount
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$4,248.36
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$257.09
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	$1,529.83
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$255.45
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$163.84
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	$1,309.6
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	$508.94
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	$925.00
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$402.03
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$78.68

23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$57.24
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	$32.34

The Field Representative reviewed the general ledger, subledger detail, vendor invoices, agency invoices, expenditure authorizations, and cancelled checks and verified that the documentation supported the transactions sampled from expenditures reported in EARS.

Equipment Validation Review

Description of Equipment	Vehicle Identification Number	CSBG Contract # Authorizing Purchase	Date of Purchase
2003 GMC Sierra	1GJGG29U531162516		07/27/2003 *
2009 Ford F150	1FTRF12W79KB58950	ARRA	10/02/2009
Nissan Fork Lift	MCP1FA25LV	ARRA	10/16/2009
Chevrolet C6500 Refer Truck	1GBJ6C1B68F417849		10/28/2009 *
80KW Standby Generator	N/A	ARRA	10/30/2009 *
SAN SCSI Appliance 3U Disk	N/A		02/22/2010 *
Cannon Image	N/A	ARRA	4/15/2010*
Phone System (36 Telephones)	N/A	ARRA	7/07/2010*
Shade Structures/Awnings	N/A	ARRA	9/08/2010
Shelves / Pallet Racks	N/A	ARRA	10/05/2010
Burglar Alarm System/ Access	N/A		9/16/2015*

Upon review, the Field Rep presentative discovered seven (7) of the eleven (11) listed items had been disposed of by agency staff, as indicated with a star (*) in the purchase date column. Upon further review, he agency provided disposition documentation to prove they f followed the contractual requirements as listed in section 4.20.3 of the 2022 CSBG Contract.

Programmatic Review

Program Reports

A review of the 2022 CSBG Annual Report Modules 2 – 4 indicates the report was submitted timely by the agency in accordance with the annual CSBG Contract Agreement Article 7.3.4.

Program Performance

A review of the agency's most recent CSBG Annual Report Modules 2 – 4 shows that the agency achieved the following results:

Family Domains (Module 4)	Indicator	Target	Actual
FNPI 2. Education and Cognitive Development	FNPI 2c.2. The number of children and youth who demonstrated improved positive approaches towards learning, including improved attention skills. For 1st grade – 8th grade	150	169
FNPI 4. Housing	FNPI 4b. The number of individuals who obtained safe and affordable housing.	96	99
FNPI 4. Housing	FNPI 4h. The number of individuals with improved energy efficiency and/or energy burden reduction in their homes.	160	148
FNPI 5. Health and Social/Behavioral Development	FNPI 5d. The number of individuals who improved skills related to the adult role of parents/ caregivers.	20	21
SRV 3. Income and Asset Building	SRV 3i Social Security/SSI Payments	N/A	60

Client File Review

The Field Representative reviewed fifteen participant files for program outcomes reported in Section A of Module 4 of the 2022 CSBG Annual Report. The review was a sampling of the clients served for the indicators referenced in the Program Performance section above. The documentation provided for these outcome indicates the agency files contain the necessary documentation to demonstrate the clients met income eligibility for services and achieved the stated outcome.

Organizational Standard Review

Agency did submit the 2023 Organizational Standards assessment by the August 31, 2023 due date.

Subcontractor Review	☒The agency has not entered into a subcontract agreement for this review period.
Child Support	The Field Representative determined that the agency has a written referral policy in place to the local Department of Child Support Services. (Title 42 of the U.S.C. Section 9919 (b).
Safeguard of Client Files	The Field Representative reviewed agency records retention and destruction policy and verified the agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls.

Site Visits

Program/Subcontractor Visit

The Field Representative conducted a site visit during agency on-site monitoring. The program visited was:

Program Name:	M Street Navigation Center
Address:	2900 M St. Bakersfield, CA 93301
Phone Number:	(661) 336 5236
Contact Name:	Rebecca Moreno

M Street Navigation Center

In response to the pandemic and high volume of unhoused individuals in 2020, Kern County developed a plan to stand up a shelter in record timing. CAPK agreed to administer this new center and has kept it functional and successful since its initiation. It's a 24-hour facility that provides sheltered beds, meals, laundry services, medical assessments, sole personal care, mental health, pet care, housing placement assistance, and employment assistance to unsheltered individuals who face significant barriers to supportive housing care.

Second Program/Subcontractor Visit

The Field Representative also visited the following program/ subcontractor:

Program Name:	Food Bank
Address:	1807 Feliz Dr, Bakersfield, CA 93307
Phone Number:	(661) 398 4520
Contact Name:	Susana Magana

Food Bank

Established in 1983 to acquire food and other resources to help alleviate hunger, provide food, and meet the nutritional needs of these economically disadvantaged in Kern County. The Food Bank distributes millions of pounds of food annually to hungry individuals, families, non-profits, churches, community centers, homeless shelters, and poverty-

fighting agencies throughout Kern County. CAPK's administrative ability to handle this large volume of food has led to its recent expansion of its foodbank. The ribbon cutting for this 200% increase in size is scheduled for October 2023.

Community Action Board (CAB) Visit

Additionally, the Field Representative attended and observed the June 28, 2023 regular CAB meeting.

Exit Conference

Date of Exit Conference

Wednesday, August 16, 2023.

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Director of Finance	Gabrielle Alexander
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Highlights of Review
- Monitoring Timeline
- CAB – Fiscal and Programmatic Reporting
- EARS Report Submission
- Closeout Process
- Data Collection and Analysis
- Equipment Disposition Procedure

Corrective Action(s)

Finding(s)

Finding(s):
No findings were identified during this review.

Observation(s)

Observation 1: Untimely Expenditure Reporting
Agency did not submit monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
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22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Response/Resolution Due Date:
Agency's timely submission of all EARS reports in calendar year 2023 demonstrates implementation of appropriate corrective measures to resolve this issue. Due to this improved performance (ten consecutive months), CSD considers this observation resolved.

Observation 2: Failure to Follow Equipment Disposition Notification Requirement.
Of the eleven (11) equipment items reported to CSD on CSD Form 715 CSBG Contract Close-Out Package, only four (4) items remain in possession of the agency. At the time of review, it was discovered that agency's' Program Directors disposed of the equipment and in accordance with 45 CFR 75.307(d), used sale proceeds as additional program funding.

According to 2 CFR 200.313 *Equipment* (e) *Disposition*, and CSBG Contract Section 4.20.3 the agency is required to request disposition instructions from CSD, CSD was not notified prior to the seven (7) items being disposed.

Corrective Action:
To address this observation the agency must:

1) The agency must review its internal policies and procedures and determine the cause of its weakened disposition practices.
2) Inform program directors of its procedure as described in 2 CFR 200.313.
3) Request disposition instructors from CSD for all future equipment the agency looks to dispose of when such equipment is purchased in part or in full by CSBG dollars.

Response/Resolution Due Date:
The agency must evaluate its policies and procedures and submit to CSD its communication method to its program directors. CSD expects this proof of communication no later than December 31, 2023.

Recommendation(s)	**Recommendation(s):** CSD recommends the agency attend the upcoming NASCSP Annual Report Training in December.
Technical Training Assistance(s)	**Recommendation(s):** No training or technical assistance has been requested by the agency.
Please note:	*CSD may request additional information related to meeting/resolving Findings addressed in this report. Unresolved Findings may result in additional monitoring or a High-Risk designation.*

STATE OF CALIFORNIA
Department
of
Community Services and Development

September 28, 2023

Monitoring Report E-23-002

The Department of Community Services and Development (CSD) is responsible for the oversight of the Low-Income Home Energy Assistance Program (LIHEAP. Hence, CSD is required to monitor the activities of Community Action Partnership of Kern (CAPK) to ensure compliance with all contractual and statutory requirements.

INTRODUCTION

CSD conducted an on-site monitoring visit of Community Action Partnership of Kern (CAPK) from July 24, 2023, to July 28, 2023. CSD reviewed the following CAPK Energy contract: LIHEAP 23B-5012. Darrell McCormick, and Karen Williams, Field Representatives, conducted the monitoring review in accordance with CSD's Energy and Environmental Services Division's Monitoring Scope.

The purpose of the review is to ensure the Contractor meets the Administrative Requirements, Financial Requirements, Programmatic Requirements, Compliance Requirements and other applicable requirements as prescribed in the contract and referenced therein (2 CFR §200.328; 45 CFR §75.342; and LIHEAP Article 10.3).

This monitoring report contains the following sections:

I. Administrative Requirements
II. Financial Requirements
III. Programmatic Requirements
IV. Compliance Requirements
V. Monitoring Summary
VI. Recommendations, Observations, and Findings

I. ADMINISTRATIVE REQUIREMENTS

The purpose of the Administrative Requirements review is to ensure that the Contractor is properly administering the Federal and/or State programs in accordance with CSD's contract requirements. The areas covered under the Administrative Requirements are Board Roster, By Laws, Resolution and Minutes; Internal Controls Requirements; Record Retention Requirements; Travel and per diem; Conflict of Interest; Procurement Standards; Use and Disposition of Vehicles and Equipment; Subcontracts; Complaint Management Policies and Procedures; Fair Hearing Process for Applications for Denial of Benefits by Contractor; and Fraud, Waste and Abuse.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Administrative Requirements.

II. FINANCIAL REQUIREMENTS

The purpose of the Financial Requirements review is to ensure that Contractor's financial management systems, including records documenting compliance with Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award. The areas covered under the Financial Requirements are Working Capital Advance and Major Purchase Advances; Wood, Propane and Oil Returned Payments; Allowable Costs; Service Area Expenditures Requirements; Reimbursement Guidelines; and Reporting Requirements.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Financial Requirements.

III. PROGRAMMATIC REQUIREMENTS

The purpose of the Programmatic Requirements review is to ensure that the Contractor is adhering to the programmatic requirements of the contract. The areas covered under the Programmatic Requirements are Program Standards and Regulatory Requirements; Prioritization of Services; Service Priority Guidelines; Outreach and Intake Activity Guidelines; Assurance 16 Activity Guidelines; Leveraging Activities; Record-Keeping Responsibilities; HEAP/WPO Activity Guidelines; Weatherization Activity Guidelines; Energy Crisis Intervention Program (ECIP) Services Activity Guidelines; ECIP Fast Track

and HEAP Electric and Gas Pledge Guidelines; SWEATS Activities Guidelines; Quality Assurance; Training Requirements; Quality Control Inspectors Certification; Contractor Licensing; Special Licensing – Weatherization; Environmental Protection Agency (EPA) Certifications; and Mandatory Training.

The CSD Field Representative requested several client files for review. Below is a summary of the number of client files requested, received and reviewed:

Contract	Program	Number of Files Requested	Number of Files Received	Number of Files Reviewed
23B-5012	HEAP	20	20	20
23B-5012	Fast Track	20	20	20
23B-5012	WX	9	9	9
23B-5012	COI	3	3	3
TOTALS		52	52	52

Some Utility Assistance and Weatherization client files had minor issues including, but not limited to, missing date or signature on form, box not checked on form, cooling billed under heating (as part of dual-pack system), etc. None of the errors affected eligibility or costs and benefits paid. Discrepancies and data entry errors were explained in detail with supporting documentation. CSD staff will follow-up on those errors to ensure they are addressed and avoided in future files.

Record Keeping Responsibilities: Weatherization and/or ECIP EHCS Specific

"Contractor shall maintain the following documents for each applicant receiving weatherization…if applicable: CSD Dwelling Assessment 540 series which includes… 540A Weatherization Mold Assessment and Release…"

2023 LIHEAP 7.8.6.1

While the agency included CSD forms in the file that were not applicable (as potential forms are part of a packet the WX crew takes on the job), the CSD 540A was not present. This form identifies the present or absence of mold/moisture and documents client receipt of any disclaimers. Mold/moisture was identified in one file (Alston, M. L23-090) and documented on other pages (e.g., CSD 542 WX deferral form), but the 540A should have been used in addition to any notes. Agency must add this form to its WX job packet.

IV. COMPLIANCE REQUIREMENTS

The purpose of the Compliance Requirements review is to ensure that the Contractor is meeting their expenditure and unit production goals in accordance with the contractual

requirements and/or the agency's submitted performance and expenditure benchmarks. The areas covered under the Compliance Requirements are Service Delivery and Expenditure Requirements.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Compliance Requirements.

V. MONITORING SUMMARY

Best Practices:

CSD would like to recognize Community Action Partnership of Kern for the following Best Practices:

- UA and WX Client file organization and completeness ensuring accuracy, facilitating review, and meeting compliance requirements.

Exit Conference & Discussion:

At the Agency's Exit Conference on Friday, July 28, 2023, the CSD Field Representatives provided an overview of the outcome of the virtual visit. The following topics were discussed:

- Minor UA and WX client file issues
- Within 30 days after the conclusion of the monitoring, the CSD Field Representative would furnish a draft monitoring report for the agency to review for up to two (2) weeks. The agency will have an opportunity to discuss the issues highlighted in the report either by an email response or a teleconference. CSD will finalize the report once all issues have been discussed or a non-response from the agency.

VI. RECOMMENDATIONS, OBSERVATIONS, AND FINDINGS

Recommendations are offered by CSD as a suggestion for potential improvement of current processes, systems, or general business practices. Recommendations do not require a Corrective Action Plan response.

Observations are identified contractual noncompliance issues that are an identified 'Significant Deficiency' which is caused by a deficiency, or combination of deficiencies, in internal control that is less severe than a 'Material Weakness,' yet important enough to merit attention. An Observation does not require a Corrective Action Plan response;

however, the agency must immediately remedy the issue of noncompliance within 90 calendar days from the issuance of the final monitoring report. Thus, if the agency fails to document the remediation of and/or forsakes to remedy an Observation by the specified timeframe, upon follow up the Observation may then be elevated to a Finding as it now carries material error.

Findings are identified contractual noncompliance issues that: (1) cause a financial impact; or (2) was a previously identified Observation and/or Finding that was not found to be remedied; or (3) is a Material Weakness caused by a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility of a material misstatement that will not be prevented, or detected and corrected on a timely basis. Findings are considered material noncompliance of the contract, and any materials referenced therein. A material noncompliance is defined as any issue which carries substantial financial, personnel, public, and/or agency/CSD ramifications; a material noncompliance may or may not preclude the agency from further performance. Findings require a Corrective Action Plan from the agency within 30 calendar days of the issuance of the final report outlining how the issue of noncompliance will be remedied and other course of action as outlined in each topic. Findings will not be considered closed until the agency is able to demonstrate the issue has been completely resolved and has provided a sufficient response on how the issue will not reoccur.

OBSERVATION:

Observation 1: <u>Record Keeping Responsibilities: Weatherization and/or ECIP EHCS Specific</u>

Summary: The agency did not include the CSD 540A Mold/Moisture form in the WX client files to document the presence or absence of mold/moisture and disclaimers made to the client.

Reference: 2023 LIHEAP 7.8.6.1, TRM 2.2.2 Required Forms

Action Required: The agency must correct this issue no later than 90 calendar days from the issuance of this report, No Corrective Action Plan is required.

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov

DAVID SCRIBNER
DIRECTOR

GAVIN NEWSOM
GOVERNOR

August 18, 2023

Community Action Partnership of Kern County
Jeremy Tobias, President/CEO
Naomi Ibarra, Finance Representative
Freddy Hernandes, Program Representative

SUBJECT: 2022-23 PERFORMANCE PERIOD FOR CalEITC+ EDUCATION & OUTREACH GRANT FISCAL DESK REVIEW – 21T-1015

Dear Mr. Tobias:

The Department of Community Services and Development (CSD) completed a Fiscal Desk Review of Community Action Partnership of Kern County for the CalEITC Education & Outreach contract number 21T-1015 on August 16, 2023. The Fiscal Desk Review included the review of expenditures that were billed to the grant during the 2022-23 performance period. An analysis of selected expenditures determined that your agency was in compliance with fiscal requirements. Enclosed is a report of the findings for your review.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions, please feel free to contact me or your Program Representative for assistance.

Sincerely,

Stacie Kenner

Stacie Kenner, Fiscal Desk Review Analyst
Department of Community Services and Development

C: Stephanie Williams, Manager
Program Development and Reporting Unit

California Department of Community Services and Development
2021 CalEITC+ Education & Outreach Grant
Fiscal Desk Review

AGENCY INFORMATION

Agency Name	Community Action Partnership of Kern County (CAPKC)
Target Area	10 – Kern/Tulare County
Contract Number	21T-1015
Program Representative	Tricia Conti
Fiscal Desk Review Analyst	Stacie Kenner
Date Report Completed	August 16, 2023

EXPENDITURES REVIEWED

Transaction Number: 1
Expense Name: Subaward
Line Item: PO 2022-3396
Transaction Date: 02/28/23 (Effective Date)
Transaction Amount: $2,609.22

Transaction Number: 2
Expense Name: Subaward
Line Item: PO 2022-3396
Transaction Date: 3/31/23 (Journal Date)
Transaction Amount: $2,786.02

Transaction Number: 3
Expense Name: Indirect Expense
Line Item: Allocated for 999-234
Transaction Date: 3/31/23 (Effective Date)
Transaction Amount: $615.58
Supporting Documentation List: CAPKC Unposted General Ledgers (Allocation of Indirect Costs – March 2023.

SUMMARY OF FINDINGS

The Department of Community Services and Development (CSD) conducted a Fiscal Desk Review (FDR) for the CalEITC+ Education & Outreach contract number 21T-1015 beginning on July 12, 2023. CSD reviewed a copy of CAPKC's general ledger and supporting documentation for the abovementioned transactions. After an analysis of the selected transactions, CSD found CAPKC complies with the program requirements.

COMPLIANCE DETERMINATION

CAPKC was found to be in compliance with fiscal requirements.

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Chief Business Development Officer

Date: November 29, 2023

Subject: *Agenda Item V(a):* Board Recruitment for Category III - Private Sector Appointment to the Board of Directors – **Action Item**

Background
Shortly after action was taken during the August 2023 meeting, an Ad Hoc Committee was assembled to lead the recruitment efforts for the Board of Directors - Private Sector seat. In October 2023, CAPK began the recruitment process for one (1) representative to join its Board of Directors, specifically under the Private Sector for the Kern County service area.

Summary
The Ad Hoc Committee consisted of board members: Mia Cifuentes (Public Sector), Guadalupe Perez (Low-Income Sector), Pastor Mullings (Private Sector) and staff. Staff received a total of two (2) applications from candidates with experience and attributes ranging from the non-profit sector, legal experience, and as licensed attorneys. One of the candidates was Mr. Curtis Floyd, a CAPK Board member since September 2010, who was selected by the Ad hoc committee to be the primary candidate and continue as a board member for a five-year term.

Recommendation
Staff recommend, with the Ad Hoc Committee, approve the appointment of Mr. Curtis Floyd to the Board of Directors under the Private Sector for a five-year term, beginning January 2024 to January 2029.

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Chief Business Development Officer

Date: November 29, 2023

Subject: *Agenda Item V(b):* Grant Agreement with Bezos Day 1 Families Fund – Affordable Housing Project – **Action Item**

Background

In August 2023, the organization received an invitation to submit a grant application from the Bezos Day 1 Families Fund, which aims to assist organizations addressing homelessness, particularly with the objective of ensuring that "no child sleeps outside." Subsequently, in October 2023, the agency was chosen to receive the full grant amount of $5,000,000. This funding will be utilized to support families currently facing homelessness—whether living outdoors, in vehicles, in shelters, or in precarious conditions—and those in the process of transitioning out of homelessness into stable, permanent housing.

Project Description

In collaboration with the County of Kern and the Housing Authority of the County of Kern, CAPK intends to utilize its Day 1 Families Fund grant to facilitate the establishment and management of a permanent housing community consisting of 27-31 units (manufactured homes). These units, ranging from one to two bedrooms, will include a two-bedroom manager unit, an office, services, and community space, with the capacity to serve 100 distinct individuals. The location will be in an unincorporated area of Bakersfield, Kern County, CA. The targeted occupants for these units are households experiencing homelessness with income levels below 30% or 40% of the area median income (AMI).

CAPK will take on the role of the service provider, delivering housing navigation, stabilization, and enhanced case management services. To address the underlying issues contributing to homelessness, additional services such as mental health counseling, addiction treatment, and job training will be integrated into the housing program. The organization anticipates assisting one hundred unique individuals throughout a 3.5-year performance period, aiming for minimal turnover with the ultimate goal of stabilizing the households.

The Housing Authority will serve as the operator and will subcontract with CAPK. Out of the total of $5 million in funding, around $1.7 million will be designated for capital expenses as a contribution towards the construction costs, while the remaining funds will be allocated for the employment of new CAPK housing navigators who will be present on-site as integral members of daily operations. Furthermore, a portion of the funding will be utilized to offer childcare stipends and rental assistance in situations where housing vouchers are not accessible.

Construction and Facility		
Construction + Facility Enhancements	1,757,593	35%
Direct Client Services		
Operation (includes case management and supportive services)	900,907	18%
Rental Payments & Childcare Services	2,341,500	47%
Total	**$ 5,000,000**	**100%**

The Housing Authority and County are actively involved in securing remaining funding for the entire project, with specific details being worked out between the County and HACK. Managed under the Housing Authority, the overall construction project is estimated to cost around $6.1 million. Over the next few months, the staff will present agreements with the respective partner(s) as we collaborate on the project's specifics.

Within the five-year contract duration, 18-24 months are expected to be dedicated to site development and unit construction, while the subsequent 36-42 months will focus on operations and delivering direct client services. To ensure continued operational support beyond the contract period, the staff is committed to identifying sustainable funding sources to address ongoing client needs.

Recommendation
Because of the swift execution requirement of the contract by the grantor, the Chief Executive Officer obtained approval from the Board Chairperson to proceed with signing the grant agreement with the grant fund and fund advisor (Jeff Bezos) on November 13, 2023. The staff recommends that the Board of Directors retroactively approves the Day 1 Families Fund grant agreement, intended to support an affordable housing project.

Attachment
Day 1 Families Fund – Agreement to Advise a Grant (fully executed)

Agreement to Advise a Grant

November 8, 2023

This agreement (the "Agreement") sets forth the terms and conditions under which Jeff Bezos (the "Donor Advisor") will recommend that Northern Trust Charitable Giving Program, a program of The Chicago Community Foundation (the "Sponsor"), make a grant to Community Action Partnership of Kern (the "Charity").

Recitals

Whereas, the Donor Advisor has established the JPB Fund (the "Fund") as a donor advised fund, as defined in section 4966 of the Internal Revenue Code (the "Code"), at Sponsor.

Whereas, the Donor Advisor has or will irrevocably transfer funds to Sponsor that are, or will upon transfer be, the sole property of Sponsor and subject to the control and discretion of Sponsor's Board of Directors.

Whereas, the Donor Advisor has authority to recommend grants from the Fund.

Whereas, Sponsor is free to accept or reject any recommended grant from the Fund.

Whereas, the Donor Advisor intends to recommend a grant from the Fund to the Charity in the amount of $5,000,000.00 (the "Grant").

Whereas, it is a condition of the Donor Advisor's recommendation that Charity agree to the terms and conditions set forth here.

Now therefore, for good and adequate consideration, the sufficiency of which is hereby acknowledged, the parties agree as follows:

Terms

1. Charity will use any Grant distributed by Sponsor to Charity at the Donor Advisor's recommendation, and earnings on any such Grant, to pursue solutions to family homelessness with a strong focus on providing housing as well as social services, skills training, and job support to assist families in transitioning to and remaining in permanent housing. Examples of eligible activities include diversion, street outreach, low barrier shelters, rehousing, and connection to services. All uses of any such Grant, and earnings thereon, will be for purposes described in section 501(c)(3) of the Code.

2. Notwithstanding any other provision in this Agreement, Charity acknowledges and understands that the timing of the irrevocable transfer of funds to Sponsor, and therefore of the Grant, should Sponsor determine to make it, is subject to Donor Advisor's compliance with any restrictions regarding open trading windows to which he may be subject.

3. To enable the Donor Advisor to evaluate the effectiveness of any Grant distributed by Sponsor to Charity at the Donor Advisor's recommendation, Charity will provide Donor Advisor with an initial

progress report in June 2024, with annual progress reports thereafter, and other interim reports as the Donor Advisor may reasonably request. Charity may use its own standard reporting templates.

4. Charity shall maintain adequate financial records consistent with generally accepted accounting practices, and the Donor Advisor or his representatives have the right to inspect such records. Charity will permit the Donor Advisor, or his designees, at his own expense, to conduct an independent financial and/or programmatic audit of the expenditures related to any Grant distributed by Sponsor to Charity at the Donor Advisor's recommendation, if the Donor Advisor deems it necessary.

5. This Agreement and the rights and obligations of the parties hereunder shall be governed by and construed in accordance with the laws of the State of Florida applicable to the construction and enforcement of contracts wholly executed and performed in Florida. The Donor Advisor shall not be liable for losses, damages, or other liabilities arising out of Charity's activities.

6. Charity agrees that any publicity of any Grant distributed by Sponsor to Charity at the Donor Advisor's recommendation shall be made in consultation and coordination with the Donor Advisor or his representative.

7. If any term or provision of this Agreement or the application thereof to any party or circumstance will to any extent be invalid or unenforceable, the remainder of this Agreement and the application of that term or provision to such parties or circumstances other than those to which it is held invalid or unenforceable will not be affected thereby, and each term or provision of this Agreement will be valid and enforceable to the fullest extent permitted by law. Nothing in this Agreement shall be interpreted to give the Charity any rights to compel a grant or other disposition from the Sponsor or in any manner that would cause the Fund not to be a donor advised fund within the meaning of section 4966 of the Code. Nothing in the Agreement shall be interpreted to bind Sponsor or affect any terms that may be agreed to between Sponsor and Charity.

8. The Donor Advisor has no obligation to recommend additional grants from the Fund or to provide any additional funding to Charity; nor does this grant represent any commitment to, or expectation of, future support from the Donor Advisor or Sponsor.

9. Charity recognizes and acknowledges that the Donor Advisor has no control over either Sponsor or the Fund, that the Fund is under the exclusive control and discretion of Sponsor, that the Donor Advisor's sole authority with respect to the Fund is to recommend grants from the Fund, and that Sponsor has complete discretion whether to accept or reject the Donor Advisor's recommendation. Charity represents and agrees that it will not provide, directly or indirectly, to the Donor Advisor, his family members, or any entity controlled more than 35% by them, a "more than incidental benefit" within the meaning of section 4967(a)(1) of the Code in connection with the Grant.

10. This Agreement embodies the entire agreement and understanding of the parties hereto in respect of the subject matter contained herein and supersedes all prior written or oral communications or agreements, all of which are merged herein. This Agreement shall be binding upon, inure to the benefit of, and be enforceable by, the parties and their respective successors and assigns. The rights and obligations of this Agreement are not assignable by Charity without the express written consent of the Donor Advisor.

11. A representative of Charity with authority to bind Charity must sign this Agreement as evidence of understanding and acceptance of its terms and conditions.

12. This Agreement may be executed in multiple counterparts, each of which when so executed is deemed to be an original and all of which together, upon delivery, constitute one and the same agreement. Facsimile and electronic are as binding and enforceable as original signatures.

Each of the parties has caused this Agreement to be executed by its duly authorized signatory as of the date and year first written above.

Donor Advisor

Dated: _____

_____
Jeff Bezos

Charity

Dated: 11/13/2023

_____
By: Jeremy T. Tobias

Its: Chief Executive Officer

Each of the parties has caused this Agreement to be executed by its duly authorized signatory as of the date and year first written above.

Donor Advisor

Dated: 11/8/2023

Jeff Bezos

Charity

Dated: _____

_____

By: _____

Its: _____

MEMORANDUM

To: Board of Directors

From: Robert Espinosa, Program Design and Management Administrator

Yolanda Gonzales, Director of Head Start/State Child Development

Date: November 29, 2023

Subject: *Agenda Item V(c):* Head Start/State Child Development 2023/2024 Full Enrollment Initiative – **Action Item**

The Head Start and State Child Development Division has been placed on an under-enrolment plan of action, prompted by four consecutive months of under-enrollment. Our responsibility entails presenting an enrollment strategy to the Office of Head Start by December 8, 2023. This 12-month plan encompasses an analysis of the factors contributing to under-enrollment, the corresponding measures to address these factors, and defined checkpoints to guarantee the Division's adherence to the plan's goals and objectives.

The primary factors noted in the plan are the following: Workforce, Saturation of Service Area for Options of Care, and Facilities.

To address workforce concerns, proactive measures have been initiated to both retain and attract new employees, thus bringing our position vacancy numbers down. These include a proposal for strategic adjustment of staff wages following a comprehensive wage comparability study, the introduction of enhanced health plan benefits, development of a recruitment and retention incentive plan, and the establishment of a mentorship program aimed at fostering an improved work culture.

Concerning the saturation of the service area for options of care, a change of scope has been submitted to the Office of Head Start. The change of scope strategically focuses on the enrollment of three-year-olds, particularly in the light of the statewide promotion of transitional kindergarten for the local education agencies. This promotion has presented challenges in recruiting four-year-olds. The proposed change in scope aims to enhance our capacity for full enrollment by aligning with the evolving educational landscape.

Facilities represent another contributing factor to the under-enrollment issue. Going forward, until a center has completed construction and obtained the necessary licensing, the associated slots will not be incorporated into the funded enrollment.

Progress is underway for each action outlined to address the contributing factors. As a division, we are proactively attacking the underlying issues causing under-enrollment, implementing necessary measures to achieve full enrollment within the designated timeframe.

Recommendation:
Staff recommends the approval of the Head Start/State Child Development 2023/2024 Full Enrollment Initiative.

***Attachments*:**
Head Start/State Child Development 2023/2024 Full Enrollment Initiative
Head Start/State Child Development 2023/2024 Presentation

Under Enrollment Plan CAPK's Head Start/State Child Development Division

Full Enrollment Initiative 2023/2024

12- Month Under Enrollment Plan

As with all Head Start services, data is critical for understanding needs, making decisions, evaluating services, and planning for continuous improvement. Enrollment services should be informed by program-level data and included in planning and evaluation systems. The ability to respond to changing community, family, and child needs is a key factor in maintaining full enrollment and should be considered as strategies to increase enrollment are identified and implemented throughout the 12-month plan period.

This underenrollment plan and timetable for reducing or eliminating underenrollment in Head Start and Early Head Start programs has been developed in accordance with Section 641A(H)(3)(B) of the Head Start Act.

Plan Development and Submission

Grant recipients who receive 'underenrollment letters' will meet with the Regional Office within 30 days of receiving the letter. A working plan to reduce underenrollment **must be submitted to the Regional Office within 30 days following the meeting.** Please note, the Regional Office does not formally approve plans; requiring submission of the plan facilitates collaboration and ongoing communication throughout the 12-month period.

Please include name, position, and program of staff and leadership that participated in the development, review, and implementation of the plan in the table below. These individuals should be included in ongoing discussions throughout the 12-month plan period. A point-person(s) should be identified and tasked with submitting documentation of progress on a quarterly basis (or more frequently if appropriate).

Individual Name	Position / Role	Program
Yolanda Gonzales	Director of the Head Start/State Child Development Division	☒ EHS ☒ HS
Jerry Meade	Assistant Director of Program	☒ EHS ☒ HS
Gloria Barbero	Assistant Director- San Joaquin County	☒ EHS ☒ HS
LeTisha Brooks	Center-Based Administrator	☒ EHS ☒ HS
Sylvia Ortega	Quality Assurance Administrator	☒ EHS ☒ HS
Robert Espinosa	Program Design and Management Administrator	☒ EHS ☒ HS
Carol Hendricks	Enrollment and Attendance Manager	☒ EHS ☒ HS

Under Enrollment Plan CAPK's Head Start/State Child Development Division

Recipient Name:				
Grant Number	**Program**	**Plan Start Date***	**Plan End Date**	
09CH011132	☒ EHS ☒ HS	12/1/2023	10/31/2024	
	☐ EHS ☐ HS	Click or tap to enter a date.	Click or tap to enter a date.	
	☐ EHS ☐ HS	Click or tap to enter a date.	Click or tap to enter a date.	

***Plan start date / 12-month period begins 10 days from the date the 'Underenrollment Letter' is sent to recipients.**

Under Enrollment Overview

Complete the tables on the next page by identifying and describing factors contributing to underenrollment. This 'Underenrollment Overview' table does not need to be updated throughout the 12-month plan period but should be used to inform strategies to increase total funded program enrollment.

Once a factor is selected from the drop-down box, specify/explain with additional text as needed. Factors listed in the drop-down box include:

1. Service Area: Families have relocated to other parts of service area, not enough families in service area
2. Saturation of Service Area for Options of Care: (Proliferation of Pre-K slots)
3. Facilities
4. Language Barriers: Challenges communicating with families
5. Workforce: Shortage of qualified staff / inadequate staffing to open classrooms, challenges in staff recruitment and retention
6. Budgeting
7. Family Need: Do the available program options meet the needs of families?
8. Community Involvement: Do program partnerships support recruitment and program services
9. Transportation: Lack of family transportation, program transportation services
10. Temporary Factors: Construction / renovations in progress
11. Non-implemented Expansion / Child Care Partnership Issues
12. Other: Please describe

EXAMPLE: Factor: Not enough children in service area

Choose an item. (Select "Service Area")

Service Area – Not enough children in service area (Specify with additional text if needed)

Under Enrollment Plan for CAPK's Head Start/State Child Development Division

Factors Contributing to Under Enrollment

Factor # 1	Factor # 2	Factor # 3
Workforce	**Saturation of Service Area for Options of Care**	**Facilities**
Causes / Reasons:	**Causes / Reasons:**	**Causes / Reasons:**
• Staff Wages • Benefits • Culture	• Transitional Kindergarten • 4-year-olds	• During the program year, five centers were under construction.
Effect on Under Enrollment:	**Effect on Under Enrollment:**	**Effect on Under Enrollment:**
• Classrooms unable to open due to staff shortage.	• Due to not having enough four-year-olds, classrooms were unable to reach full enrollment in primary four-year-old classrooms due to staff ratio for the age group.	• The centers were included in the funded enrollment; therefore, were unable to fill those slots.

Under Enrollment Plan for CAPK's Head Start/State Child Development Division

Action Plan

The action plan tables below should be updated by program leadership on a quarterly / as needed basis over the course of the 12-month period to document progress towards reaching full enrollment

Action # 1:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
- Increase Staff Wages - Provide Better Benefits - Recruitment and Retention Incentive - Include programs to improve work culture	- Wage comparability Study - Additional benefit options with less cost to the employee - Incorporate an incentive to recruit and retain employees - Mentorship program	- CFO, HS Director, and Human Resources	- Marketing, Position specific New Hire Orientation, and a Wage Comparability Study	7/1/2024 **Status** In Progress

***Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.
In order to recruit and retain staff, several factors need to be addressed. By completing in a work comparitability study, will allow the organization to compete with other like organizations in wages to recruit and retain staff. Additionally, by implementing incentives for those who have established longevity within the organization, as well as provide an incentive to attract those to choose CAPK HS as their employer of choice. Further, the organization will provide multiple benefit plans that could provide cost-saving to the employee, which in turn will assist in retaining and recruiting staff. In regard to improving the culture, a mentorship program has been implemented and will continue as

new employees will be assigned to seasoned staff to guide them through their journey with the organization, including providing staff with education resources to promote to various positions.

The responsible individuals will follow the benchmarks to ensure we are staying on track to reach our goals in completing the action. By taking a multi-department approach, it will ensure each issue is addressed. It is important to be strategic and intentional in our marketing approach that will target the staff needed to ensure every classroom that can be operational is open to provide services.

Action # 2:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Completion Date
- Change Program Options that put more focus on 3-year-olds.	- Change of Scope (Reduction/Conversion) - Reduction of Home Base slots.	- HS Director, Assistant Director of Program and the Program Design and Management Administrator	- Updated Program Options	7/1/2024 **Status** In Progress

*****Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.

Due to transitional kindergarten being promoted at the state level for local education agencies, it has caused a hardship in recruiting the population; therefore, a reduction in slots as well as changing primary four-year-old classrooms to three-year-old classrooms will assist in addressing this issue. Further, a reduction in home-based slots will assist in addressing the needs of the community and allowing more children to be placed in our centers. In order to implement this change of scope, a collaboration with our Region Specialist and additional T/TA will be utilized to assist in facilitating this process. The goal is to implement the change of scope in the 2024/2025 Program year; however, request has been submitted and changes are being made to have a seamless transition as the changes are made.

Under Enrollment Plan for CAPK's Head Start/State Child Development Division

Action # 3:

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
- Do not include slots that are under construction or have not been approved by licensing.	- Only include centers in the program option that could provide services.	- Assistant Director of Program, Quality Assurance Administrator, and the Program Design and Management Administrator	-Approved licenses for centers	8/16/2024 **Status** In Progress

*Resources needed can include additional T/TA, etc.

Briefly describe objectives, implementation, oversight strategies, and/or related logistics to completing action.
In order to have an accurate funded enrollment, only including centers that could service children will be included in the program option. This will be reflected in the 2024/2025 Program Option. The logistics to complete this task would require to have direct service staff in the centers/classrooms that can be operational; however, when the classrooms that are pending completion of construction or approved by licensing, have staff ready to serve children that are on the waitlist and pending entry.

Plan Progress and Updates

Checkpoint # 1	Checkpoint # 2	Checkpoint # 3	Checkpoint # 4
11/29/2023 • Plan presented to the Board of Directors for approval. Once approved, plan will be submitted to the Office of Head Start by December 8, 2023.	1/1/2024 • Review to ensure all staff have been provided applicable incentives and benefits. • Review approved Change of Scope and forecast changes for next program year. • Review and provide update on classrooms closed due to licensing.	7/1/2024 • Change of Scope implemented • New Cohort of mentees • Placing staff in the appropriate classrooms • Ensure all construction has been completed and licensing has been approved for all applicable classrooms.	9/1/2024 • Evaluate the processes that have been implemented and ensure we have met at least 97% of our funded enrollment. • If not, create a 60-day push to ensure we meet the full enrollment initiative.

Head Start
Full Enrollment Initiative Plan

12-Month Under Enrollment Plan

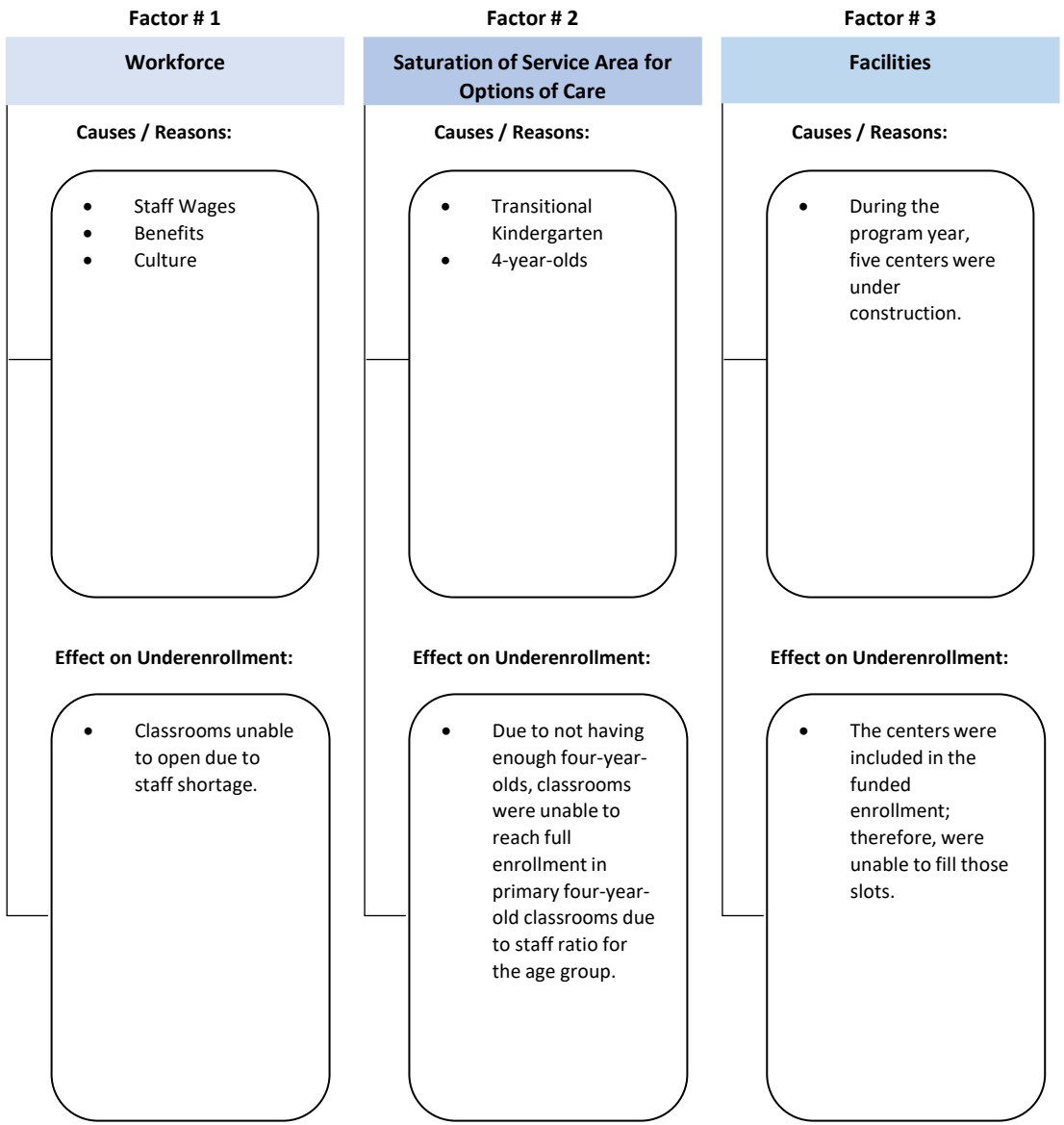
As part of the Office of Head Start's Full Enrollment Initiative, CAPK's Head Start program has adopted action plans based on under enrollment factors that will be implemented throughout a 12-month period to reach full enrollment.



Factors Contributing to Under Enrollment

Three factors were identified as causes/reasons for Head Start program under enrollment:

1) Workforce
    a) Staff Wages, Benefits and Culture
2) Saturation of Service Area for Options of Care
    a) Transitional Kindergarten and 4-year-olds
3) Facilities
    a) Under construction



Action Plan

- As a result, action items are being implemented and will be updated as needed to document and track progress.
- Action #1 - Workforce
  - Action items to enhance the Head Start workforce includes staff wage increases, improved benefits, recruitment and retention incentives and a mentorship program.
  - Responsible individuals
    - Chief Financial Officer, Head Start Director, and Human Resources
  - Resources Needed
    - Marketing, Position specific New Hire Orientation, and a Wage Comparability Study

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
- Increase Staff Wages - Provide Better Benefits - Recruitment and Retention Incentive - Include programs to improve work culture	- Wage comparability Study - Additional benefit options with less cost to the employee - Incorporate an incentive to recruit and retain employees - Mentorship program	- CFO, HS Director, and Human Resources	- Marketing, Position specific New Hire Orientation, and a Wage Comparability Study	7/1/2024 **Status** In Progress

Action #2 – Saturation of Service Area for Options of Care

- We will also reduce slots and classrooms among four-year-olds and allocate them to three-year-old slots and classrooms to mitigate the saturation of service area for options of care
- Responsible individuals
    - Head Start Director, Assistant Director of Program and the Program Design and Management Administrator
- Resources Needed
    - Updated Program Options

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Completion Date
- Change Program Options that put more focus on 3-year-olds.	- Change of Scope (Reduction/Conversion) - Reduction of Home Base slots.	- HS Director, Assistant Director of Program and the Program Design and Management Administrator	- Updated Program Options	7/1/2024 **Status** In Progress

Action #3 - Facilities

- We will exclude facilities that are under construction or have not been approved by licensing. This will eliminate slots that can't be filled due to the above conditions.
- Responsible individuals
    - Assistant Director of Programs, Quality Assurance Administrator, and the Program Design and Management Administrator
- Resources Needed
    - Approved licenses for centers

Action	Issue(s) Addressed	Responsible Individual	Resources Needed*	Expected Date of Completion
- Do not include slots that are under construction or have not been approved by licensing.	- Only include centers in the program option that could provide services.	- Assistant Director of Programs, Quality Assurance Administrator, and the Program Design and Management Administrator	- Approved licenses for centers	8/16/2024 **Status** In Progress

Checkpoints

Checkpoint # 1	Checkpoint # 2	Checkpoint # 3	Checkpoint # 4
11/29/2023 • Plan presented to the Board of Directors for approval. Once approved, plan will be submitted to the Office of Head Start by December 8, 2023.	1/1/2024 • Review to ensure all staff have been provided applicable incentives and benefits. • Review approved Change of Scope and forecast changes for next program year. • Review and provide update on classrooms closed due to licensing.	7/1/2024 • Change of Scope implemented • New Cohort of mentees • Placing staff in the appropriate classrooms • Ensure all construction has been completed and licensing has been approved for all applicable classrooms.	9/1/2024 • Evaluate the processes that have been implemented and ensure we have met at least 97% of our funded enrollment. • If not, create a 60-day push to ensure we meet the full enrollment initiative.



Questions

MEMORANDUM

To: Board of Directors

From: Louis Gill, Chief Program Officer

Yolanda Gonzales, Director of Head Start / State Child Development

Lisa McGranahan, Director of Human Resources

Jerry Meade, Assistant Director of Head Start: Program

Date: November 29, 2023

Subject: *Agenda Item V(d):* Head Start & State Child Development Division Compensation Schedule & Budget Modification – **Action Item**

The Head Start and State Child Development Division have been working in partnership with CAPK's Human Resources and Finance Divisions in the development of a compensation schedule to support the changing employment market. The goal to conduct a comprehensive wage comparability study for all positions within the Division is the third and final component in the compensation strategy related to the staffing crisis. This compensation schedule, once approved, will be combined with the approved incentive policies and new robust benefit plan to support our recruitment and retention action plan.

In March 2023, program staff in partnership with Human Resources began reviewing and modifying Head Start and State Child Development Division Job Descriptions based on the Board approved HS Organizational Structure. Each job description was added to the new Compease Software system to be weighted based on position responsibilities. Core competencies were aligned for every position category to ensure consistency within position categories and align equity. Job Descriptions with significant revisions including grade changes were previously approved by the Board.

Upon completion of the revisions and scoring of the Job Descriptions, the budget analysis began in October 2023. In partnership with the Finance Division, wages from the Compease system were aligned to the assigned grade, using current market analysis. These new wages were applied to the current year budget first. Using an estimated effective date, wages for HS Direct Services staff were increased, using salary savings from the vacant positions to support proposed increases. These increases are now planning to begin in January 2024, with the balance of the HS Division positions beginning in March 2024. The 2024-25 refunding application budget development included the proposed wages. Through this process the CFO validated consistency in process and application. Additional modifications were identified based on this thorough review, which leads to the attached Budget Detail as modified. Please note the comparison of the budget detail as approved by the Board in October to the revised budget detail for approval within this action item. Both the current year and next fiscal year have been validated and the funding available will support the proposed compensation schedule. The fiscal impact will include an estimated $900,000+ increase in revenue as we will fully earn State and USDA funding by reaching full enrollment. Additionally, the expenditure was reduced based on the funded enrollment and staffing reductions previously approved.

The overall outcome results in a 1.71% increase in revenue and accompanying expenses. The CFO created the Head Start Division Compensation Schedule attached, to mirror the current CAPK Compensation Schedule. The Head Start Division is the first of all of CAPKs divisions to utilize the Compease software, and the remaining divisions are currently evaluating positions to be added to the Compease system with the end goal for all CAPK programs and positions to follow the same schedule.

The approval of the Head Start Division Compensation Schedule will support CAPK's Strategic Plan Goal 4 as being an employer of choice. The new wages tied to the new benefit plan will support recruitment and retention of a high-quality workforce to achieve the organization's desired results. It is directly tied to our Under enrollment plan of action, and ensuring that we reach at least 97% enrollment within 12 months.

Recommendation:

Staff recommends approval of the Head Start and State Child Development Division's 2024-25 Compensation Schedule and the Budget Modification to the 2024-25 Head Start Refunding Application Budget.

Attachments:
Resolution No. 2023-22
Head Start Compensation Study
2024-25 Head Start and State Child Development Compensation Schedule
2024-25 Head Start Refunding Application Budget Detail as modified

RESOLUTION #2023-22

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Head Start and State Child Development Division Compensation Schedule and Budget Modification

The Board of Directors of Community Action Partnership of Kern (CAPK) met on November 29, 2023 at the CAPK Head Start Professional Development Resource Lab, located at 1807 Feliz Dr., Bakersfield, CA 93307, 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 and State Child Development Division Compensation Schedule will modify existing wages to meet current comparable market; and

WHEREAS, as budget detail demonstrated the funding category changes to support the compensation schedule,

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby approves the 2024-25 Head Start and State Child Development Division Compensation Schedule and 2024-25 Head Start Refunding Application Budget Modification.

APPROVED by a majority vote of the Board of Directors of Community Action Partnership of Kern, this 29th day of November 2023.

Fred Plane, Chair
CAPK Board of Directors

Date

Community Action Partnership of Kern

Helping People. . . Changing Lives.

Head Start Division Compensation

PRESENTED BY:

LISA MCGRANAHAN, DIRECTOR OF HUMAN RESOURCES

JERRY MEADE, ASSISTANT DIRECTOR HEAD START

TRACY WEBSTER, CHIEF FINANCIAL OFFICER



Head Start Act and Compensation

Head Start Requirements of Wage Comparability

Management staff and financial officers will benefit from reading this section to ensure that employees are compensated according to salary scales that are based on training and experience. The Head Start Act indicates that Early Head Start and Head Start staff shall not receive compensation at a rate which is in excess of the average rate of compensation paid in the area where the program is carried out.

This section (Sec. 653.) under the Head Start Act provides for The Secretary to take action as may be necessary to assure that persons employed in carrying out programs financed under this subchapter shall not receive compensation at a rate which is in excess of the average rate of compensation paid in the area where the program is carried out. Management staff and financial officers will benefit from reading this section to ensure that employees are compensated according to salary scales that are based on training and experience.

Sec. 653. [42 U.S.C. 9848]

Sec. 653. [42 U.S.C. 9848] (a) Comparability of Wages- The Secretary shall take such action as may be necessary to assure that persons employed in carrying out programs financed under this subchapter shall not receive compensation at a rate which is (1) in excess of the average rate of compensation paid in the area where the program is carried out to a substantial number of persons providing substantially comparable services, or in excess of the average rate of compensation paid to a substantial number of the persons providing substantially comparable services in the area of the person's immediately preceding employment, whichever is higher; or (2) less than the minimum wage rate prescribed in section 6(a)(1) of the Fair Labor Standards Act of 1938. The Secretary shall encourage Head Start agencies to provide compensation according to salary scales that are based on training and experience.

(b) Limitation-

(1) IN GENERAL- Notwithstanding any other provision of law, no Federal funds may be used to pay any part of the compensation of an individual employed by a Head Start agency, if such compensation, including non-Federal funds, exceeds an amount equal to the rate payable for level II of the Executive Schedule under section 5313 of title 5, United States Code.

(2) COMPENSATION- In this subsection, the term "compensation"—

(A) includes salary, bonuses, periodic payments, severance pay, the value of any vacation time, the value of a compensatory or paid leave benefit not excluded by subparagraph (B), and the fair market value of any employee perquisite or benefit not excluded by subparagraph (B); and

(B) excludes any Head Start agency expenditure for a health, medical, life insurance, disability, retirement, or any other employee welfare or pension benefit.

CAPK Project Review

Strategic Goal 4: “CAPK seeks to be an employer of choice and attract and retain a high-quality workforce to achieve the organization’s desired results.”



Project Review

- **March 2023** Collaboration on Job Description Review Began
- **May, June, & August 2023** Job Descriptions were approved by the BOD
- **August & September 2023** Human Resources began position uploads into new wage comparability software
- **September & October 2023** CPO, HR & HS Senior Management evaluated data outcomes for ALL HSSCD Positions
- **September & October 2023** Finance and HS Staff Developed Draft Budgets
  - 2023-24 Budget Revision
  - 2024-25 Refunding Budget



- **October 2023** BOD approved 2024-25 HS/EHS refunding application with slot reduction and conversion
- **October 2023** CAPK Received notice from OHS on Under-enrollment Plan of Action
- **November 2023** CFO validated wage comparability and created draft HSSCD Compensation Schedule & Budget Modification
- **November 2023** CEO approved for BOD Presentation



Compease Work

What is Compease and how did we use it?

- Compease is a comprehensive, automated salary administration program that includes expert compensation consulting, current salary market data, easy to use software, and annual updates.

- Compease helps maintain accurate and competitive pay rates, customized to our labor market and industry, and manage merit increases and compensation budgets.

Compease – Simple, Intuitive Dashboard

Merit Planning

The Compease dashboard provides the ability to validate equal pay for equal work as well as blind spots based on how employees are paid relative to their salary ranges based on specific job duties.

CAPK can now use Compease's compa-ratio's with a merit increase plan, to prepare a comprehensive salary budget report.

Merit Matrix

Merit Matrix develops merit increase plans around our own compensation policies and budget. It supports our equitable and consistent merit increase percentage.

Job Value

Establish job value within CAPK and support our salaries by determining the level of knowledge and skill, problem solving, and accountability associated with every CAPK position.

Compease®

CAPK Human Resources Action

1. Job descriptions were reviewed in order make sure that we have a board-approved, relevant description that encompasses the work that is truly being done.

2. Then, the job description is used to evaluate core competencies in the Compease database where nationally collected and recognized data is weighted and evaluated. That evaluation provides a grade level of pay based on the competencies identified for each role.

3. Each position in the proposed schedule was thoroughly reviewed and competencies were weighted.



Compensation Schedule Changes

Current Compensation Schedule

Community Action Partnership of Kern
2023-24 - PROPOSED 5.6% COLA

Board Approved: 5/31/2023

Compensation Structure							
Grade	Annual Breakdown*				Hourly Breakdown		
	Minimum	Midpoint	Maximum		Minimum	Midpoint	Maximum
17 ***	$154,148.80	$192,670.40	$212,100.00		$74.11	$92.63	$101.97
16	$134,056.00	$167,523.20	$201,052.80		$64.45	$80.54	$96.66
15	$116,563.20	$145,683.20	$174,844.80		$56.04	$70.04	$84.06
14	$101,337.60	$126,692.80	$152,048.00		$48.72	$60.91	$73.10
13	$88,129.60	$110,156.80	$132,184.00		$42.37	$52.96	$63.55
12	$76,648.00	$95,784.00	$114,961.60		$36.85	$46.05	$55.27
11	$66,664.00	$83,324.80	$99,985.60		$32.05	$40.06	$48.07
10	$57,990.40	$72,446.40	$86,944.00		$27.88	$34.83	$41.80
9 **	$50,356.80	$63,024.00	$75,628.80		$24.21	$30.30	$36.36
8	$43,867.20	$54,787.20	$65,748.80		$21.09	$26.34	$31.61
7	$40,476.80	$47,611.20	$54,787.20		$19.46	$22.89	$26.34
6	$37,648.00	$44,324.80	$50,960.00		$18.10	$21.31	$24.50
5	$35,027.20	$41,225.60	$47,382.40		$16.84	$19.82	$22.78
4	$32,572.80	$38,396.80	$44,137.60		$15.66	$18.46	$21.22
3	$32,240.00	$35,672.00	$41,059.20		$15.50	$17.15	$19.74
2	$32,240.00	$33,176.00	$38,147.20		$15.50	$15.95	$18.34
1	$32,240.00	$32,240.00	$35,464.00		$15.50	$15.50	$17.05

Current Compensation Schedule

SEIU BARGAINING UNIT COMPENSATION SCHEDULE
2023-24 - 5.6% COLA

Board Approved: 5/31/2023

UNIT A								
Head Start Teacher	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Teacher I (Permit)	19.68	19.97	-	-	-	-	-	-
Teacher I	23.15	23.50	23.84	24.20	24.57	-	-	-
Teacher II	25.06	25.44	25.83	26.20	26.60	27.00	27.41	27.83
EHS Teacher								
Teacher I (Permit)	19.68	19.97	-	-	-	-	-	-
Teacher I	23.15	23.50	23.84	24.20	24.57	-	-	-
Teacher II	25.06	25.44	25.83	26.20	26.60	27.00	27.41	27.83
Family Service Worker	20.25	20.55	20.87	21.18	21.49	-	-	-
Assistant Teacher	17.28	17.54	17.80	-	-	-	-	-
Classroom Aide	16.37	-	-	-	-	-	-	-
Food Service Worker	16.74	-	-	-	-	-	-	-

UNIT B	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Food Production Driver	17.83	18.09	18.36	18.64	18.92	-	-	-
Lead Production Driver	18.90	19.18	19.47	19.77	20.05	-	-	-
Shift Leader	18.90	19.18	19.47	19.77	20.05	-	-	-
Cook	17.28	17.54	17.80	18.07	18.34	-	-	-
Custodian	16.37	-	-	-	-	-	-	-

UNIT C	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Maintenance Tech I	18.90	19.18	19.47	19.77	20.05	-	-	-
Maintenance Tech II	21.06	21.37	21.70	22.02	22.36	-	-	-

Proposed Compensation Schedule

Grade	Annual Breakdown			Hourly Breakdown			Midpoint Progression	Range Spread -/+	
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum			
18	$ 156,124.80	$ 195,145.60	$ 212,100.00	$ 75.06	$ 93.82	$ 101.97	16.5%	-25.0%	8.7%
17	$ 134,014.40	$ 167,523.20	$ 201,032.00	$ 64.43	$ 80.54	$ 96.65	14.8%	-25.0%	20.0%
16	$ 116,729.60	$ 145,912.00	$ 175,094.40	$ 56.12	$ 70.15	$ 84.18	13.1%	-25.0%	20.0%
15	$ 103,209.60	$ 129,001.60	$ 154,793.60	$ 49.62	$ 62.02	$ 74.42	11.3%	-25.0%	20.0%
14	$ 92,726.40	$ 115,918.40	$ 139,089.60	$ 44.58	$ 55.73	$ 66.87	14.2%	-25.0%	20.0%
13	$ 81,224.00	$ 101,524.80	$ 121,825.60	$ 39.05	$ 48.81	$ 58.57	12.3%	-25.0%	20.0%
12	$ 72,300.80	$ 90,376.00	$ 108,451.20	$ 34.76	$ 43.45	$ 52.14	12.1%	-25.0%	20.0%
11	$ 64,500.80	$ 80,641.60	$ 96,803.20	$ 31.01	$ 38.77	$ 46.54	11.8%	-25.0%	20.0%
10	$ 57,699.20	$ 72,134.40	$ 86,548.80	$ 27.74	$ 34.68	$ 41.61	11.6%	-25.0%	20.0%
9	$ 51,729.60	$ 64,646.40	$ 77,584.00	$ 24.87	$ 31.08	$ 37.30	11.3%	-25.0%	20.0%
8	$ 46,467.20	$ 58,094.40	$ 69,700.80	$ 22.34	$ 27.93	$ 33.51	10.9%	-25.0%	20.0%
7	$ 41,891.20	$ 52,374.40	$ 62,836.80	$ 20.14	$ 25.18	$ 30.21	9.1%	-25.0%	20.0%
6	$ 38,396.80	$ 48,006.40	$ 57,595.20	$ 18.46	$ 23.08	$ 27.69	11.9%	-25.0%	20.0%
5	$ 34,320.00	$ 42,910.40	$ 51,500.80	$ 16.50	$ 20.63	$ 24.76	10.0%	-25.0%	20.0%
4	$ 33,280.00	$ 39,020.80	$ 46,820.80	$ 16.00	$ 18.76	$ 22.51	9.6%	-17.3%	20.0%
3	$ 33,280.00	$ 35,588.80	$ 42,702.40	$ 16.00	$ 17.11	$ 20.53	6.9%	-6.9%	20.0%
2	$ 33,280.00	$ 33,280.00	$ 39,062.40	$ 16.00	$ 16.00	$ 18.78	6.9%	0.0%	17.4%

Proposed Compensation Schedule

SEIU BARGAINING UNIT COMPENSATION SCHEDULE
2023-24 Effective January 8, 2024

Board Approved: TBD

UNIT A								
Head Start Teacher	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
EHS Teacher								
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Service Worker	22.71	23.05	23.40	23.75	24.11	-	-	-
Family Service Worker (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-
Assistant Teacher	18.21	18.48	18.76	-	-	-	-	-
Classroom Aide	16.37	-	-	-	-	-	-	-
Food Service Worker	17.00	-	-	-	-	-	-	-

UNIT B	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Food Production Driver	17.83	18.09	18.36	18.64	18.92	-	-	-
Lead Production Driver	18.90	19.18	19.47	19.77	20.05	-	-	-
Shift Leader	18.90	19.18	19.47	19.77	20.05	-	-	-
Cook	17.28	17.54	17.80	18.07	18.34	-	-	-
Custodian	16.37	-	-	-	-	-	-	-

UNIT C	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Maintenance Tech I	18.90	19.18	19.47	19.77	20.05	-	-	-
Maintenance Tech II	21.06	21.37	21.70	22.02	22.36	-	-	-

Proposed Compensation Schedule

HEAD START DIVISION EDUCATION BASED COMPENSATION SCHEDULE
2023-24 Effective January 8, 2024

Board Approved: TBD

Head Start Teacher	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
EHS Teacher								
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Service Worker	22.71	23.05	23.40	23.75	24.11	-	-	-
Family Service Worker (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-
Assistant Teacher	18.21	18.48	18.76	-	-	-	-	-
Classroom Aide	16.37	-	-	-	-	-	-	-
Food Service Worker	17.00	-	-	-	-	-	-	-
Custodian	16.37	-	-	-	-	-	-	-
Early Childhood Educator (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Early Childhood Educator I	25.51	25.89	26.28	26.68	27.08	-	-	-
Early Childhood Educator II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Home Visitor - HVP Permit	21.72	22.05	22.38	22.71	23.05	-	-	-
Home Visitor - HVP AA	25.51	25.89	26.28	26.68	27.08	-	-	-
Home Visitor - HVP BA	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Advocate	22.71	25.05	23.40	23.75	24.11	-	-	-
Family Advocate (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-



Financial Impact

Projected Fiscal Impact

Category	Original 2023-24 Budget	Refunding Application 2024-25	Difference	Percentage
Salaries	$30,198,018	$30,264,857	$66,839	0.22%
Benefits	10,073,947	9,444,347	(629,600)	(6.25%)
Travel	86,096	179,536	93,440	108.53%
Supplies	1,723,192	1,443,124	(280,068)	(16.25%)
Equipment	-	-	-	-
Contractual	1,214,149	1,238,276	24,127	1.99%
Other	5,547,696	7,161,843	1,614,147	29.10%
Indirect	4,785,903	4,815,519	29,616	0.62%
Total	**$53,629,001**	**$54,547,502**	**$918,501**	**1.71%**

Budget Steps

1. Reduction of 382 slots in the proposed funded enrollment starting July 1, 2024

2. Reduction of 45 vacant positions in the 2024-25 budget (11% are administrative)

3. Realignment of expenditure categories to support early learning environment



Budget Steps

Proposed salary schedule assumes earning ALL state contracts and USDA revenue for the Central Kitchen.

This requires full enrollment and 90% child attendance in state programs.

It is also necessary that ALL staff are onboard to make this successful.





Next Steps

Implementation Timeline

January 2024 – Recruitment campaign for to fill vacant positions with new salary schedule

January 8, 2024 – Direct Services Staff begins new salary schedule

March 8, 2024 – Remaining Head Start Division staff begins new salary schedule

Agency-Wide Timeline

Chief Program Officer and Program Directors are currently revising Job Descriptions

Human Resources will meet with remaining programs to complete the Compease wage evaluation

Every position in the agency will be evaluated and properly rated in the system

Results will be brought to the Board

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COMMUNITY ACTION PARTNERSHIP OF KERN

HEAD START DIVISION PROPOSED COMPENSATION STRUCTURE

2024-25

Effective March 8, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Administrative Analyst	9	
Administrative Assistant - HS/SCD	6	
Adminstrative Coordinator	9	
Assistant Director - San Joaquin	14	X
Assistant Director of HS/SCD - Program	14	X
Attendance Specialist	8	
Attendance Supervisor	10	
Attendance Technician	6	
CACFP Monitor	9	
Center Based Administrator	14	X
Content Area Specialist - Inclusion	8	
Content Area Specialist - Nutrition	8	
Content Area Specialist- Health	8	
Content Area Specialist- Wellness	8	
Data Analyst Supervisor	10	
Data Entry Clerk	5	
Early Head Start Education Manager	12	X
Early Head Start Partnership Supervisor	10	
Education Supervisor	10	
Enrollment and Attendance Manager	12	X
Enrollment Coordinator	9	
Enrollment Specialist	8	
Enrollment Supervisor	10	
Enrollment Technician	6	
Facility Manager	12	X
Family Engagement Specialist- CAS	8	
Family Engagement Supervisor	10	
Head Start Education Manager	12	X
Health and Nutrition Supervisor	10	
Home Base Manager	12	X
Home Base Supervisor	10	
Home Visiting Initiative Liason	9	
Home Visiting Initiative Program Manager	12	X
Mentor Coach	9	
Professional Development Coordinator	9	X
Professional Development Manager	12	X
Professional Development Technician	6	
Program Assistant	6	

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Updated: 11/16/2023

COMMUNITY ACTION PARTNERSHIP OF KERN

HEAD START DIVISION PROPOSED COMPENSATION STRUCTURE

2024-25

Effective March 8, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Program Design and Management Administrator	14	X
Program Governance Coordinator	9	
Program Manager HS/SCD	12	X
Program Services Administrator	14	X
Quality Assurance Administrator	14	X
Quality Assurance Coordinator	9	
Quality Assurance Manager	12	X
Quality Assurance Specialist	8	
Quality Assurance Technician	6	
Site Supervisor I	11	
Site Supervisor II	11	
Support Services Manager	12	X
Wellness and Inclusion Supervisor	10	

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COMMUNITY ACTION PARTNERSHIP OF KERN
HEAD START DIVISION PROPOSED COMPENSATION STRUCTURE
2024-25

Grade	Annual Breakdown			Hourly Breakdown			Midpoint Progression	Range Spread -/+	
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum			
18	$ 156,124.80	$ 195,145.60	$ 212,100.00	$ 75.06	$ 93.82	$ 101.97	16.5%	-25.0%	8.7%
17	$ 134,014.40	$ 167,523.20	$ 201,032.00	$ 64.43	$ 80.54	$ 96.65	14.8%	-25.0%	20.0%
16	$ 116,729.60	$ 145,912.00	$ 175,094.40	$ 56.12	$ 70.15	$ 84.18	13.1%	-25.0%	20.0%
15	$ 103,209.60	$ 129,001.60	$ 154,793.60	$ 49.62	$ 62.02	$ 74.42	11.3%	-25.0%	20.0%
14	$ 92,726.40	$ 115,918.40	$ 139,089.60	$ 44.58	$ 55.73	$ 66.87	14.2%	-25.0%	20.0%
13	$ 81,224.00	$ 101,524.80	$ 121,825.60	$ 39.05	$ 48.81	$ 58.57	12.3%	-25.0%	20.0%
12	$ 72,300.80	$ 90,376.00	$ 108,451.20	$ 34.76	$ 43.45	$ 52.14	12.1%	-25.0%	20.0%
11	$ 64,500.80	$ 80,641.60	$ 96,803.20	$ 31.01	$ 38.77	$ 46.54	11.8%	-25.0%	20.0%
10	$ 57,699.20	$ 72,134.40	$ 86,548.80	$ 27.74	$ 34.68	$ 41.61	11.6%	-25.0%	20.0%
9	$ 51,729.60	$ 64,646.40	$ 77,584.00	$ 24.87	$ 31.08	$ 37.30	11.3%	-25.0%	20.0%
8	$ 46,467.20	$ 58,094.40	$ 69,700.80	$ 22.34	$ 27.93	$ 33.51	10.9%	-25.0%	20.0%
7	$ 41,891.20	$ 52,374.40	$ 62,836.80	$ 20.14	$ 25.18	$ 30.21	9.1%	-25.0%	20.0%
6	$ 38,396.80	$ 48,006.40	$ 57,595.20	$ 18.46	$ 23.08	$ 27.69	11.9%	-25.0%	20.0%
5	$ 34,320.00	$ 42,910.40	$ 51,500.80	$ 16.50	$ 20.63	$ 24.76	10.0%	-25.0%	20.0%
4	$ 33,280.00	$ 39,020.80	$ 46,820.80	$ 16.00	$ 18.76	$ 22.51	9.6%	-17.3%	20.0%
3	$ 33,280.00	$ 35,588.80	$ 42,702.40	$ 16.00	$ 17.11	$ 20.53	6.9%	-6.9%	20.0%
2	$ 33,280.00	$ 33,280.00	$ 39,062.40	$ 16.00	$ 16.00	$ 18.78	6.9%	0.0%	17.4%

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SEIU BARGAINING UNIT COMPENSATION SCHEDULE
2023-24 Effective January 8, 2024

Board Approved: TBD

UNIT A

Head Start Teacher	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
EHS Teacher								
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Service Worker	22.71	25.05	23.40	23.75	24.11	-	-	-
Family Service Worker (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-
Assistant Teacher	18.21	18.48	18.76	-	-	-	-	-
Classroom Aide	16.37	-	-	-	-	-	-	-
Food Service Worker	17.00	-	-	-	-	-	-	-

UNIT B	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Food Production Driver	17.83	18.09	18.36	18.64	18.92	-	-	-
Lead Production Driver	18.90	19.18	19.47	19.77	20.05	-	-	-
Shift Leader	18.90	19.18	19.47	19.77	20.05	-	-	-
Cook	17.28	17.54	17.80	18.07	18.34	-	-	-
Custodian	16.37	-	-	-	-	-	-	-

UNIT C	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Maintenance Tech I	18.90	19.18	19.47	19.77	20.05	-	-	-
Maintenance Tech II	21.06	21.37	21.70	22.02	22.36	-	-	-

DRAFT

HEAD START DIVISION EDUCATION BASED COMPENSATION SCHEDULE
2023-24 Effective January 8, 2024

Board Approved: TBD

Head Start Teacher	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
EHS Teacher								
Teacher I (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Teacher I	25.51	25.89	26.28	26.68	27.08	-	-	-
Teacher II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Service Worker	22.71	25.05	23.40	23.75	24.11	-	-	-
Family Service Worker (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-
Assistant Teacher	18.21	18.48	18.76	-	-	-	-	-
Classroom Aide	16.37	-	-	-	-	-	-	-
Food Service Worker	17.00	-	-	-	-	-	-	-
Custodian	16.37	-	-	-	-	-	-	-
Early Childhood Educator (Permit)	21.72	22.05	22.38	22.71	23.05	-	-	-
Early Childhood Educator I	25.51	25.89	26.28	26.68	27.08	-	-	-
Early Childhood Educator II	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Home Visitor - HVP Permit	21.72	22.05	22.38	22.71	23.05	-	-	-
Home Visitor - HVP AA	25.51	25.89	26.28	26.68	27.08	-	-	-
Home Visitor - HVP BA	29.50	29.94	30.39	30.85	31.31	31.78	32.26	32.74
Family Advocate	22.71	25.05	23.40	23.75	24.11	-	-	-
Family Advocate (AA/BA)	25.51	25.89	26.28	26.68	27.08	-	-	-

DRAFT

HEAD START & EARLY HEAD START
CHILD AND ADULT CARE FOOD PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION
2024-2025 COMBINED BUDGET DETAIL

BUDGETED EXPENDITURES

Head Start/Early Head Start Program Operations, Training & Technical Assistance, Child & Adult Care Food Program, California Department of Education	2024-25 Approved	2024-2025 Projected	VARIANCE increase (decrease)	Comments
PERSONNEL	**29,872,204**	**30,264,857**	**392,653**	Increase due to wage comparability completed 2023-24
FRINGE BENEFITS	**9,377,829**	**9,444,347**	**66,518**	Increase due to wage and benefit increases
TRAVEL	**179,536**	**179,536**	**-**	Less travel anticipated in upcoming year
EQUIPMENT	**-**	**-**	**-**	
SUPPLIES				
Office Supplies	317,400	167,400	**(150,000)**	
Child and Family Services Supplies	1,202,333	963,433	**(238,900)**	Supply reduction tied to slot reduction
Food Services Supplies	93,000	93,000	**-**	
Other Supplies (e.g. janitorial, training)	219,291	219,291	**-**	
TOTAL SUPPLIES	**1,832,024**	**1,443,124**	**(388,900)**	
CONTRACTUAL				
Administrative Services	125,000	100,000	**(25,000)**	
Training & Technical Assistance	38,880	38,880	**-**	Less contractual anticipated in upcoming year
Other Contracts	1,099,396	1,099,396	**-**	Less contractual anticipated in upcoming year
TOTAL CONTRACTUAL	**1,263,276**	**1,238,276**	**(25,000)**	
CONSTRUCTION				
Construction Projects	-	-	**-**	
TOTAL CONSTRUCTION	**-**	**-**	**-**	
OTHER				
Rent	1,216,203	1,216,203	**-**	Lease for central kitchen and use of space 18th Street
Mortgage	-	-	**-**	Debt satisfaction for Pete Parra site
Utilities, Telephone	1,352,700	1,352,700	**-**	
Building & Child Liability Insurance	119,700	119,700	**-**	
Building Maintenance/Repair	1,538,727	1,493,455	**(45,272)**	Reduction due to one time expenses in 2023/24
Local Travel (children)	-	-	**-**	
Nutrition Services	1,956,951	1,956,951	**-**	Reduction in costs tied to slot reduction
Child Services Consultants	100,332	100,332	**-**	
Volunteers	4,937	4,937	**-**	
Parent Services	16,305	16,305	**-**	
Publications/Advertising/Printing	110,750	110,750	**-**	
Training or Staff Development	201,705	201,705	**-**	Less professional dev anticipated in upcoming year
Other	588,805	588,805	**-**	
TOTAL OTHER	**7,207,115**	**7,161,843**	**(45,272)**	
INDIRECT	**4,815,518**	**4,815,519**	**1**	Increase tied to MTDC and increase in CDE earnings
BUDGETED EXPENDITURES	**54,547,502**	**54,547,502**	**-**	

REVENUES

STATE & FEDERAL REVENUES	2023-2024 BUDGET	2023-2024 BUDGET	VARIANCE increase (decrease)	Comments
Head Start/EHS Program Operations	38,661,351	38,661,351	-	
Head Start/EHS Training & Technical Assistance	521,532	521,532	-	
Estimated Child & Adult Care Food Program	1,795,761	2,048,788	253,027	Anticipated USDA earnings based on enrollment
Estimated California Department of Education	12,144,593	13,315,831	1,171,238	CDE Contract Adjustments for 2023-24
TOTAL STATE & FEDERAL REVENUES	**53,123,237**	**54,547,502**	**1,424,265**	

SUMMARY - 2024-2025

TOTAL REVENUES	54,547,502
TOTAL BUDGETED EXPENDITURES	54,547,502
DIFFERENCE	**-**
ESTIMATED HS/EHS ADMINISTRATIVE COST RATE:	**13.19%**

MEMORANDUM

To: Board of Directors

From: Susana Magana, Director of Health & Nutrition

Date: November 29, 2023

Subject: *Agenda Item V(e)*: Sysco Blanket Purchase Order for Central Kitchen – **Action Item**

Background
CAPK has determined that Sysco Food Services is the sole source for the type and volume of food for the Central Kitchen. This determination was made in line with OMB Uniform Guidance §200.320. The Central Kitchen needs a specific type of food product to be able to provide the volume of meals to the Head Start program daily. Sysco has a deep understanding of the food and beverage industry and the specific needs of CAPK. They have a team of experts who can provide customized solutions to meet our unique requirements.

Sysco has a proven track record of providing high-quality products and services to CAPK. They have a long history of on-time and under-budget deliveries, and they have a reputation for excellent customer service.

Current Events
A request for a Blanket Purchase Order for $280,500.00 to cover the period of November 7, 2023, through February 28, 2024. This would allow for the high volume of food that needs to be purchased through the end of the fiscal year.

Recommendation:
Staff recommends that the Board of Directors approve the blanket purchase order in the amount of $280,500.

Attachment:
Encumbrance ENC-2023-2711

Community Action Partnership of Kern
Business Services Department
5005 Business Park North · Bakersfield, CA 93309
(661) 336-5236 procurement@capk.org

SOLE SOURCE JUSTIFICATION FORM

Sole source purchases are not permitted except when clearly and thoroughly justified.

1. Estimated contract amount: $280,500 Account Code(s): 7145-112-000-120-000-00-2-1
2. Recommended supplier name, address, phone, fax, e-mail, and contact name and title: Sysco, PO Box 432 Oxnard, CA. 93030. 661-333-0968, contact Warren McDaniel
3. Description of requested items or services and their purpose(s)PO# for CK Food services (Food)
4. Reason(s) for requesting a sole source purchase:

   ☐ Original manufacturer or provider; no other local distributors exist.
   ☐ Only local distributor for the original manufacturer or provider.
   ☐ Parts or equipment not interchangeable with similar parts of another manufacturer.
   X Only known item or service matching the requested needs or performing the intended task.
   ☐ Sole provider of a licensed or patented good or service.
   ☐ Sole provider of items compatible with existing equipment, inventory, systems, programs or services.
   ☐ Sole provider of goods or service established as standard (please provide evidence of such a standard).
   ☐ Sole provider of factory-authorized warranty service.
   ☐ None of the above applies. Please attach a detailed explanation and justification for this sole source request.
5. Justification: Sysco is the only vendor that can provide the amount of product that is needed for the CK's needs in a timely manner.

REQUESTED BY:

Tom Adame Food Service manager 11/07/2023

CEDS Fiscal: _____ Date: _____
Assistant Director of Finance/Fiscal Analyst

I hereby certify that, to the best of my knowledge, the above justification is accurate and request that a sole source be approved for the procurement of the above requested items or services.

Division Director: _____ Date: 11/07/2023

Authorization: ☒ APPROVED ☐ NOT APPROVED

Business Manager: _____ Date: 11/28/2023

REVISED 11/17

MEMORANDUM

To: Board of Directors

Bradley Ryan Fergon

From: Bradley Ryan Fergon, Senior Community Development Specialist

Date: November 29, 2023

Subject: *Agenda Item V(f):* City of Bakersfield HOME Investment Partnership (HOME) Grant Application for a Tenant-Based Rental Assistance (TBRA) Program – **Action Item**

Through the City of Bakersfield FY 2024-25 Funding Handbook under the Home Investment Partnership (HOME) program, funded through the US Department of Housing and Urban Development (HUD), the agency is pursuing an opportunity to develop a Tenant-Based Rental Assistance (TBRA) Program. The main goal of the TBRA Program is to assist households experiencing or at risk of experiencing homelessness, achieve self-sustainability through rental assistance and supportive services and creates a flexible program that aid individual households to help them afford the housing costs of market-rate units.

The program provides payments to make up the difference between the amount a household can afford to pay for housing and the local rent standards through the following activities.

- TBRA programs help individual households, rather than subsidizing rental projects.
- TBRA assistance moves with the tenant—if the household no longer wishes to rent a particular unit, the household may take its TBRA and move to another rental property.
- The level of TBRA subsidy is based upon the income of the household, the particular unit the household selects, and the participating jurisdiction (PJs) rent standard (rather than being tied to the PJ's high and low HOME rents), see Table 1.

Table 1: FY 2024-25 Funding Handbook. Appendix D: Home Funding Rent Limits and Maximum Per-Unit Subsidy[1]

HOME MAXIMUM PROGRAM RENTS (as of 10/2022)					
PROGRAM	EFFICIENCY	1 BDRM	2 BDRM	3 BDRM	4 BDRM
Bakersfield, CA.					
Low HOME rent limit	$722	$773	$928	$1072	$1196
High HOME rent limit	$863	$869	$1137	$1360	$1498
Fair Market rent	$863	$869	$1137	$1616	$1937

[1] https://content.civicplus.com/api/assets/f9fda1c3-4293-43ba-883e-c7176c128cb6 (see page 51/84)

Further, the program assists tenants pay for costs associated with their housing, such as security and utility deposits. If awarded, a qualified service provider, CAPK, will carry out the housing and supportive services components of the TBRA Program.

Similar to the rental assistance program administered by the agency, staff are developing the program model of the TBRA Program to develop community-specific need, including appropriate staffing, payment structure, parameters of assistance, and period of payment of 6 months. This program would allow more options to households that are currently on the Continuum of Care Match List to secure permanent or transitional housing and help to supplement vouchers and/or gaps in sources of income for rental payments.

To meet the HOME program's 25% match requirement, we intend to utilize the CalAIM program's security deposit assistance as our matching contribution. This strategic integration not only fulfills the financial requirements of the HOME grant but also enhances the effectiveness of our TBRA Program by combining direct rental assistance with initial housing security support.

All aspects of this program will strictly adhere to HOME regulations, including tenant occupancy and income requirements, unit and rent standards, and administrative performance metrics, ensuring compliance and effectiveness in our service delivery.

This approach of leveraging both CalAIM and HOME funds for TBRA will significantly enhance our capacity to assist our clients and is directly aligned with CAPK's mission and Goal 3 of our Strategic Plan, which seeks to "Advance economic empowerment and financial stability for low-income people."

The grant application is due on December 21, 2023, and requires a Board approved resolution.

Recommendation:

Staff recommends the Board of Directors approve the submission of the City of Bakersfield-Economic and Community Development FY 2024-25 Funding Handbook - HOME Investment Partnership (HOME) grant for a Tenant-Based Rental Assistance (TBRA) Program.

Attachment:
Resolution #2023-23

RESOLUTION # 2023-23

A Resolution of the Board of Directors of
Community Action Partnership of Kern
Approving the Application for Funds from the City of Bakersfield's
HUD HOME Investment Partnerships Program

The Board of Directors of Community Action Partnership of Kern (CAPK) met on November 29, 2023 at the CAPK Head Start Professional Development Resource Lab, located at 1807 Feliz Dr., Bakersfield, CA 93307, 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 City of Bakersfield's HUD HOME Investment Partnerships Program provides funding for a range of activities including building, buying, and rehabilitating affordable housing for rent or homeownership, or providing direct rental assistance to low-income people; and

WHEREAS, the HUD HOME Investment Partnerships Program requires the governing body of the grantee to certify through a resolution that it approves the application for HOME program funding and authorizes the execution by a representative of the grantee of a grant agreement on terms and conditions required by the program.

NOW, THEREFORE, be it resolved that the grantee hereby approves the submission of the funding application for the City of Bakersfield's HUD HOME Investment Partnerships Program and authorizes the Chief Executive Officer as the authorized representative with authority to execute a contract with the City of Bakersfield and any amendments, if awarded.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 29th day of November, 2023.

Fred Plane, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Board of Directors

Karen Vazquez

From: Karen Vazquez, Senior Community Development Specialist

Date: November 29, 2023

Subject: *Agenda Item V(g):* City of Bakersfield Community Development Block Grant (CDBG) Program, Application for Funding – **Action Item**

Through the City of Bakersfield FY 2024-25 Funding Handbook under the Community Development Block Grant (CDBG) program, funded through the US Department of Housing and Urban Development (HUD), the agency is pursuing an opportunity to install solar units at Friendship House Community Center (FHCC). The main goal of the CDBG Program is to aid in the prevention or elimination of slum or bright, focusing on areas that meet certain deteriorating conditions, while primarily benefiting low- and moderate-income persons.

Background

Early in 2022, we launched a fundraising campaign for the Friendship House Community Center with the objective of addressing crucial site improvements to better cater to the needs of the youth and the community. The identified enhancements encompassed improvements in lighting, fencing, and the installation of solar panels. Thanks to the generous contributions, we successfully collected a total of $1,000,000, which was allocated towards covering the expenses related to lighting and fencing. As the project nears completion, there is an identified savings that can be used to leverage and off-set the solar installation project. However, staff are waiting on the final close-out balance, and will need to seek approval from the State agency, State Department of Parks and Recreation, as well as the City of any extension that may be needed.

Proposal

The purpose of this grant application is to secure funding specifically for the solar installation aspect. By doing so, we aim to fulfill the comprehensive set of site enhancements as envisioned and requested by our operational staff. The project, as part of Phase I, is an estimated $300,000 to fund solar installations of approximately a 90kW solar array installation to zero out our electrical bill at the FHCC. In subsequent phases, the project will include battery back-up, electric vehicle (EV) charging stations, and potentially car ports.

This proposal is aligned with CAPK's mission and Goal 6 of the Strategic Plan, which aims to enhance the fiscal health and stability of the agency, effectively coordinating resources to bolster client support and staff capacity. The savings generated through the implementation of solar installations will be redirected towards enhancing client services.

The City requests the submission on or before December 21, 2023; approval from the Board of Directors with resolution is a required component of the application packet.

Recommendation

Staff recommends the Board of Directors approve, with resolution, the submission of the City of Bakersfield - Community Development Block Grant (CDBG) application and authorize the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

Attachment
Resolution 2023-24

RESOLUTION #2023-24

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Submission of the 2024-2025 City of Bakersfield Community Development Block Grant Application

The Board of Directors of Community Action Partnership of Kern (CAPK) met on November 29, 2023 at the CAPK Head Start Professional Development Resource Lab, located at 1807 Feliz Dr., Bakersfield, CA 93307, 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 City of Bakersfield's Economic and Development Department has requested the Community Action Partnership of Kern to submit a resolution as a supplemental application document; and

WHEREAS, CAPK's Community Development Division is requesting approval by the CAPK Board of Directors to submit an application for the Community Development Block Grant; and

WHEREAS, the CAPK Board of Directors has determined that there is a need for anti-poverty programs and is willing to approve the submission of the Funding Application; and

WHEREAS, the City of Bakersfield requires that an authorized signatory be named for the Community Development Block Grant resolution; and

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 29th day of November 2023.

Fred Plane, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Board of Directors

From: Vanessa C. Mendoza, Grant Administrator

Date: November 29, 2023

Subject: *Agenda Item V(h):* Kern County Department of Human Services, Mentoring, Community Outreach, and After School Program Services, Application for Funding – **Action Item**

Through the County of Kern, the agency is pursuing a Mentoring, Community Outreach, and After School Grant for Friendship House Community Center (FHCC). Our youth Mentoring Services endeavors to achieve positive attitude, self-esteem, improved academic and relationship results through individual/group mentoring, community-based outreach, and after school programs for children/youth between the ages of six and eighteen years of age.

Youth Mentoring Services include any mentoring or training activity conducted for the development and/or enhancement of a child's life and self-esteem, thereby preventing bullying activity, and defeated attitudes. Mentors will assist participants in transitioning to middle school and to high school and help mentees improve academic grades and school attendance. The mentoring services will improve life skills, goal setting, job preparation, and college and career planning for older youth. The program will work with 100 children/youth and offer productive, stable role models to keep them moving on the path towards self-sufficiency.

Noteworthy, FHCC received this grant in 2019. An award for FY 2024-2025 may provide CAPK with four non-competitive years of funding thereafter, provided that the county continues to receive state funds that finance these services.

This project aligns with CAPK's mission and goal 2 which notes that all families in the community we serve have access to high-quality early learning and care choices to meet their diverse needs.

Recommendation

Staff recommends the Board of Directors approve the submission of County of Kern's Community Outreach, and After School Grant application and authorize the Chief Executive Officer to execute the contract if awarded, and any subsequent amendments throughout the duration of the contract term.

MEMORANDUM

To: Board of Directors

From: Laura Porta, Migrant Childcare Program Administrator

Date: November 29, 2023

Subject: *Agenda Item V(i):* Migrant Childcare Program Organizational Chart & Staff Positions. – **Action Item**

The CAPK Migrant Childcare Program (MCAP) has experienced significant growth in funding and program operations over the last two years. Our funding increased from $9.5 million in funding awarded for FY2021-2022 to $29.2 million dollars in funding for the current FY 2023-2024. To effectively manage the competing demands of our contract and promote additional growth, MCAP Management is proposing a revision to MCAP's organizational chart and the approval of six positions.

Summary of Proposed Changes

- (1) **Subsidized Reimbursement Coordinator**
  - Provide leadership, coordination and support to the Subsidized Reimbursement Department, under the supervision of the Subsidized Reimbursement Manager.
- (2) **Subsidized Reimbursement Specialists**
  - These positions will help decrease the current caseload assignation to a manageable level and provide opportunity for compliance, training and service activities.
- (2) **Family Service Coordinators**
  - These positions will provide direct supervision, training, support and technical assistance to the family services specialists under the direction of the Family Services Manager.
- (1) **Quality Assurance Specialist**
  - This position will support the program's quality assurance efforts and enhance the support available to the Reimbursement Specialists and Family Service Specialists.

Fiscal Impact

Funding for these positions is included in the current FY 2023-2024 contract amount for CAPK MCAP from the California Department of Social Services (CDSS). The impact on the CAPK MCAP budget has been reviewed and is projected to be sustainable.

Strategic Plan Impact

The presented job descriptions and requested changes align with the current CAPK Strategic Goal 4: CAPK seeks to be an employer of choice and attract and retain a high-quality workforce to achieve the organization's desired results. It also supports the

sustainability of CAPK MCAP Program growth and supports the succession planning, continuity and program stability.

Recommendation:

Staff Recommends approval of the updated CAPK MCAP Organizational Chart and the requested positions.

Attachments:

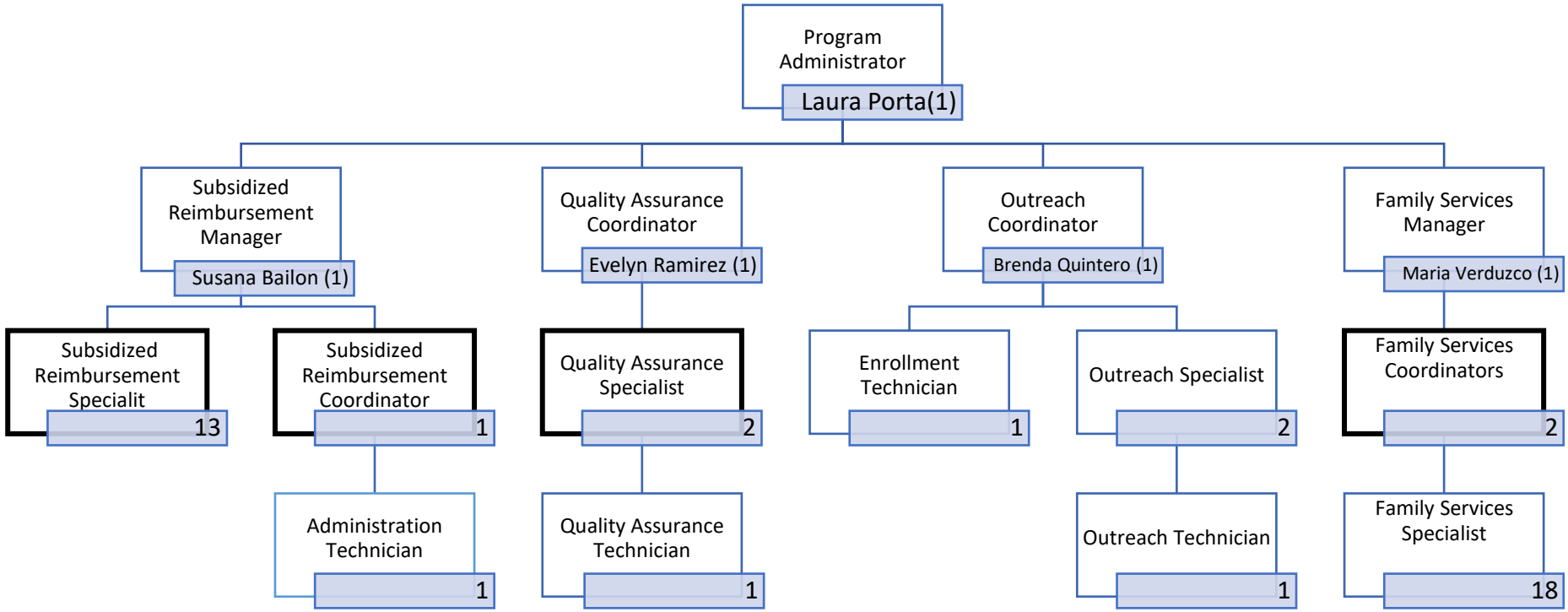
MCAP Organizational Chart

MCAP Job Descriptions

- *Quality Assurance Specialist*
- *Subsidized Reimbursement Coordinator*
- *Subsidized Reimbursement Specialists*
- *Family Services Coordinator*

Migrant Childcare Alternative Payment Program (MCAP)

Division: Health & Nutrition **Director: Susana Magana**



Revised Nov 2023

- 1 Subsidized Reimbursement Coordinator
- 2 Subsidized Reimbursement Specialists
- 1 Quality Assurance Specialist
- 2 Family Services Coordinators

Quality Assurance Specialist

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: Grade 8 **FLSA Status: Non**-Exempt **Date Approved:** 11/30/2022

SUMMARY: Under the supervision of the Quality Assurance Coordinator, the Quality Assurance Specialist is responsible for conducting monthly program compliance review activities and data collection. This includes the ongoing review of family files, provider files and general family and childcare provider file reviews, data collection, and reporting. The quality assurance specialist assists with the completion of the annual report submission and assists in maintaining compliance with applicable CMAP contract requirements, Title V state regulations, DSS directive, The State Contract Monitoring Review process, Community Care Licensing, federal and state regulations, and program policies, procedures, and best practices.

SUPERVISION RECEIVED:
Receives supervision from the Quality Assurance 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 accommodation may be made to enable individuals with disabilities to perform essential functions.

A. Essential Job Specific Duties:

1. Assist in the development and implementation of a comprehensive and effective compliance monitoring process, reports, checklists, and monitoring schedules.
2. Responsible for completing monthly compliance reviews and work quality verification and evaluation of all program service areas (Merced, Madera, Kings, Fresno, Tulare, and Kern County) as directed.
3. Participates in the collection of program review data and provides insight on MCAP's ongoing training needs.
4. Submits monthly reports, as required.
5. Participates in the submission of program monthly and annual reports.
6. Assist in the development of customer satisfaction annual survey, compiles, and reports on survey findings.
7. Assists in compiling yearly reporting data for CSBG and agency annual report.
8. Assists in the thorough and timely submission of MCAP's Program Self Evaluation.
9. Maintains accurate records of all quality assurance and monitoring activities.
10. Work collaboratively to communicate and maintain quality work standards

B. Other Job Specific Duties:

1. Participates in outreach activities, meetings, and trainings as assigned.
2. Works alternative hours as required, including nights and weekends.
3. Is proactive in the effort to recruit and enroll families that qualify for the CMAP Program.

4. Performs 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.
- Current problems of socially and economically challenged families.
- Modern office practices, methods, procedures, and equipment, including computers.
- Word processing, spreadsheet, database, and related software applications.

Ability to:

- Plan, prioritize, and organize workload.
- Work independently within scope of authority.
- Recommend changes to offices procedures, as appropriate.
- Prepare clear and concise workload reports.
- Communicate effectively, verbally and in writing.
- Demonstrate good interpersonal skills.
- Demonstrate excellent customer service.
- Operate and use modern office equipment including computers, copier, scanners etc.
- Proficiently work with word processing, spreadsheets, database, and related software applications.
- Work with accuracy and attention to detail.
- Demonstrate strong organizational skills and close attention to detail.

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 or psychology or closely related field from an accredited college or university. Experience may be considered on a year per year basis for education.
- Two (2) years of working with various socio-economic populations, farm working population migrant farm working population, social services, family education, or related field.
- Two (2) years' experience in any area with emphasis on promoting services, outreaching, marketing, or educating the public on available services and resources.
- 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.
- Must be fingerprinted and pass the pre-employment background check.

- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.
- Bilingual language fluency (English/Spanish) required.

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is 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: Quality Assurance 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					

Reimbursement Coordinator –
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: Grade 09 **FLSA Status:** Non-Exempt **Date Approved:** 07/25/2013

SUMMARY:
Under the direction of the Regional Administrator, the Subsidized Reimbursement Coordinator will facilitate, supervise, and provide the primary leadership for the MCAPP payment process. The Reimbursement Coordinator will develop and implement departmental protocols and program documents in accordance with state regulations and program policies and procedures, including Fraud Prevention Protocol.

SUPERVISION RECEIVED:
Receives supervision from Regional Administrator.

SUPERVISION EXERCISED:
Subsidized Reimbursement Specialist

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.

Essential Job Specific Duties:
- Provides orientation, training, technical assistance, support, audit, evaluation, and supervision of the Subsidized Reimbursement Specialist.
- Acts as a liaison between the MCAPP staff, partner agencies, and fiscal division personnel on provider payment issues and tasks.
- Facilitates and assists with the full communication of MCAPP information.
- Assists with the design, development, and maintenance of computerized management and information systems for reporting and record keeping of provider payments.
- Assists in the development and implementation of procedures involving the payment of providers and processing of provider payments.
- Reviews provider payment determinations to ensure compliance with appropriate regulations and eligibility certification procedures.
- Periodically reviews schedules and processes to verify accuracy, timeliness, and completeness of records.
- Ensures that program records are maintained in compliance with reporting and auditing requirements.
- Trains and assists providers in the completion of required forms and documents when necessary.
- Prepares accurate, concise, and timely reports of program activities and budget expenditures as required.
- Assists in the Contract Monitoring Review process and in the completion of necessary state reporting requirements.
- Compiles and tabulates data for statistical analysis, projection of costs, and prepares other financial reports as required.

- Coordinates, prepares, and assists the Regional Administrator with development, writing, and monitoring of compliance requirements, issues, and grant applications.

Other Job Specific Duties:
- Attends all meetings, trainings, and conferences as assigned.
- Maintains a safe and functional work environment.
- Works alternative hours as required, including nights and weekends.
- Is proactive in the effort to recruit and enroll families that qualify for Partnership programs.
- 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.
- Word processing, spreadsheet, database, and other related software applications.
- Problems of socially and economically challenged families.
- Alternative payment childcare programs and case management procedure and practices.

Ability to:
- Deal with conceptual matters.
- Plan, organize, allocate, and control substantial resources.
- Communicate effectively, verbally and in writing.
- Demonstrate good interpersonal skills.
- Attend evening and weekend meetings.
- Effectively present program information to the public.
- Establish professional working relationships with staff, agencies, and parents.
- Act as a leader and mentor to provide direction and support to staff, partner organizations, and community members.

EDUCATION AND EXPERIENCE:
The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor's degree in business management, science, mathematics, social sciences, or a related field.
- Additional qualifying experience may be substituted for college on a year for year basis.
- Possession of an advanced degree may be substituted for one (1) year of experience
- Two (2) years' staff supervisory experience.
- Four (4) years' experience working in an administrative field with an emphasis on fiscal issues.

OTHER REQUIREMENTS:
- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.

- Bilingual language fluency (English/Spanish) required.
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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 Coordinator			
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			x		

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: Grade 8 **FLSA Status:** Non-Exempt **Date Approved:** 01/27/2021

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:

- 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
- Responsible to timely calculate, process, and track reimbursements and payments for childcare care provider subsidy invoices in accordance with federal and/or state regulations
- 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.
- Responsible to gather and record childcare provider information data and maintain orderly physical files and maintain strict confidentiality of child/family reimbursement records.
- Responsible for self-auditing reviews of provider files to ensure compliance with federal and/or state regulations and program policies and procedures
- Responsible for maintaining a database for all necessary entries and case management of the provider electronic file.
- 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.

- Responsible for conducting program orientations, to inform providers of their rights and responsibilities associated with their participation in a federal and/or state program.
- 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.
- Responsible to retrieve call logs and complete Provider Notices or provide referrals as appropriate.
- 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.
- Ensures that program records and files are maintained in compliance with reporting and auditing requirements.
- Assists providers with the proper completion of forms required by MCAPP and in response to their inquiries.
- 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.
- Prepare and present program information to small and large groups

B. Other Job Specific Duties:
- Attends all meetings, trainings, and conferences as assigned.
- Maintains a safe and functional work environment.
- Works alternative hours as required, including nights and weekends.
- Is proactive in the effort to recruit and enroll families that qualify for MCAPP.
- 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.
- Fully fluent in English and Spanish Required (MUST be able read, write, and speak both).
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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 Coordinator - 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: Grade 09 **FLSA Status:** Non-Exempt **Date Approved:** 06/18/2012

SUMMARY:

Under the direction of the Family Service Coordinator, the Family Service Specialist will develop and implement outreach activities and maintain family/child files in accordance with state regulations and program policies and procedures, including Fraud Prevention Protocol.

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.

Essential Job Specific Duties:

- Input, update, and maintain comprehensive computer data files of all Migrant Childcare Alternative Payment Program (MCAPP) children and families for all program components, make effective use of various cross references and diagnostic procedures to verify and correct data, and provide database reports to Coordinator or MCAPP staff when requested, required, or pertinent.
- Gather and record family information data and maintain orderly files and maintain strict confidentiality of child/family records.
- Interview applicants to obtain, examine, and verify information needed to determine initial and/or ongoing eligibility for federal and/or state programs.
- Maintain and verify accuracy, completeness, and the timely submission of eligibility documents for federal and/or state programs and prepare necessary documentation to continue and/or modify eligibility status.
- Enter intake information into the data system to verify eligibility, prioritize children for acceptance, determine continued eligibility, recertification, and parent fees (as applicable).
- Advise applicants of their basic rights and responsibilities associated with federal and/or state regulations.
- Provide information and refer applicants to resources available within the Agency and in the community.
- Manage an assigned caseload and complete daily/weekly/monthly statistical enrollment reports.
- Retrieve logs and complete referrals on calls.

Other Job Specific Duties:

- Attend all meetings, trainings, and conferences as assigned.
- Maintain a safe and functional work environment.
- Work alternative hours as required, including nights and weekends.

- Is proactive in the effort to recruit and enroll families that qualify for Partnership programs.
- 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.
- 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.
- Recommend changes to offices procedures, as appropriate.
- Communicate effectively, verbally and in writing.
- Effectively present program information to the public.
- 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.

- Graduation from high school or any equivalent combination of education and/or experience may be acceptable on a year-to-year basis.
- One (1) year of experience in migrant farm worker outreach, social services, family education, or related field.

OTHER REQUIREMENTS:

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Fully fluent in English and Spanish (must be able read, write, and speak both).
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

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 Coordinator			
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			x		



BUDGET AND FINANCE COMMITTEE

NOVEMBER 15, 2023

FINANCIAL REPORT

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/23 - 02/28/24	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/23 - 02/28/24	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/23 - 02/28/24	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
FOOD BANK EXPANSION			NOT APPLICABLE	03/01/23 - 02/28/24	505	DONATIONS
ENERGY			NOT APPLICABLE	03/01/23 - 02/28/24	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/23 - 02/28/24	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/23 - 02/28/24	531	DONATIONS, RENTAL INCOME
EAST KERN FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/23 - 02/28/24	533	DONATIONS
OASIS FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/23 - 02/28/24	534	DONATIONS
211			NOT APPLICABLE	03/01/23 - 02/28/24	536	FEE FOR SERVICE
M STREET NAVIGATION CENTER			NOT APPLICABLE	03/01/23 - 02/28/24	541	DONATIONS
TAX ASSISTANCE			NOT APPLICABLE	03/01/23 - 02/28/24	545	DONATIONS
FUND RAISING			NOT APPLICABLE	03/01/23 - 02/28/24	595	DONATIONS
RESTRICTED						
EARLY HEAD START/HEAD START	29,150,876	93.600	09CH011132-05	03/01/23 - 02/28/24	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	7,317,893	93.600	09CH011132-05	03/01/23 - 02/28/24	117	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D042103	08/01/22 - 07/31/23	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	244,868	21.009	23VITAA0166	10/01/22 - 09/30/23	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,756,701	93.569	23F - 4015	01/01/23 - 12/31/23	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	9,438,248 7,083,340	93.568 93.568	22B - 4012 23B - 5013	11/01/21 - 06/30/23 11/01/22 - 06/30/24	122-31 122-32	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
SLIHEAP (SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	208,133	93.568	22Q-4561	09/01/22 - 06/30/23	122-42	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
ESLIHEAP (EMERGENCY SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM	5,432,583	93.568	22J-5716	04/1523 - 05/31/25	122-43	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) ARPA	9,870,655	93.568	21V-5561	08/01/21 - 03/31/23	122-41	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
ESLIHEAP (EMERGENCY SUPPLEMENTAL LOW-INCOME ENERGY ASSISTANCE PROGRAM)	5,432,583	93.568	23J-5716	04/15/23 - 05/31/25	122-42	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHWAP (LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM)	537,098	93.499	21Z-9556	04/01/22 - 08/31/23	124	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	677,192	93.575	CCTR - 2058	07/01/22 - 06/30/23	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	275,855	93.596	CCTR - 2058	07/01/22 - 06/30/23	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT ALTERNATIVE PAYMENT	5,643,428	93.575	CMAP - 2000	07/01/22 - 06/30/23	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT CHILD CARE	2,088	93.575	CMIG - 2004	07/01/22 - 06/30/23	250	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
NEOPB CAL FRESH HEALTHY LIVING	1,816,697	10.561	19-10324 A01	10/01/22 - 09/30/23	145	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
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
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	388,468	10.568/.569	15 - MOU - 00118	10/01/22 - 09/30/23	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP REACH AND RESILIENCY	96,159	10.568	15 - MOU - 00118	06/13/22 - 06/30/24	105-103	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 39	50,638	97.024		4/1/2022 - 5/31/2023	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S ARPA	156,509	97.024		7/1/2022 - 3/31/2023	114-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
LOCAL FOOD PURCHASE ASSISTANCE PROGRAM (LFPA)	815,097	10.182		PENDING	131	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
SAFE CAMPING - COUNTY OF KERN	1,212,423	21.027		7/1/2022 - 6/30/2023	142-000	U S DEPT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, COUNTY OF KERN
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	437,459	10.565	MOU-20-6003	10/01/22 - 09/30/23	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	10/01/22 - 09/30/23	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,277,247	10.557	22 - 10236	10/01/22 - 09/30/23	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
ASTHO VACCINE EQUITY PROJECT	575,000	93.185	00-FE-3400-01-00	05/01/22 - 06/30/23	151	US DEPARTMENT OF HEALTH AND HUMAN SERVICES / CENTERS OF DISEASE CONTROL AND PREVENTION, ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS (ASTHO)
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PRO	107,627	10.561	22 - CF - SUB - KERN	10/01/22 - 09/30/23	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
HUD COMMUNTY PROJECT FUNDING - FOOD BANK EXPANSION	3,000,000	14.251	B-22-CP-CA-0119	11/01/22 - 08/31/30	168	DEPARTMENT OF URBANK HOUSING AND DEVELOPMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	20,000	84.412	N/A	07/01/22 - 06/30/23	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
BCSD CA SCHOOL COMMUNITY PARTNERSHIP	500,000	N/A		08/03/2022 - 06/30/2027	205	STATE OF CALIFORNIA, DEPT OF EDUCATION, BAKERSFIELD CITY SCHOOL DISTRICT (BCSD)
CITY OF BAKERSFIELD - FHCC SPORTS FIELD	1,000,000	N/A	2023 - 073	07/01/2022 - 07/30/2026	231	STATE OF CALIFORNIA, DEPT OF PARKS AND RECREATION, CITY OF BAKERSFIELD
CITY OF BAKERSFIELD CALVIP	578,731	N/A	2022-199	9/21/22-12/31/25	247	STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, CITY OF BAKERSFIELD
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	1,571,900	PO23-01122	N/A	07/01/22 - 06/30/23	248	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/22 - 06/30/23	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
MIGRANT ALTERNATIVE PAYMENT	23,809,862		CMAP - 2000	07/01/22 - 06/30/23	261	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	3,043,423		CCTR - 2058	07/01/22 - 06/30/23	253	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA STATE PRESCHOOL PROGRAM	7,153,992		CSPP - 2120	07/01/22 - 06/30/23	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	291,239		CMIG - 2004	07/01/22 - 06/30/23	250	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT SPECIALIZED SERVICES	40,079		CMSS - 2004	07/01/22 - 06/30/23	252	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	1,466,598		21T-1015	12/01/21 - 06/30/23	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	4,874,043		010 - 2023	07/01/22 - 06/30/23	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	70,000		509-2019	07/01/22 - 06/30/23	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN) - MEDI-CAL	311,248		012 - 2023	07/01/22 - 06/30/23	274	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,108,229		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
FOOD BANK CAPACITY PROGRAM - FOOD BANK EXPANSION	4,859,606		SGRT-22-0012	07/01/21 - 06/30/26	215-100	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TAX CHECK - OFF (FOOD BANK)	13,749		15 MOU - 00118	07/01/22 - 06/30/23	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	242,527		15 MOU - 00118	07/01/22 - 06/30/23	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSOSTANCE CAL FOOD ONE-TIME FUNDS	3,669,360		N/A	07/01/22 - 06/30/23	216-102	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
BOARD OF STATE AND COMMUNITY CORRECTIONS WARM HAND-OFF	750,000		BSCC 1012-22	10/01/22 - 04/30/26	277	STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS
DIFFERENTIAL RESPONSE SERVICES	240,727		N/A	07/01/22 - 06/30/23	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FIRST 5 KERN - HELPLINE 211	90,558 93,282		2020.2.05	07/01/22 - 06/30/23 07/01/23 - 06/30/24	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	144,951 147,799		2020.2.06	07/01/22 - 06/30/23 07/01/23 - 06/30/24	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	249,281 256,718		2020.1.06	07/01/22 - 06/30/23 07/01/23 - 06/30/24	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - RIDGECREST FAMILY RESOURCE CENTER	169,156 173,165		2020.2.18	07/01/22 - 06/30/23	286	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
UNITED WAY STANISLAUS - CES	402,525			07/01/22 - 03/31/23	292	STATE OF CALIFORNIA, HOUSING HOMELESS ASSISTANCE AND PREVENTION, UNITED WAY OF STANISLAUS COUNTY
COUNTY OF KERN HELPLINE 211	45,000		604-2022	07/01/22 - 06/30/23	389	COUNTY OF KERN
READY KERN	1,126		N/A	07/01/22 - 06/30/23	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
SHAFTER YOUTH CENTER - COASTAL CLEAN-UP	4,000		N/A	05/28/22 - 08/31/23	527-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT
FRIENDSHIP HOUSE - COASTAL CLEAN-UP	4,000		N/A	05/28/22 - 08/31/23	531-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND
FRIENDSHIP HOUSE - ALBERTSONS STEM	4,868				531-266	ALBERTSONS COMPANIES FOUNDATION
211 LA County	10,000 15,000		N/A	11/01/22 - 06/30/23 07/01/23 - 06/30/24	536-230	CALIFORNIA 211 PROVIDERS NETWORK
211 KINGS COUNTY	22,868		N/A	07/01/22 - 06/30/23	536-231	KINGS UNITED WAY
211 TULARE COUNTY	63,017		N/A	07/01/22 - 06/30/23	536-232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY	93,600		N/A	07/01/22 - 06/30/23	536-234	UNITED WAY OF STANISLAUS COUNTY
211 FRESNO AND MADERA COUNTIES	96,737		N/A	01/01/23 - 12/31/23	536-235	UNITED WAY OF FRESNO AND MADERA COUNTIES
211 MERCED & MARIPOSA	25,910		N/A	07/1/22 - 06/30/23	536-235	UNITED WAY OF MERCED & MARIPOSA COUNTIES
FEEDING AMERICA SERVICE INSIGHTS	100,000		N/A	01/01/23 - TBD	423	FEEDING AMERICA SERVICE INSIGHTS

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 28, 2024

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FOOD BANK FREE FARMERS MARKET - WASCO	150,000		N/A	12/01/22 - 11/30/23	467	THE WONDERFUL COMPANY FOUNDATION
FARMWORKERS INITIATIVE	25,000		N/A	01/01/18 - TBD	456	BANK OF THE WEST
KERN FAMILY HEALTH SYSTEMS CAL AIM	PER VISIT			07/01/22 - TBD	550	KERN FAMILY HEALTH SYSTEMS

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PREPARED 4/28/2023
SCHPRGM

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2023/24

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	
108	Early Head Start	X					
109	Head Start	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					
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				
422	Feeding America Senior Hunger		X				
423	Feeding America Service Insights		X				
475	Wonderful Company Food Bank Expansion		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				
505	Food Bank - Expansion		X				

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2023/24

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			
124	Low Income Home Water Assistance			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		
	East Kern Family Resource Center						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
286	First 5 Oasis Family Resource Center				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
533	East Kern Family Resource Center				X		
534	Oasis Family Resource Center				X		
	Youth Services						
120	Information & Education				X		
271	Positive Youth Development Svcs				X		
274	Positive Youth Development Svcs-Medi-Cal				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		
	Homeless Services						
141	ESG CARES Act Homeless Services				X		
142	County of Kern LBNC - Safe Camping				X		
160	HUD Coordinated Entry System				X		
275	County of Kern LBNC				X		
276	BKRHC HHAP				X		
278	City of Bakersfield HHAP				X		
292	United Way Stanislaus CES				X		
550	CalAIM Homeless Prevention Services				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2023/24

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	2-1-1						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
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		
	Other						
151	ASTHO Vaccine Equity				X		
205	BCSD Community School Partnership Program				X		

COMMUNITY ACTION PARTNERSHIP OF KERN

LINE OF CREDIT ADVANCES AND REPAYMENTS

FISCAL YEAR 2023/24

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
03/31/23	n/a				
04/30/23	n/a				
05/31/23	n/a				
06/30/23	n/a				
07/31/23	n/a				
08/31/23	n/a				
09/30/23	n/a				

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of January 15, 2023 for $1.5 million during January , February, July, August 2023 and will decrease to $350,000 during March - June 2023, Sept - Dec 2023. This agreement will terminate on January 15, 2024. A varied amount decrease to better manage the cash flow need during peak months.

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
12/31/22 - 3/31/23	90 days	$ 642.01	8.69%
04/01/23 - 6/30/23	90 days	$ 221.18	8.90%
07/01/23 - 9/30/23	90 days	$ 718.75	8.90%
10/01/23 - 12/31/23	90 days		

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 SEPTEMBER 30, 2023

PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(205,308.69)
HEAD START/EARLY HEAD START	950,859.95
SUBTOTAL	**745,551.26**
GENERAL CHILD CARE	(223,534.67)
MIGRANT A/P	(1,495,466.72)
Child Development Reserve Fund No. 1	183,697.57
Child Development Reserve Fund No. 2	(7,962.35)
MIGRANT CHILD CARE	149,096.21
MIGRANT SPECIALIZED SERVICES	6,825.76
SAN JOAQUIN COE GENERAL CHILD CARE	54,591.23
STATE PRESCHOOL	4,331,889.71
SUBTOTAL	**2,999,136.74**
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(102,045.96)
EF&S	17,891.00
EFAP	(240,135.81)
HUD CPF Food Bank Expansion	(163,214.37)
FEEDING AMERICA SERVICE INSIGHTS	46,595.96
FOOD BANK	(399,550.31)
FOOD BANK EXPANSION	(14,927.18)
FOOD BANK CAPACITY PROGRAM	198,190.78
FOOD BANK - STATE	(1,273,435.75)
SOUTHERN CA GAS COMPANY	95,256.90
WONDERFUL FOOD BANK EXPANSION	1,416,519.14
WONDERFUL FOUNDATION	133,142.83
SUBTOTAL	**(285,712.77)**
ENERGY	(133,470.73)
DOE WAP	0.00
LIHEAP	(1,960,202.48)
LIWHAP	(83,104.68)
PG&E	6,065.59
TRANSFER NEGATIVE BALANCE	2,170,712.30
SUBTOTAL	**0.00**
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	0.00
SUBTOTAL	**0.00**
211	492,192.68
BCSD CA COMMUNITY SCHOOL PARTNERSHIP (CCSPP)	(87,172.33)
KCCD CERF REGIONAL CONVENOR	(40,760.80)
BKRHC HOMELESS HOUSING ASSISTANCE & PREVENTION	(29,234.22)
CALAIM HOMELESS PREVENTION SERVICES	116,013.17
CAL FRESH	(24,559.24)
CALEITC	(31,075.93)
CAPK FOUNDATION	(20,989.49)
COST POOLS	715,327.54
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(456,166.79)
CSBG	169,617.32
CSBG - DISCRETIONARY	0.00
DIFFERENTIAL RESPONSE	(1,656.52)
DIGNITY HEALTH	1,048.70
DISCRETIONARY FUND	1,501,679.80
EAST KERN FAMILY RESOURCE CENTER	25,428.52
HOMELESS SAFE CAMPING - CSLRFR (ARPA)	(188,131.51)
ESG COORDINATED ENTRY SERVICE - COVID19	(1,841.96)
ASTHO VACCINE EQUITY	(46,522.66)
CITY OF BAKERSFIELD CAL VIP	(15,285.10)
FIRST 5 KERN 211	(19,704.20)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(24,475.75)
FIRST 5 HELP ME GROW	(37,225.79)
FIRST 5 RIDGECREST FAMILY RESOURCE CENTER	(39,210.14)
FRIENDSHIP HOUSE	3,854.20
City of Bakersfield - FHCC Sports Field	0.00
FUNDRAISING	275,059.44
GENERAL FUND	(216.42)
GOODWILL IND-CA State 211 COVID-19 Call Cntr Response	0.01
HOME VISIT INITIATIVE (CO OF KERN)	(286,316.49)
HUD-COORDINATED ENTRY SYSTEM	(43,141.84)
Kaiser	89,819.42
INDIRECT FUND	1,976,129.90
IRS - VITA	(32,856.23)
TAX ASSISTANCE	12,689.42
M ST NAVIGATION CENTER	32,140.82
NEOPB CAL FRESH HEALTHY LIVING	(230,842.09)
POSITIVE YOUTH DEV SVC	(10,437.13)
POSITIVE YOUTH M	(40,448.60)
SHAFTER YOUTH CENTER	56,426.31
OASIS FAMILY RESOURCE CENTER	7,167.32
SIERRA FOUNDATION - ASTHMA MITIGATION	(39,703.72)
UNITED WAY 211	981.55
UW STANISLAUS CES	(55.00)
WELLS FARGO FOUNDATION	46,933.12
WIC	(571,055.44)
LESS: ENERGY NEGATIVE BALANCE	(2,170,712.30)
ADD: LINE OF CREDIT	0.00
SUBTOTAL	**1,032,711.55**
TOTAL OPERATING CASH	4,491,686.78

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
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 09/30/23		5,341,755.25
LESS: OUTSTANDING CHECKS	987,105.11	
ADJUSTED BANK BALANCE AT 09/30/23		4,354,650.14
GENERAL LEDGER BALANCE AT 08/31/23		8,305,024.99
ADD: DEPOSITS	3,102,833.30	
US TREAS DRAWDOWNS	3,931,206.38	
FUNDS FROM OTHER GRANTS	1,955,448.95	
TRANSFERS FROM RESTRICTED ACCOUNTS	2,289.42	
ADP /HEALTH EQUITY REFUND	2,395.71	
REIMBURSEMENT OF ALTERED PAYEE	3,761.22	
LESS: CHECKS	3,636,437.12	
ADP PAYROLL 9/08/23	1,709,110.56	
ADP PAYROLL 9/22/23	1,723,089.04	
EFTS FOR HRA/HSA/ STD/403B	101,568.65	
REC LOAN PRINCIPAL/INT EXPENSES	23,790.70	
TRANSFERS FROM RESTRICTED ACCOUNTS	-	
CREDIT CARD	76,778.69	
BANK FEES	-	
ACH VOUCHERS	5,677,535.07	
GENERAL LEDGER BALANCE AT 09/30/23		4,354,650.14
	DIFFERENCE:	(0.00)

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 10/10/2023

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 10/10/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
HEADSTART ACCRUED VACATION*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	**09/30/23**		**953,818.45**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/23**		**953,818.45**

BALANCE PER G/L	**08/31/23**		**955,260.90**
ADD: DEPOSITS		0.00	
INTEREST		846.97	
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		2,289.42	
BALANCE PER G/L	**09/30/23**		**953,818.45**

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: 10/11/23

APPROVED BY: Tracy Webster TITLE: Chief Financial Officer DATE: 10/11/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT**
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	**09/30/23**		**16,790.59**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/23**		**16,790.59**

BALANCE PER G/L	**08/31/23**		**16,775.69**
ADD: DEPOSITS		0.00	
INTEREST		14.90	
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	**09/30/23**		**16,790.59**

** 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: 10/11/23

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 10/11/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
ON-LINE DONATIONS ACCOUNT
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 6302(
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	**09/30/23**		**21,131.96**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE	**09/30/23**		**21,131.96**
BALANCE PER GENERAL LEDGER	**08/31/23**		**21,130.66**
ADD: DEPOSITS (Credit Card Donations & Shared Fee)		0.00	
ONLINE DONATIONS		0.00	
PAYPAL DEPOSIT		0.00	
INTEREST		18.75	
LESS: APPLIED MERCHANT DEBITS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		17.45	
BANKCARD FEES		0.00	
CASH CONCENTRATION FEE		0.00	
FUND TRANSFER TO GENERAL FUND		0.00	
		0.00	
BALANCE PER GENERAL LEDGER:	**09/30/23**		**21,131.96**

** 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: 10/11/23

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 10/11/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #1
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING:	**09/30/23**		**7,559.09**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/23**		**7,559.09**
BALANCE PER G/L	**08/31/23**		**7,552.38**
ADD: DEPOSITS		0.00	
INTEREST		6.71	
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	**09/30/23**		**7,559.09**
		DIFFERENCE:	0.00

PREPARED BY: N. IBARRA TITLE: Accountant DATE: 10/11/23

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 10/11/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2023

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING:	**09/30/23**		**97,076.21**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/23**		**97,076.21**

BALANCE PER G/L	**08/31/23**		**96,990.07**
ADD:	DEPOSITS	0.00	
	INTEREST	86.14	
	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	**09/30/23**		**97,076.21**
		DIFFERENCE:	0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 10/11/23

APPROVED BY: Stacy Webster TITLE: Chief Financial Officer DATE: 10/11/2023

COMMUNITY ACTION PARTNERSHIP OF KERN
WELLS FARGO VISA SUMMARY
STATEMENTS DATED September 1, 2023 - September 30, 2023

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	$ -
Catherine Anspach	Foundation Director of Development	1,041.85
Gloria Barbero	Administrator - EHS San Joaquin	363.98
Yolanda Gonzales	Director of Head Start/State Child Development Programs	6,662.75
Freddy Hernandez	Director of Youth and Community Services	832.25
Louis Gill	Chief Program Officer	1,941.85
Lisa McGranahan	Director of Human Resources	546.65
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	1,488.52
Pritika Ram	Chief Business Development Officer	2,015.90
Jeremy Tobias	Chief Executive Officer	1,708.10
Emilio Wagner	Director of Operations	3,559.57
Tracy Webster	Chief Financial Officer	1,670.34
Rebecca Moreno	Director of Housing Support Services	(22.40)
Susana Magana	Director of Nutrition Services	1,093.19
	Total	$ 22,902.55

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Capk Ap	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7017	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount

Transaction Count: 0

Total: 0.00

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Catherine Anspach	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-1647	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	8/31/2023	9/1/2023	Sq *greater Bakersfield C Bakersfield, CA				20.00
	Greater Bakersfield Chamber of Commerce Mixer Event- 2 Tickets. One for Lara Popkin, one for Catherine Anspach.						
2	9/7/2023	9/8/2023	Urbane Cafe Olo.Com, CA				72.85
	CAPK Foundation Spring Event Planning Meeting- Food for the attendees. Meeting details attached.						
3	9/11/2023	9/12/2023	Paypal San Jose, CT				366.54
	Two tickets for the Grimmway Edible School Garden Fundraising Event (Toast & Taste). One ticket for Ariana Joven (Vice Chair of Foundation), One ticket for Lara Popkin (Assistant to the director).						
4	9/19/2023	9/20/2023	Homegoods #0518 Bakersfield, CA				49.25
	Assorted raffle items for a foundation basket. The basket will be part of the raffle for the Friendship House Mixer on 10/5.						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5	9/19/2023	9/20/2023	Dollar Tree Bakersfield, CA				20.40
	Assorted raffle items for a foundation basket. The basket will be part of the raffle for the Friendship House Mixer on 10/5.						
6	9/25/2023	9/27/2023	Moo Creamery Bakersfield, CA				48.89
	Lunch meeting with a community partner- Catherine Anspach (Director of Development) & Amy Jones from the Bakersfield Museum of Art. Meeting details attached.						
7	9/26/2023	9/27/2023	Food-Ex Bakersfield, CA				308.70
	Lunch for Foundation Board Meeting. Agenda & List of attendees is attached.						
8	9/26/2023	9/27/2023	Smiths Bakeries Inc Bakersfield, CA				44.82
	Cookies/dessert for CAPK Foundation Board of Directors Meeting. Agenda and attendees list are attached.						
9	9/28/2023	9/29/2023	Eb The Masquerade 801-413-7200, CA				110.40
	Two Tickets to The Masquerade Event. 10% of all sales go towards benefitting M Street. Tickets for a staff member at M Street (Keith Jackson) to attend the event on behalf of CAPK. Flyer attached.						

Transaction Count: 9

Total: 1,041.85

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/30/2023

Statement Summary

Name	Gloria Barbero	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7058	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/30/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/8/2023	9/11/2023	A-B-Cpr & First Aid Abcpr.Com, CA				65.00
	Childcare Preventative Healthcare Online Training for site supervisor Avery Cox Gianone center.						
2	9/17/2023	9/18/2023	Smore.Com Www.Smore.Com, PA				178.99
	Annual renewal software subscription for newsletters.						
3	9/23/2023	9/25/2023	Canva* I03917-40798829 Httpscanva.Co, DE				119.99
	Annual renewal software subscription for flyers and presentations.						

Transaction Count: 3

Total: 363.98

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Yolanda Gonzales	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7009	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	8/31/2023	9/4/2023	Hyatt Regency Sacramento Sacramento, CA				260.28
	Lodging for HSCA Board of Directors Meeting in Sacramento on 8/31/23 for Elsa Navarrete						
2	8/31/2023	9/4/2023	Hyatt Regency Sacramento Sacramento, CA				285.28
	Lodging & Parking for HSCA Board of Directors Meeting in Sacramento 8/31/23 for Yolanda Gonzales						
3	9/7/2023	9/7/2023	American Air Fort Worth, TX				228.50
	Flight for R9HSA 2023 Family Engagement & Cultural Effectiveness Conf. In Honolulu HA 1023-102823 Sylvia Ortega						
4	9/7/2023	9/7/2023	American Air Fort Worth, TX				855.01
	Flight for R9HSA 2023 Family Engagement & cultural Effectiveness Conf. Honolulu, Hawaii on 1023-102823 - Yolanda Gonzales						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5	9/7/2023	9/8/2023	United 800-932-2732, TX				506.18
	Return flight for R9HSA 2023 Family Engagement & Cultural Effectiveness Conf. Honolulu, Hawaii 1023-102823 - Sylvia Ortega						
6	9/17/2023	9/25/2023	Courtyard By Marriott Arlington, TX				1,136.80
	Lodging for Yolanda Gonzales for NHSA Fall Leadership Institute Crystal City, VA 09/18-0921/23						
7	9/17/2023	9/25/2023	Courtyard By Marriott Arlington, TX				1,136.80
	Lodging for NHSA Fall Leadership Institute Crystal City, VA 9/18-9/21/23 - Sylvia Ortega						
8	9/22/2023	9/25/2023	Smore.Com Www.Smore.Com, PA				1,299.00
	Renewal membership for CAPK Education 7 Support Services						
9	9/27/2023	9/28/2023	American Air Fort Worth, TX				540.00
	Flight for R9HSA 2023 Family Engagement & Cultural Effectiveness Conf. Honolulu, Hawaii 10/23-10/28/23 - Elsa Navarrete						
10	9/28/2023	9/29/2023	Cps Hr Consulting 916-2633600, CA				54.85
	Registration for CDSS Community Care Licensing Child Care Center Applications Orientation - Norma Hernandez						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
11	9/28/2023	9/29/2023	Cps Hr Consulting 916-2633600, CA				54.85
	Registration for CDSS Community Care Licensing Child Care Center Applications Orientation - Maria Huizar						
12	9/28/2023	9/29/2023	Cps Hr Consulting 916-2633600, CA				4.85
	Reg for CDSS Community Care Licensing Operations and Record Keeping - Norma Hernandez						
13	9/28/2023	9/29/2023	Cps Hr Consulting 916-2633600, CA				4.85
	Reg for CDSS Community Care Licensing Operations and Record Keeping - Maria Huizar						
14	9/28/2023	9/29/2023	Hawaiian Ai Honolulu, HI				165.50
	Airfare- Hawaii Ai flight for 2023 Family Engagement & Cultural Effective Conf. Honolulu, Hawaii 10/22-10/28/23- Elsa Navarrete						
15	9/29/2023	9/29/2023	A-B-Cpr & First Aid Abcpr.Com, CA				65.00
	Reg for A-B CPR preventative Health 8 Hr class for Maria Huizar.						
16	9/29/2023	9/29/2023	A-B-Cpr & First Aid Abcpr.Com, CA				65.00
	Reg for A & B CPR Preventative Health 8 Hour class for Norma Hernandez						

Transaction Count: 16

Total: 6,662.75

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Freddy Hernandez	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-8850	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	8/31/2023	9/1/2023	Www.Calcapa.Org Www.Calcapa.O, CA				-521.17
	Registration (Cancelled-fully refunded) for Freddy Hernandez paid to attend the 2023 CalCAPA Annual Conference in San Fracisco, CA Nov 7-9, 2023						
2	9/1/2023	9/4/2023	Jalisco Meat Market McFar 661-4748434, CA				520.00
	Event Training Lunch						
3	9/1/2023	9/4/2023	Smart And Final 326 Bakersfield, CA				50.02
	Drinks for the energy training 9/1/23						
4	9/9/2023	9/11/2023	Westin (Westin Hotels) 412-2813700, PA				588.24
	Lodging for Jacquelyn Guerra to attend the VITACon'23 Conference in Pittsburgh, PA Sept 2023						
5	9/13/2023	9/14/2023	Smart And Final 326 Bakersfield, CA				38.38
	Supplies for staff attending the Wasco LIHWAP event						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6	9/13/2023	9/14/2023	Sq *el Camino Bakery Bakersfield, CA				100.00
	Mexican Desserts for Passport to Success Event						
7	9/24/2023	9/25/2023	Adt Security Www.Adt.Com, FL				56.78
	East Kern security alarm charge						

Transaction Count: 7

Total: 832.25

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Louis Gill	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-6829	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/5/2023	9/7/2023	Westin (Westin Hotels) 412-2813700, PA				516.00
	Lodging for Julia Romero to attend the VITACon'23 Conference in Pittsburgh, PA Sept 2023						
2	9/5/2023	9/7/2023	Westin (Westin Hotels) 412-2813700, PA				516.00
	Lodging for Andrea Chavez to attend the VITACon'23 Conference in Pittsburgh, PA Sept 2023						
3	9/9/2023	9/11/2023	Westin (Westin Hotels) 412-2813700, PA				72.24
	Lodging for Julia Romero to attend the VITACon'23 Conference in Pittsburgh, PA Sept 2023						
4	9/9/2023	9/11/2023	Westin (Westin Hotels) 412-2813700, PA				72.24
	Lodging for Andrea Chavez to attend the VITACon'23 Conference in Pittsburgh, PA Sept 2023						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5	9/12/2023	9/14/2023	Flame And Skewers 2 Bakersfield, CA				203.09
	Lunch for the PRE Meeting September 13, 2023 (Cancelled pending credit)						
6	9/12/2023	9/14/2023	Tst* West Coast Sourdough Bakersfield, CA				149.78
	Lunch for the PRE Meeting September 13, 2023						
7	9/19/2023	9/20/2023	Uber Trip Help.Uber.Com, CA				31.15
	Transportation for Louis Gill attended CalCAPA/Region IX Community Action Convening Meeting - September 19-21, 2023						
8	9/20/2023	9/20/2023	Uber Trip Help.Uber.Com, CA				29.94
	Transportation for Louis Gill attended CalCAPA/Region IX Community Action Convening Meeting - September 19-21, 2023						
9	9/21/2023	9/25/2023	Mirage - Hotel & Casino Las Vegas, NV				280.05
	Lodging for Louis Gill attended CalCAPA/Region IX Community Action Convening Meeting - September 19-21, 2023						
10	9/21/2023	9/25/2023	Hendersontaxi Las Vegas, NV				41.36
	Transportation for Louis Gill attended CalCAPA/Region IX Community Action Convening Meeting - September 19-21, 2023						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
11	9/22/2023	9/25/2023	Rps Bakersfield Bakersfield, CA				30.00
	Parking for Louis Gill attended CalCAPA/Region IX Community Action Convening Meeting - September 19-21, 2023						

Transaction Count: 11

Total: 1,941.85

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Lisa McGranahan	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-9914	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/7/2023	9/8/2023	Urbane Cafe Bakersfiel Bakersfield, CA				227.40
	Urban Café-Personal Committee Meeting						
2	9/10/2023	9/12/2023	Biometrics4all Inc 714-568-9888, CA				20.25
	Relay Fees for running New Hire Fingerprints Invoice Period 08/01/2023-8/30/2023 Invoice Date 09/01/2023						
3	9/13/2023	9/14/2023	Traininng Llc Httpswww.Trai, CA				299.00
	HR Training						

Transaction Count: 3

Total: 546.65

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Jerry Meade	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-8086	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/16/2023	9/18/2023	Tst* The Padre Hotel Bakersfield, CA				1,374.80
	Early Head Start Child Care Partnership Meet and Greet Networking and Luncheon.						
2	9/22/2023	9/25/2023	Trifoia Elearning Www.Trifoia.C, OR				29.00
	Anti-Bias Pyramid Training for HVP New Hire.						
3	9/22/2023	9/25/2023					0.84
	Purchase of Yearly QR Code Subscription for Online HS application foreign transaction fee.						
4	9/22/2023	9/25/2023	Qr-Code-Generator.Com Bielefeld, NOR				83.88
	Purchase of Yearly QR Code Subscription for Online HS application						

Transaction Count: 4

Total: 1,488.52

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Pritika Ram	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7074	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/1/2023	9/4/2023	Stk*shutterstock 866-6633954, NY				29.00
	Monthly Subscription for Stock Photos						
2	9/4/2023	9/4/2023	Facebk D3xgxq7wa2 650-5434800, CA				75.00
	Facebook Ad						
3	9/7/2023	9/8/2023	Facebk Hcf99rbwa2 650-5434800, CA				75.00
	Facebook Ad						
4	9/11/2023	9/12/2023	Facebk Xn9zetpwa2 650-5434800, CA				75.00
	Facebook Ad						
5	9/15/2023	9/18/2023	Facebk 9q5lktpwa2 650-5434800, CA				75.00
	Facebook Ad						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6	9/15/2023	9/18/2023	Mirage Advance Deposit 7022244347, NV				280.05
	Hotel Deposit Fee for Savannah Maldonado. CalCAPA Region IX Convening						
7	9/15/2023	9/18/2023	Tst* The Padre Hotel Bakersfield, CA				135.59
	Lunch Business Meeting to discuss BCSD Community Schools Partnership Program (Year 2). Attendees: P. Ram, S. Jones-Roberts, and K. Kimbrough from BCSD						
8	9/20/2023	9/21/2023	Facebk Zqx6gu7em2 650-5434800, CA				65.85
	Facebook Ad						
9	9/21/2023	9/21/2023	Ideastage.Com 480-588-4140, AZ				914.13
	Recognition Awards for Food Bank Ribbon Cutting Ceremony (for large sponsors/donors)						
10	9/21/2023	9/22/2023	Cke*new Vintage Bar & Gri Bakersfield, CA				79.96
	Foundation Business Lunch Meeting regarding Clinica Sierra Vista support. Attendees: P. Ram, C. Anspach from CAPK and S Perez & A. Prado from Clinica Sierra Vista.						
11	9/23/2023	9/25/2023	Facebk Ubm3xr3xa2 650-5434800, CA				125.00
	Facebook Ad						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
12	9/28/2023	9/29/2023	Facebk Tl3n5rtwa2 650-5434800, CA				16.23
	Facebook Ad						
13	9/28/2023	9/29/2023	Facebk Dh65xrbwa2 650-5434800, CA				70.09
	Facebook Ad						

Transaction Count: 13

Total: 2,015.90

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Jeremy Tobias	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7066	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/1/2023	9/4/2023	Shell Oil 57445309107 Bakersfield, CA				83.90
	Gasoline for CEO's Agency Vehicle						
2	9/7/2023	9/7/2023	Hotel*hotelbooking 800-455-9877, WA				-1,647.58
	Credit for canceled room in Las Vegas for CalCAPA Convening Conference						
3	9/7/2023	9/8/2023	Hilton Hotels 808-9494321, HI				376.29
	Hotel Deposit Fee for J. Tobias at the Hilton Hawaiian Village Waikiki Beach Resort for Region IX Conference						
4	9/7/2023	9/11/2023	Mirage - Hotel & Casino 7028913840, NV				520.41
	Hotel fee for Jeremy Tobias - CalCAPA Convening Conference in Las Vegas						
5	9/18/2023	9/19/2023	Sq *too Fat Sandwiches Gosq.Com, CA				135.03
	Pre-Order for lunch for Budget & Finance Committee Meeting on 9/20/23						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6	9/19/2023	9/21/2023	Virgin Valley Cab Las Vegas, NV				41.36
	Taxi Fee from Airport to Hotel in Las Vegas - CalCAPA Convening Conference						
7	9/22/2023	9/25/2023	Curb Lv Taxi New Ca Queens, NY				39.71
	Taxi Fee from Hotel to Airport in Las Vegas - CalCAPA Convening Conference						
8	9/22/2023	9/25/2023	Mirage - Hotel & Casino 7028913840, NV				866.24
	Remaining Balance Due for hotel fee in Las Vegas - CalCAPA Convening. Jeremy upgraded room and will reimburse agency upon liquidation in the amount of $914.99						
9	9/22/2023	9/25/2023	Exxon Stockdale Mkt #2 Bakersfield, CA				89.25
	Gasoline for CEO's Agency Vehicle						
10	9/22/2023	9/25/2023	Rps Bakersfield Bakersfield, CA				40.00
	Parking Fee at Bakersfield Airport - CalCAPA Convening Conference in Las Vegas						
11	9/23/2023	9/25/2023	McW#1006-Coffee 866-2543229, CA				29.99
	Monthly Car Wash Fee for CEO's Agency Vehicle.						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
12	9/26/2023	9/27/2023	City Of Bakersfield Parki Bakersfield, CA				6.00
	Parking Receipt for CEO for Board Retreat on 8/12/23. Not charged until 9/26/23.						
13	9/27/2023	9/28/2023	Food-Ex Bakersfield, CA				322.50
	Lunch for Board Meeting on September 27, 2023						
14	9/27/2023	9/29/2023	Kern Co Parks And Rec 661-868-7000, CA				805.00
	Deposit for Staff Development Day 2024 - Stramler Park						

Transaction Count: 14

Total: 1,708.10

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Emilio Wagner	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7041	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/8/2023	9/11/2023	Microsoft#g028665175 Msbill.Info, WA				1,295.93
	Azure Virtual Machine for ChildPlus Head Start						
2	9/11/2023	9/12/2023	Uber Trip Help.Uber.Com, CA				8.58
	Uber tip for transportation from airport to hotel to in Denver, CO. Staff included: Emilio Wagner, Ryan Dozier						
3	9/11/2023	9/12/2023	Uber Trip Help.Uber.Com, CA				42.44
	Transportation from airport to hotel to in Denver, CO. Staff included: Emilio Wagner, Ryan Dozier						
4	9/13/2023	9/14/2023	Uber Trip Help.Uber.Com, CA				16.88
	Uber Tip for transportation from hotel to airport in Denver, CO. Staff included: Emilio Wagner, Ryan Dozier, Karen Vazquez & Ryan Fergon						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5	9/13/2023	9/14/2023	Uber Trip Help.Uber.Com, CA				84.40
	Transportation from hotel to airport in Denver, CO. Staff included: Emilio Wagner, Ryan Dozier, Karen Vazquez & Ryan Fergon						
6	9/13/2023	9/15/2023	The Curtis Denver, CO				553.28
	Hotel Fee for Ryan Dozier - NCAP Data Convening in Denver, CO						
7	9/13/2023	9/15/2023	The Curtis Denver, CO				582.22
	Hotel Fee for Emilio Wagner - NCAP Data Convening in Denver, CO						
8	9/19/2023	9/20/2023	Wl *mindbody Inc 805-250-8506, CA				461.98
	Purchase Wl *mindbody Inc						
9	9/19/2023	9/22/2023	Courtyard By Marriott Stockton, CA				256.93
	Purchase Courtyard By Marriott						
10	9/19/2023	9/22/2023	Courtyard By Marriott Stockton, CA				256.93
	Purchase Courtyard By Marriott						

Transaction Count: 10

Total: 3,559.57

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Tracy Webster	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-6993	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	9/14/2023	9/18/2023	Advanced Mini Stora 916-481-2600, CA				188.00
	Initial Payment for Mini Storage request from Gloria Barbero - Early Head Start						
2	9/26/2023	9/27/2023	Spectrum 855-707-7328, MO				219.96
	Paid past due balance to keep service on for WIC account to avoid disconnection.						
3	9/26/2023	9/27/2023	Feldesman Tucker Liefer F 202-4668960, DC				100.00
	FTL Webinar OMG Proposed Uniform Guidance Changes Training for Tracy Webster.						
4	9/26/2023	9/27/2023	Feldesman Tucker Liefer F 202-4668960, DC				100.00
	FTL Webinar OMG Proposed Uniform Guidance Changes Training for Gabby Alexander.						
5	9/26/2023	9/27/2023	Sq *corks & Strokes Gosq.Com, CA				162.38
	Deposit for December 21st Team Building Event for Finance Department.						

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6	9/27/2023	9/29/2023	Wipfli Llp Madison, WI				900.00

Registration for Roberto Ynez to attend the online Wipfli OMB Training.

Transaction Count: 6

Total: 1,670.34

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Rebecca Moreno	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-4956	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	8/28/2023	9/4/2023	Travelodge 661-3250772, CA				-22.40
	Lodging for client at M ST Navigation Center (CREDIT)						

Transaction Count: 1

Total: -22.40

Employee Signature **Date**

Authorized Approver Signature **Date**

WELLS FARGO

Reporting Period : 9/1/2023 - 9/29/2023

Statement Summary

Name	Susana Magana	**Company**	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-6693	**Currency**	US Dollar
Reporting Period	9/1/2023 - 9/29/2023		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1	8/31/2023	9/4/2023	The Home Depot 1064 Bakersfield, CA				344.24
	MCAP Office supplies						
2	9/7/2023	9/8/2023	Lassens Natural Foods-Bk Bakersfield, CA				131.56
	Special Diet-Foods						
3	9/11/2023	9/12/2023	Lassens Natural Foods-Bk Bakersfield, CA				8.58
	Special Diet-Foods						
4	9/21/2023	9/22/2023	Lassens Natural Foods-Bk Bakersfield, CA				58.91
	Special Diet-Foods						
5	9/22/2023	9/25/2023	Zoom.Us 888-799-9666 Www.Zoom.Us, CA				549.90
	Zoom Pro and Webinar Capability for the CalFresh Program						

Transaction Count: 5

Total: 1,093.19

Employee Signature **Date**

Authorized Approver Signature **Date**

COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2023 TO FEBRUARY 28, 2024 (7 OF 12 MONTHS OR 58.33%)

Line Item	2023/24 Budget	3/1/23 - 2/28/24 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,632,027	668,219	40.9%	963,808
Head Start Subsidy	1,120,549	763,849	68.2%	356,700
Total Revenue	2,752,576	1,432,068	52.0%	1,320,508
Expenditures (Note B)				
Salaries	880,250	425,054	48.3%	455,196
Benefits	253,487	121,748	48.0%	131,739
Vehicle Gasoline, Repair/Maintenance	45,000	24,277	53.9%	20,723
Space Costs	121,700	86,962	71.5%	34,738
Supplies - Office & Food Service	106,000	83,278	78.6%	22,722
Equipment Repair/Maintenance & Lease	25,000	10,492	42.0%	14,508
Communication	13,000	8,884	68.3%	4,116
Risk Insurance	12,700	7,499	59.0%	5,201
Printing	1,000	638	63.8%	362
Hiring & Employee Costs	1,200	1,061	88.4%	139
First Aid	500	-	0.0%	500
Raw Food/Vended Meals	1,015,580	505,188	49.7%	510,392
Sub Total	2,475,417	1,275,081	51.5%	1,200,336
Adult Meals Prepared	128,794	84,007	65.2%	44,787
Indirect	148,365	72,981	49.2%	75,384
Total Expenditures	2,752,576	1,432,068	52.0%	1,320,508

	Prior Period	SEPTEMBER 2023	Cumulative
Total Meals Prepared and Vended (Note C)	314,440	54,967	369,407
Total Meals Claimed	187,450	37,965	225,415
Difference	126,990	17,002	143,992

Percentage Claimed to Prepared/Vended		69.1%	61.0%

Note A: Source of USDA revenue is monthly report submitted to California Department of Social Services 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 7/1/23 - 6/30/24 (3 OF 12 MONTHS = 25.0%)

Contract CMAP-1000	July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	June 2024	Total	%	% Earned to MRA
Provider Payments	$ 2,756,974	$ 2,856,311	$ 2,138,529										$ 7,751,814		
Add: Family Fees	-	-	-	-	-	-	-	-	-	-	-	-	$ -		
Net Provider Payments	$ 2,756,974	$ 2,856,311	$ 2,138,529	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,751,814	83.81%	
Maximum Reimburseable Amount (MRA) for Provider Payments													**23,640,785**		**32.79%**
Administration & Support Services Revenue															
Provider Payments	$ 2,756,974	$ 2,856,311	$ 2,138,529	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,751,814		
Reimbursement Rate	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%	x 23.8390%		
Revenue Earned	$ 657,235	$ 680,916	$ 509,804	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,847,956		
Program Administration/Support Services Costs	176,592	201,926	282,546										661,064	7.15%	
Indirect (10% x MTDC) Costs	291,826	304,188	240,532										836,546	9.04%	
Transfer Indirect to CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Operating Costs	$ 468,418	$ 506,114	$ 523,078	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,497,610	16.19%	
Revenue Earned Over/(Under) Costs	$ 188,817	$ 174,802	$ (13,274)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	350,345		
TOTAL COSTS - NET OF FAMILY FEES	$ 3,225,392	$ 3,362,425	$ 2,661,607	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	9,249,424	100.00%	

Note 1: Administration and Support Services revenue is earned based on the amount of provider payments incurred. Example:

Provider payments	7,751,814
Reimbursement Rate (19.25% / 80.75%)	x 23.8390%
Revenue Earned	1,847,955

Note 2: The maximum reimbursable amount per the 2022/23 State contract is as follows:

Provider Payments	23,640,785	80.75%
Administration	4,757,434	16.25%
Support Services	878,295	3.00%
Maximum Reimbursable Amount (MRA)	29,276,514	100.00%

Note 3: Increase to contract was received August 2023 in the amount of $55,652.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2023/24 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/23 - 6/30/24 (3 OF 12 MONTHS = 25.0%)

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-3063)														
Adjusted Days of Enrollment - Certified	5,189	6,077	5,517	-	-	-	-	-	-	-	-	-	16,782	
Reimbursement Rate per Child per Day	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	
Revenue Earned	$ 267,471	$ 313,264	$ 284,402	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 865,137	**22.01%**
Maximum Reimburseable Amount (MRA)													**$3,930,503**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	99.38%	99.76%	99.82%											**99.66%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%											100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-2120)														
Adjusted Days of Enrollment - Certified	3,104	6,787	8,232	-	-	-	-	-	-	-	-	-	18,123	
Reimbursement Rate per Child per Day	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X $55.27	
Revenue Earned	$ 171,560	$ 375,128	$ 454,961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,001,649	**14.13%**
Maximum Reimburseable Amount (MRA)													**$7,087,664**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	99.42%	98.76%	98.62%											**98.80%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%											100.00%
MIGRANT CHILD CARE (CMIG-2004)														
Adjusted Days of Enrollment - Certified	18	50	65	-	-	-	-	-	-	-	-	-	133	
Reimbursement Rate per Child per Day	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	
Revenue Earned	$ 907	$ 2,552	$ 3,374	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,833	**2.35%**
Maximum Reimburseable Amount (MRA)													**$291,239**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	100.00%	100.00%	92.75%											**96.24%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	97.75%											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 2022/23 State contracts.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2023/24 CONTRACTS - EARNED REVENUE
SAN JOAQUIN COUNTY OFFICE OF EDUCATION
FOR THE PERIOD 7/1/23 - 6/30/24 (3 OF 12 MONTHS = 25.0%)

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-1242)														
Adjusted Days of Enrollment - Certified	2,278	3,336	3,413	-	-	-	-	-	-	-	-	-	9,027	
Reimbursement Rate per Child per Day	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	
Revenue Earned	$ 111,258	$ 162,917	$ 166,708	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 440,883	**17.94%**
Maximum Reimburseable Amount (MRA)													**$2,458,117**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	99.41%	99.36%	100.00%											**99.61%**
Five Percent Flexibility, Maximum = 100 Percent	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 2023/24 Cooperative Agreement with the San Joaquin County Office of Education

Division/CFO: Tracy Webster, CFO
Program/Work Unit: Not Applicable
Month/Year: September-2023
Director of Finance: Gabrielle Alexander

Services: Overall financial and accounting functions of the organization

Activities	September 2023		Year to Date 03/1/23 - 09/30/23	
Description	**Number**	**Amount**		**Amount**
Bank Deposits	19	3,102,621	98	16,268,223
Wire Deposits	8	1,957,738	72	14,982,742
Head Start/IRS Drawdowns	8	3,931,206	35	17,692,545
Vendor Checks Issued	1452	7,506,592	13,513	56,772,809
Payroll Disbursed		3,432,200		12,530,233
Grant Reports Prepared	30		159	
ASTHO Vaccine Equity				
CalFresh Outreach				
CalFresh Healthy Living				
CALEITC				
CAL Food				
City of Bakersfield Homeless Housing & Prevention				
City of Bakersfield CDBG Food Bank Expansion				
Commodity Supplemental Food Prog				
County of Kern CDBG Food Bank Expansion				
CMAP Fiscal Report & Caseload				
CSBG Discretionary				
CSBG 2022				
Differential Response				
EFAP				
ESG CARES Act Homeless				
Food Bank Farmers Market				
First 5 Kern – Help Me Grow				
Head Start Expansion SF-425				
Head Start San Joaquin SF-425				
Homeless LBNC				
Homeless Safe Camping				
Home Visit Program				
Homeless Housing Assistance & Prevention				
HUD				
LIHEAP 2021				
LIHEAP 2022				
LIHEAP ARPA				
Postive Youth				
Postive Youth Medi-Cal				
San Joaquin COE General Child Care				
VITA				
UW STANISLAUS CES				
WIC				

Business Services

Activity	Requested	In-Progress	Processed		Processed YTD
Purchase Orders	399	0	399		1384
Contracts	39	0	39		128
Leases	1	0	1		14
Requests for Proposals	3	0	1		3

Business Services Projects

Description		% Completed		Comments

Total Division Staffing 29 positions + 1 Vacancies

CFO	Accounting Technician (5)	Procurement Manager
Director of Finance	Accounting Specialist (2)	Business Contracts Specalist
Finance Administrator	AP Supervisor (1)	Business Technician (2)
Payroll/HRIS Manager	Fiscal Technician (2)	
Accounting Administrator	Payroll Specialists (3)	
Accounting Administrator - Energy	Payroll Supervisor (1)	
Accountant (2)	Administrative Assistant to CFO	
Accountant II (2)		

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF FEBRUARY 28, 2023

ASSETS	
Cash in Bank	12,449,539
Cash - Vacation Reserve	1,050,719
Petty Cash	-
Accounts Receivable	11,950,544
Travel Advance	200
Prepaid Expense	999,684
Inventory	1,090,744
Net Fixed Assets - Unrestricted	703,156
Net Fixed Assets - Restricted	30,074,237
Total Assets	58,318,823
LIABILITES AND NET ASSETS	
Accounts Payable	7,537,974
Accrued Expenses	3,430,196
Accrued Vacation	1,743,490
Line of Credit	-
Note Payable	704,130
Advance Payable	2,784,923
Deferred Revenue	5,710,865
Total Liabilites	21,911,578
Total Net Assets	36,407,245
Total Liabilities and Net Assets	58,318,823

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2022 TO FEBRUARY 28, 2023

REVENUE	
Grant Revenue	106,882,227
Donations	47,277,632
Other Revenue	756,165
In-Kind	163,275
Total Revenue	155,079,300
EXPENDITURES	
Salaries	36,431,542
Benefits	10,091,397
Travel	698,622
Space Costs	8,330,212
Supplies	2,886,851
Consultant/Contract Services	4,363,893
Other Costs	3,848,807
Program Costs	65,591,598
Capital Expenditures	-
Indirect	7,998,647
In-Kind	163,275
Total Expenditures	140,404,844
Net Change in Assets	14,674,456
Net Assets, beginning	21,732,790
Net Assets, ending	36,407,245

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF SEPTEMBER 30, 2023

ASSETS	
Cash in Bank	4,633,672
Cash - Vacation Reserve	953,818
Petty Cash	-
Accounts Receivable	10,595,358
Travel Advance	4,724
Prepaid Expense	792,418
Inventory	1,174,833
Net Fixed Assets - Unrestricted	551,277
Net Fixed Assets - Restricted	29,812,303
Total Assets	48,518,403
LIABILITES AND NET ASSETS	
Accounts Payable	3,679,963
Accrued Expenses	2,138,741
Accrued Vacation	1,050,129
Line of Credit	-
Note Payable	552,251
Advance Payable	3,116,464
Deferred Revenue	3,589,379
Total Liabilites	14,126,927
Total Net Assets	34,391,476
Total Liabilities and Net Assets	48,518,404

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2023 TO SEPTEMBER 30, 2023

REVENUE	
Grant Revenue	67,675,272
Donations	184,701
Other Revenue	6,113,096
In-Kind	7,379,867
Total Revenue	81,352,936
EXPENDITURES	
Salaries	24,137,741
Benefits	6,364,139
Travel	460,959
Space Costs	9,042,422
Supplies	1,750,017
Consultant/Contract Services	3,342,796
Other Costs	3,071,166
Program Costs	21,105,771
Capital Expenditures	949,767
Indirect	5,764,060
In-Kind	7,379,867
Total Expenditures	83,368,705
Net Change in Assets	(2,015,769)
Net Assets, beginning	36,407,245
Net Assets, ending	34,391,476

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	46,717,452	17,423,205	29,294,247	37%
BENEFITS	14,052,314	4,871,379	9,180,935	35%
TRAVEL	943,184	356,018	587,166	38%
SPACE COST	16,765,266	5,880,672	10,884,594	35%
SUPPLIES	3,090,339	1,330,674	1,759,665	43%
EQUIPMENT	1,806,455	2,520,497	(714,042)	140%
CONSULTANT/CONTRACT SERVICES	3,767,972	2,540,732	1,227,240	67%
OTHER COSTS	2,800,371	2,378,551	421,820	85%
PROGRAM COSTS	27,462,618	18,703,825	8,758,793	68%
INDIRECT	10,107,416	5,016,407	5,091,009	50%
TOTAL	127,513,387	61,021,961	66,491,426	48%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	34,805,356	12,729,986	22,075,370	37%
BENEFITS	10,516,956	3,659,295	6,857,661	35%
TRAVEL	668,717	206,598	462,119	31%
SPACE COST	5,544,279	2,277,691	3,266,588	41%
SUPPLIES	2,449,189	809,974	1,639,215	33%
EQUIPMENT	810,970	256,826	554,144	32%
CONSULTANT/CONTRACT SERVICES	1,309,179	596,874	712,305	46%
OTHER COSTS	1,162,562	902,132	260,430	78%
PROGRAM COSTS	23,131,098	16,876,568	6,254,530	73%
INDIRECT	7,696,110	3,800,952	3,895,158	49%
TOTAL	88,094,416	42,116,898	45,977,518	48%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,791,680	1,729,911	3,061,769	36%
BENEFITS	1,486,523	452,063	1,034,460	30%
TRAVEL	110,349	75,891	34,458	69%
SPACE COST	6,795,477	2,209,411	4,586,066	33%
SUPPLIES	125,671	203,222	(77,551)	162%
EQUIPMENT	850,740	1,067,845	(217,105)	126%
CONSULTANT/CONTRACT SERVICES	648,910	313,189	335,721	48%
OTHER COSTS	409,174	355,524	53,650	87%
PROGRAM COSTS	3,068,971	1,397,060	1,671,911	46%
INDIRECT	932,114	412,302	519,812	44%
TOTAL	19,219,609	8,216,419	11,003,190	43%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,762,090	1,001,047	761,043	57%
BENEFITS	542,182	257,889	284,293	48%
TRAVEL	43,376	23,543	19,833	54%
SPACE COST	206,031	108,899	97,132	53%
SUPPLIES	243,983	181,904	62,079	75%
EQUIPMENT	81,328	107,306	(25,978)	132%
CONSULTANT/CONTRACT SERVICES	921,708	926,604	(4,896)	101%
OTHER COSTS	694,479	688,355	6,124	99%
PROGRAM COSTS	433,745	204,505	229,240	47%
INDIRECT	492,892	333,610	159,282	68%
TOTAL	5,421,814	3,833,662	1,588,152	71%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,219,812	1,307,280	2,912,532	31%
BENEFITS	1,226,969	345,810	881,159	28%
TRAVEL	55,702	28,436	27,266	51%
SPACE COST	953,189	1,015,287	(62,098)	107%
SUPPLIES	232,451	115,498	116,953	50%
EQUIPMENT	58,550	1,088,520	(1,029,970)	1859%
CONSULTANT/CONTRACT SERVICES	830,833	656,931	173,902	79%
OTHER COSTS	380,166	381,221	(1,055)	100%
PROGRAM COSTS	825,804	214,777	611,027	26%
INDIRECT	779,220	368,346	410,874	47%
TOTAL	9,562,696	5,522,106	4,040,590	58%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	981,358	582,610	398,748	59%
BENEFITS	230,966	143,937	87,029	62%
TRAVEL	40,290	19,275	21,015	48%
SPACE COST	260,590	69,384	191,206	27%
SUPPLIES	30,245	12,526	17,719	41%
EQUIPMENT	4,867	-	4,867	0%
CONSULTANT/CONTRACT SERVICES	27,035	3,919	23,116	14%
OTHER COSTS	44,380	33,730	10,650	76%
PROGRAM COSTS	3,000	852	2,148	28%
INDIRECT	168,596	85,556	83,040	51%
TOTAL	1,791,327	951,790	839,537	53%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-23 TO 09-30-23 (58.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	157,156	72,371	84,785	46%
BENEFITS	48,718	12,385	36,333	25%
TRAVEL	24,750	2,274	22,476	9%
SPACE COST	3,005,700	200,000	2,805,700	7%
SUPPLIES	8,800	7,550	1,250	86%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	30,307	43,215	(12,908)	143%
OTHER COSTS	109,610	17,588	92,022	16%
PROGRAM COSTS	-	10,063	(10,063)	No budget
INDIRECT	38,484	15,641	22,843	41%
TOTAL	3,423,525	381,087	3,042,439	11%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2023/24
BUDGET TO ACTUAL - 03/01/23 TO 9/30/23 (6 OF 12 MONTHS = 50.0%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	**$ 9,969,927**	**$ 5,016,407**	**50.3%**	**$ 4,953,520**
Expenditures				
Salaries	4,623,933	2,446,139	52.9%	2,177,794
Benefits @ 23.6% actual	1,197,709	585,658	48.9%	612,051
Total Personnel Costs	5,821,642	3,031,797	52.1%	2,789,845
Operating Costs				
Travel	88,000	57,583	65.4%	30,417
Space Costs	215,950	112,116	51.9%	103,834
Supplies	264,650	140,263	53.0%	124,387
Consultant/Contract	1,049,000	682,257	65.0%	366,743
Other Operating Costs	950,800	438,800	46.2%	512,000
Total Operating Costs	2,568,400	1,431,019	55.7%	1,137,381
Total Expenditures	**$ 8,390,042**	**$ 4,462,816**	**53.2%**	**$ 3,927,226**
Excess (Deficit) Indirect Revenue	**$ 1,579,885**	**$ 553,591**		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	$ 1,302,127	$ 743,534	57.1%	$ 558,593
Operations	2,700,165	1,296,847	48.0%	1,403,318
Executive	534,524	438,117	82.0%	96,407
Program Administration	-	341	Not budgeted	(341)
Finance	2,523,658	1,570,764	62.2%	952,894
Community Development	1,329,568	413,213	31.1%	916,355
	$ 8,390,042	$ 4,462,816	53.2%	$ 3,927,226

Prepared Date: 10/27/23

BOARD OF DIRECTORS

2024 BOARD & STANDING COMMITTEE MEETING CALENDAR

MONTH	PERSONNEL COMMITTEE	PRE COMMITTEE	B & F COMMITTEE	AUDIT & PENSION COMMITTEE	EXECUTIVE COMMITTEE	BOARD MEETINGS
January	1/10	1/17	1/24	1/25		1/31
February	2/7	2/14	2/21			2/28
March	3/6	3/13	3/20			3/27
April	4/3	4/10	4/17	4/18		4/24
May	5/8	5/15	5/22			5/29
June	6/5	6/12	6/18			6/26
July					7/17	
August	8/6	8/7	8/13	8/14		8/21
September	9/4	9/11	9/18			9/25
October	10/9	10/16	10/23			10/30
November	11/5	11/6	11/12	11/13		11/20
December					12/11	

- Board of Director Meetings and Committee Meetings are generally held at the Community Action Partnership or Kern Administrative Building, located at 1300 18th Street, Bakersfield, CA, or in some cases, remotely during a declared emergency or other circumstances. Advance notice will be provided in the event of a change in meeting location.
- Community Action Partnership of Kern follows the meeting guidelines of the Ralph M. Brown Act. All meetings are open to the public.

Notes:

- The June Budget & Finance Committee meeting will be held on Tuesday, June 18 due to the Juneteenth holiday on Wednesday, June 19.
- For the August Committee meetings, there are 2 Committee meetings per week for the first two weeks with the Board meeting on August 21, 2024, due to the NCAP Annual Convention the last week of August.
- For the November Committee meetings, there are 2 Committee meetings per week for the first two weeks, with the Board meeting on November 20, 2024, one week prior to the Thanksgiving holiday.
- No Standing Committee or Board meetings are scheduled in July & December. All items will be heard by the Executive Committee.

Approved: _____

MEMORANDUM

To: Board of Directors

From: Kelly Lowery, Food Bank Program Administrator

Date: November 29, 2023

Subject: *Agenda ItemV(l):* CalFoods Logistics Blanket Purchase Order – **Action Item**

Background
CalFoods Logistics is a food broker that offers truckloads of produce and protein on a first come, first served basis. Offers are received and can be unavailable within the day due to being accepted by other food banks, etc. The CAPK Food Bank needs to procure large amounts of produce and protein to support the growing free farmers markets and pantry programs. Being able to respond in real time with this vendor will expand our purchasing position by allowing resources to go further. Additionally, this vendor understands and works specifically with the food bank industry and can assist in identifying loads that will be eligible for certain grant funding.

This is a supplemental, add-on request; a blanket purchase order and sole source justification form were previously approved. However, the previous purchase order total was not sufficient to cover the remaining months in the fiscal year. Additionally, a new blanket purchase order is needed to include multiple fund codes to allow the program to apply invoices to various funding sources. We will be submitting a new BPO in February for the fiscal year beginning March 1.

Current Events
A request for a Blanket Purchase Order for $350,000 to cover the period of November 1, 2023, through February 29, 2024 to allow for the high volume of food that needs to be purchased through the end of the fiscal year.

Recommendation:
Staff recommends that the Board of Directors approve the blanket purchase order in the amount of $350,000.00.

Community Action Partnership of Kern
Business Services Department
5005 Business Park North · Bakersfield, CA 93309
(661) 336-5236 procurement@capk.org

SOLE SOURCE JUSTIFICATION FORM

Sole source purchases are not permitted except when clearly and thoroughly justified.

1. Estimated contract amount: **$350,000.00** Account Code(s): **See attachment.**

2. Recommended supplier name, address, phone, fax, e-mail, and contact name and title: **Cal Food Logistics 3478 Buskirk Ave Ste 346 Pleasant Hill CA 94523 info@calfoods.org**

3. Description of requested items or services and their purpose(s) **Purchased Fresh Produce for Cal- Food Grant.**

4. Reason(s) for requesting a sole source purchase:

- ☐ Original manufacturer or provider; no other local distributors exist.
- ☐ Only local distributor for the original manufacturer or provider.
- ☐ Parts or equipment not interchangeable with similar parts of another manufacturer.
- ☐ Only known item or service matching the requested needs or performing the intended task.
- ☐ Sole provider of a licensed or patented good or service.
- ☐ Sole provider of items compatible with existing equipment, inventory, systems, programs or services.
- ☐ Sole provider of goods or service established as standard (please provide evidence of such a standard).
- ☐ Sole provider of factory-authorized warranty service.
- X None of the above applies. Please attach a detailed explanation and justification for this sole source request.

5. Explain why the product or service requested is the only one that can satisfy your requirements, as well as why alternatives are unacceptable. Be specific with regard to specifications. Attach additional pages if necessary.

REQUESTED BY:

Maricela Conde _____ Admin Supervisor ____ 11/21/23
PRINTED NAME TITLE DATE

CEDS Fiscal: _____ Date: _____
Assistant Director of Finance/Fiscal Analyst

I hereby certify that, to the best of my knowledge, the above justification is accurate and request that a sole source be approved for the procurement of the above requested items or services.

Division Director: _____ Date: 11/22/2023

Authorization: ☒ **APPROVED** ☐ **NOT APPROVED**

Business Manager: Kerri Davis Date: 11/28/2023

Account Codes(s):

7145-216-102-120-000-00-2-1

7145-216-104-120-000-00-2-1

7145-216-087-120-000-00-2-1

7145-485-005-120-000-00-2-1

7145-114-000-120-000-00-2-1

7145-494-000-120-000-00-2-1

7145-216-000-120-000-00-2-1

#5

Cal- Foods Logistics is a food broker that offers truckloads of produce and protein on a first-come, first-serve basis. Offers are received and can be unavailable within the day due to being accepted by other food banks etc. The Capk Food Bank needs to procure large amounts of produce and protein to support the free farmer's markets and pantry programs. Being able to respond in real time with this vendor will expand our purchasing strengths by allowing resources to go further. Additionally, this vendor understands and works with the food bank industry and can assist in identifying loads that will be eligible for certain grant funding.

Advanced ordering for discounted produce and protein is challenged by several factors including but not limited to season of the year weather, retail market fluctuation, etc. Being able to respond in real time will save CAPK Food Bank time, money, and staff resources.

Note:

Cal-foods Logistics is an active vendor. We already submitted a Sole Source Justification form. This is just a BPO for the remainder of the fiscal year. We will be submitting a new BPO for the following fiscal year as well.

MEMORANDUM

To: Board of Directors

From: Catherine Anspach, Director of Development

Date: November 29, 2023

Subject: *Agenda Item VI(a):* Spring 2024 Fundraising Event “Gourmet for Good” - **Info Item**

The CAPK Foundation is set to host its inaugural fundraising event, "Gourmet for Good”, on Saturday, June 1, 2024. The venue for this event is at the Johnson Estate located at 5916 Alfred Harrell Highway, Bakersfield, CA.

This event is anticipating approximately 200-250 attendees, and it aims to generate vital support for the CAPK Foundation General Fund, which in turn helps support CAPK Programs and Services.

The goal for this event is $175,000 and projected expenses of $75,000. The net goal, after expenses, stands at $100,000.

The sponsorship packages are attached for consideration. The Foundation is looking forward to the CAPK Board of Director’s support in making "Gourmet for Good" a resounding success.

Attachment:
Gourmet For Good Sponsor Packet

GOURMET for GOOD

presented by
THE CAPK
FOUNDATION

JUNE 1, 2024
Estimated Attendance: 250 persons
to be held at the Johnson Estate

Total Goal	$175,000
Estimated Expenses	$ 75,000
Net Goal	**$ 100,000**

capk
FOUNDATION
COMMUNITY ACTION PARTNERSHIP OF KERN

GOURMET for GOOD

presented by
THE CAPK
FOUNDATION

2024 SPONSORSHIP PACKAGES

capk
FOUNDATION
COMMUNITY ACTION PARTNERSHIP OF KERN

GOURMET for GOOD

presented by THE CAPK FOUNDATION

Welcome to the inaugural GOURMET FOR GOOD, an event to be held Saturday, June 1, 2024 to benefit the Community Action Partnership of Kern (CAPK) Foundation that promises an unforgettable blend of savory cuisine, delightful libations and divine desserts.

The Foundation was founded in 2020 and serves as the philanthropic arm of CAPK. Our mission is to support and uplift CAPK's various programs through monetary contributions and volunteer activities. We strive to make a place where poverty is rare, homelessness is brief and temporary, the hungry are nourished, all children have equal access to learning, and everyone has the chance to reach their full potential.

The CAPK team works tirelessly every day to provide programs and services that help our neighbors in need achieve stability and pursue self-sufficiency. In 2022, CAPK served nearly 94,000 individuals in Kern County, and we know this number will grow as our community continues to be impacted by economic instability.

Together, CAPK continues to work on meeting the ever-growing needs of our community. As an event sponsor for GOURMET FOR GOOD, your partnership has the power to create genuine and enduring transformations in the lives of our neighbors who are struggling right here in Kern County.

With gratitude,

Kevin Burton
Board Chair
CAPK Foundation

Ariana Joven
Vice-Chair
CAPK Foundation









GOURMET for GOOD

presented by THE CAPK FOUNDATION

PLATINUM GOURMET SPONSOR

Exclusive *(One Available)* **$20,000**

Exclusive recognition as Presenting Sponsor of the Inaugural event
Exclusive recognition as Presenting Sponsor on the Save the Date
Speaking opportunity at event
Prominent recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Prominent placement of full-page advertisement in event program
Prominent placement of company logo on newsletter, social media & website
Opportunity to have a premier item in swag bag
Three VIP tables of eight
Valet Parking

EPICUREAN ELITE SPONSOR

$15,000

Recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Full-page advertisement in event program
Your company logo on newsletter, social media and website
Opportunity to have a premier item in swag bag
Two VIP tables of eight
Valet Parking

SILVER SAVORY SPONSOR

$10,000

Recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Half-page advertisement in event program
Your company logo on newsletter, social media and website
Two VIP tables of eight
Valet Parking

GOURMET GALA ENTHUSIAST

$5,000

Recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Quarter page advertisement in event program
Your company logo on newsletter, social media and website
One VIP table of eight
Valet Parking

TAX ID# 86-1249865

capk FOUNDATION
COMMUNITY ACTION PARTNERSHIP OF KERN

GOURMET for GOOD

presented by THE CAPK FOUNDATION

SPECIALTY SPONSORSHIPS

Libation Station Sponsor $3,500
Exclusive Sponsor of the featured Specialty Cocktail Area
Company Logo displayed at Station
Company Logo on cocktail napkins
Recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Recognition in Event Program
Four reserved tickets to event

Divine Dessert Station Sponsor $3,500
Exclusive Sponsor of the featured Dessert Area
Company Logo displayed at Station
Recognition on LED Wall Banner displays
On-stage verbal recognition throughout event
Recognition in Event Program
Four reserved tickets to event

Wine Sponsor $2,000
Recognition on LED Wall Banner displays
Recognition in Event Program
Two reserved tickets to event

Entertainment Sponsor $2,000
Recognition on LED Wall Banner displays
Recognition in Event Program
Two reserved tickets to event

Photo Booth Sponsor $2,000
Recognition on LED Wall Banner displays
Recognition in Event Program
Two reserved tickets to event

Reserved Table of Eight $1,000

Individual Ticket $125

capk FOUNDATION
COMMUNITY ACTION PARTNERSHIP OF KERN

TAX ID# 86-1249865



The CAPK Foundation serves as the philanthropic arm of Community Action Partnership of Kern (CAPK). We seek to provide the necessary funding to empower low-income individuals and families with the resources in times of uncertainty. By forging strategic partnerships, we form a powerful force to improve our community. We believe we can make a place where poverty is rare, homelessness is brief and temporary, the hungry are nourished and all children have equal access to learning.

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.

www.capkfoundation.org

capk FOUNDATION
COMMUNITY ACTION PARTNERSHIP OF KERN

GOURMET for GOOD

presented by THE CAPK FOUNDATION

SPONSORSHIP AGREEMENT

Yes, we will support the CAPK Foundation in sponsoring
GOURMET FOR GOOD on June 1, 2024

Please select a Sponsor Level

☐ Platinum Gourmet Sponsor	$20,000
☐ Epicurean Elite Sponsor	$15,000
☐ Silver Savory Sponsor	$10,000
☐ Gourmet Gala Enthusiast	$5,000
☐ Libation Station Sponsor	$3,500
☐ Divine Dessert Sponsor	$3,500
☐ Wine Sponsor	$2,000
☐ Entertainment Sponsor	$2,000
☐ Photo Booth Sponsor	$2,000

SPONSOR INFORMATION

Contact Name _____

Company Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____

Email Address _____

Please list how you would like your name/company name
to appear in event materials

_____

PAYMENT INFORMATION

☐ Please bill me ☐ Check Enclosed

Or scan this code to make a credit card payment

SCAN ME

SEND COMPLETED FORM TO: CAPK Foundation 5005 Business Park N. Bakersfield, CA 93309
or email Catherine Anspach at canspach@capk.org

MEMORANDUM

To: Board of Directors

From: Lisa Gonzales, Program Governance Coordinator

Date: November 29, 2023

Subject: *Agenda Item VII(a)*: November Policy Council Report – **Action Item**

The Policy Council met on October 17, 2023, at The Hungry Hunter Steak House for their member recognition banquet and final meeting of the 2022-2023 term for which a quorum was established.

Jeremy Tobias, CAPK Chief Executive Officer, Louis Gill, CAPK Chief Program Officer and Yolanda Gonzales, Director of Head Start/State Child Development each addressed Policy Council members and applauded them for their time, commitment, and dedication they have shown in serving on the Council. Deep gratitude was expressed for all that members have done in support of the program, which in turn benefits the children and families served as well as the entire community.

Several action items were brought before the Council which included, a 2022-2023 budget revision, the first-year funding application (2024-2025) for the next 5-year grant cycle (2024-2029) as well as the 2022-2023 Head Start/Early Head Start Self-Assessment. Thorough information for each of these three items was shared with the Policy Council independent of one another with subsequent unanimous approval received for all.

The next Policy Council meeting, which will also be the first meeting of the 2023-2024 term is scheduled for November 27, 2023.

Recommendation:

The Policy Council requests Board approval of the November Report and the Policy Council meeting minutes from October 17, 2023.

Attachment:

Policy Council Meeting Minutes from October 17, 2023.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL COMMITTEE MEETING MINUTES
October 17, 2023
The Hungry Hunter Steakhouse
3580 Rosedale Hwy, Bakersfield, CA 93308

1. Call to Order
   Policy Council Chairperson, Ruby Cruz called the meeting to order at 6:28 p.m.
   a. Roll call was taken, and a quorum was established.
   Policy Council Members Present: Ruby Cruz, Fatima Echeverria, Guillermina Herrera, Nila Hogan, Pablo Reyes, Ana Vigil, Jennifer Wilson

2. Public Comments
   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 three 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

3. Standing Committee Reports
   a. School Readiness Committee
      Jenifer Wilson provided the Policy Council School Readiness Committee report stating the committee met on five occasions during the 2022-2023 term beginning with a discussion as to what school readiness meant to committee members. Over the course of these meetings members learned about Developmental Results Desired Profile (DRDP) and other measures used to access children enrolled in the program and how data from these assessments is used to create school readiness goals. Members were also provided information about family engagement and the role it plays in school readiness, with information shared about ReadyRosie, s'more newsletters, and more. Also provided was an overview of inclusion services, which included discussion about IEPs, IFSPs as well as the ages and stages questionnaire. Home base staff also provided a presentation to the committee which spoke about the importance of building relationships with families and provided an overview of home visits and socializations. The School Readiness Committee concluded its final meeting with an in-depth review of the proposed school readiness goals for the 2023-2024 program year. This included specifics such as what the proposed goals were, how they were created, review of data outcomes and more. Members had an opportunity to ask questions and provide feedback on the proposed goals. Subsequently, the goals were approved by both the Policy Council and the CAPK Board of Directors and are now being implemented during the 2023-2024 program year.
   b. Planning Committee
      Guillermina Herrera shared the Policy Council Planning Committee report noting the committee last met on October 3, 2023. During this meeting, the Enrollment and Average Daily Attendance report for September 2023 was reviewed with Head Start reporting enrollment at 64% and Early Head Start reporting enrollment at 72%. The program onboarded twelve new staff, however there were also thirteen resignations during this reporting period. The Child Adult Care Food Program report for August 2023 was shared with planning members with over sixty-four thousand meals delivered to centers. Members were informed that there is a new pilot program underway to streamline the application process for families who are seeking Head Start services. It was also shared that the program received notification that it was selected by the California Department of Education for a contract monitoring review. This will take place during the current fiscal year, 2023-2024 with specific dates not yet known. This review ensures contract compliance and program quality among other things.
   c. Budget & Finance Committee
      Budget and Finance Committee chairperson, Pablo Reyes stated that over the past year of this term, the committee has had the opportunity to review in detail all financial documents, from the Head Start, and Early Head Start grants and more. Each month the committee was also presented with parent activity reports as well as parent local travel and childcare reports. The non-federal share in-kind reports were also shared monthly for all child development centers including our partnership programs and home base. During each meeting committee members had the opportunity to ask question, seek clarification and to comment on all information received. The information provided was always clearly detailed and well defined, making it easy to comprehend and understand all that was shared.

d. Bylaws Committee

Policy Council Bylaws committee member, Fatima Echeverria provided the committee report. During the 2022-2023 term the committee had four meetings. Over the course of these meetings the Policy Council Bylaws were reviewed in their entirety to ensure the document was meeting the needs of the Council and following the requirements as outlined in the Head Start Program Performance Standards and the Head Start Act. After reviewing the bylaws and engaging in thorough, in-depth discussion, the committee did not feel any changes were warranted to the documents. Noteworthy activity included the review of data in relation to Policy Council meeting attendance in both an in-person setting as well as virtually. Data provided was reflective of three previous terms as well as information from the current 2022-2023 term. Based upon the data shared the virtual setting provided the best attendance. The committee was also introduced to the self-paced, interactive 5-ipart training series, *Head Start Leadership and Governance: Values, Regulations and Skills* as found on the Early Childhood Learning and Knowledge Center. The consensus of the committee was that reviewing the bylaws section by section provided them a better understanding of the document as well as the processes of the Council.

4. Presentations

a. Recognition of 2022-2023 Policy Council Members – Jeremy Tobias, CEO Community Action Partnership of Kern & Yolanda Gonzales, Head Start/State Child Development Director

Jeremy Tobias and Yolanda Gonzales expressed words of gratitude and appreciation to Policy Council members for their term of service and the commitment they have shown. Chief Program Officer, Louis Gill also thanked members for their service. He went on to share that our children learn by what they see, and members' children see their parents participating in meetings and being active in their education which is a gift. One by one members were called upon as Jeremy and Yolanda presented them with certificates of recognition and letters of recommendation.

5. Consent Agenda *ACTION

The Consent Agenda consists of items that are considered routine and non-controversial. These items are approved in one motion unless a member of the Council or the public requests removal of a particular item. If comment or discussion is requested, the item will be removed from the Consent Agenda and will be considered in the order listed.

a. Policy Council Meeting Minutes – September 26, 2023
b. Budget & Finance Committee Meeting Minutes – September 19 , 2022
c. Planning Committee Meeting Minutes – October 3, 2023 (English/Spanish)
d. Head Start Budget vs. Actual Expenditures, March 1, 2023, to August 31, 2023
e. Early Head Start Budget vs. Actual Expenditures, March 1, 2022, to August 31, 2023
f. Head Start and Early Head Start Non-Federal Share and In-Kind Report, March 1, 2023 – August 31, 2023
g. Early Head Start Childcare Partnerships Non-Federal and In-Kind Report, March 1, 2023 – August 31, 2023
h. Parent Local Travel & Childcare through August 31, 2023
i. Parent Activity Funds through August 31, 2023
j. Head Start Program Review Evaluation (PRE) Report – September 2023
k. Children's Mobile Immunization Clinic – October 2023 (English/Spanish)
l. Free Health Screenings – Binational Health – Octobe 21, 2023, Calvary Bakersfield, 4040 Niles Street
m. Patty's Safe Trunk and Treat – October 28, 2023, West Coast Tire & Auto Center, 3723 Auburn Street, Bakersfield, CA
n. Signs of an Abusive Relationship – Kern County Department of Human Services
o. Warning Signs – Emerge Center Against Domestic Abuse
p. Power & Control Wheel – Emerge Center Against Domestic Abuse
q. Effects of Domestic Violence on Children – Kern County Department of Human Services
r. Dr. Kirk Monthly Parent Trainings – CAPK Head Start Wellness
s. Head Start Recruitment Flyer (English/Spanish)
t. Early Head Start San Joaquin Recruitment Flyer (English/Spanish)
u. Home Visiting Program (English/Spanish)

Nila Hogan made a motion to approve consent agenda items (a) through (u); seconded by Jennifer Wilson. Motion carried unanimously.

6. New Business *ACTION

a. 2023-2024 Head Start & Early Head Start Budget Revision – Jerry Meade, Assistant Director ~ Program
Jerry stated that as we approach the culmination of the current fiscal year, and through ongoing monitoring and review of budget to actual figures, the Head Start division is proposing reallocation of potential savings within the budget to other categories. In continuing, Jerry shared that in meeting in partnership with the Finance division there have been identified savings in the Head Start/Early Head Start (Kern) grant in the areas of personnel and fringe benefits. These savings have been attributed to staff vacancies. Budget detail, including specific categories were provided to and reviewed with members. During review of the information, it was stated that the proposed reallocation of funds would be to the categories of Travel, Equipment, Supply and Other. Reallocating funds to Travel would support increased travel opportunities for staff training while funds reallocated to Supplies and Other would support expenditures for outdoor environments as well as minor repairs and renovations at Head Start/Early Head Start sites. Jerry reminded members that to submit this budget revision request to the Office of Head Start it is being brought before Policy Council to obtain necessary approval and will subsequently also be brought before the CAPK Board of Directors as well. Upon conclusion of the presentation a motion was made by Pablo Reyes, seconded by Nila Hogan to approve the submission of the Budget Revision for the Head Start and Early Head Start Kern grant (#09CH011132) for the funding year 2023-2024. Motion carried unanimously.

b. 2024-2025 Head Start & Early Head Start Refunding Application Budget Detail– Jerry Meade, Assistant Director ~ Program
An application overview for the first funding period of the 2024-2029 grant cycle was shared with members by Assistant Director, Jerry Meade which represented the funding period of March 1, 2024 through February 28, 2025. It was stated that the application would include program goals that support the CAPK's strategy to meet the communities with the greatest of needs throughout this 5-year grant cycle. Jerry shared programmatic changes within the first yearly application in an extremely detailed manner. These changes included the adoption of a new compensation schedule for Head Start employees, the addition of a Family Childcare program option, revisions to funded enrollment as well as a conversion request to realign funding from Head Start to Early Head Start. Along with the intensely detailed information shared, members were also provided budget detail for each of the components which in turn Jerry reviewed line by line with members. Additional relevant information shared included the number of staffing vacancies as of the previous month, as well as discussion on classroom closures, adjustments to program options to support an increase for cost per child, a wage comparability study as well as a rich benefit package and more. At the conclusion of this thorough presentation, along with the opportunity for questions and/or clarification a motion was made by Nila Hogan and seconded by Fatima Echeverria to approve the 2024-2025 Funding Application and budget detail. Motion carried unanimously.

c. 2022-2023 Head Start & Early Head Start Self-Assessment – Sylvia Ortega, Quality Assurance Administrator
Sylvia shared that the Head Start/State Child Development program conducts a self-assessment on an annual basis. This assessment is used to measure the program's effectiveness in meeting the goals and objectives set forth. It also allows the program the opportunity to identify and make any course corrections that may be necessary early on so as not to be noted as a "finding" during a federal review. The various areas in which the agency must self-assess were shared with members which included but were not limited to, the implementation systems and services of program governance and management systems, fiscal integrity, environmental health and safety, comprehensive services, school readiness and more. Members were provided with a summary of the 2022-2023 self-assessment process as well as the self-assessment report for the same reporting period. Sylvia reviewed this information with members noting that the self-assessment did result in two program findings. These findings were in the areas of Wage Comparability and Full Enrollment. It was noted that the program is in the process of conducting an internal wage compensation comparability study as well as actively working on its full enrollment initiative. It was noted that plans of action to address the areas of finding have been completed and the self-assessment results are used to update applicable policies and procedures as well as to develop improved strategies for the program's grant application for the subsequent year. Sylvia also noted there were areas of strengths denoted as well. This was evident in child outcomes, readiness for kindergarten as well as engaging environments that encouraged focused play, critical thinking, peer collaboration and autonomy. It was also noted that another strength included the availability of coaching and support to all teachers. Nila Hogan made a motion to approve the 2022-2023 Head Start and Early Head Start Self-Assessment report, seconded by Pablo Reyes. Motion carried unanimously.

7. Standing Reports
   a. Program Governance – Lisa Gonzales, Program Governance Coordinator
      Lisa expressed appreciation for the opportunity to have this recognition event/meeting in person. She thanked members for their attendance, noting how wonderful it was to see everyone and have those in person interactions. Lisa thanked members for their commitment and service to Policy Council over this past term, adding that together Council members have approved budget revisions, school readiness goals, and most recently a refunding application so that we may continue to provide high quality services to children and families in our community and more! In closing, Lisa also thanked staff members for all their support and wished Policy Council members well as they continued their journey. Lisa added she looks forward to the upcoming 2023-2024 Policy Council term and seeing those members who were elected and will continue their service.
   b. Community Representative – Nila Hogan, Y-Empowerment
      Nila expressed appreciation for the opportunity to serve on the Council for the past 5 years, noting that this is her last term. She wished everyone well and said she will miss Policy Council. Nila also shared a Fall event to be held on October 27, 2023 from 5:00 p.m. – 8:00 p.m. courtesy of Open Door.
   c. Board of Directors – Ana Vigil, CAPK Board Member
      Ana shared that she was very grateful for the opportunity to be a part of the Policy Council. She added that was nice to see all the parental involvement and all the questions parents had. Ana shared that she too was once a Policy Council parent member and now she is a member of the CAPK Board of Directors, adding that if they (parents) want, this could one day be in their future too! Ana also thanked Lisa for all the reminders about meetings, which were very helpful.
   d. Head Start/State Child Development – Yolanda Gonzales, Head Start/State Child Development Director
      Yolanda applauded Policy Council members for their work and commitment during this term. She added that recruitment to support full enrollment continues and encouraged parents to share their story with others; adding that we also continue to recruit staff as well. Yolanda again thanked members for all they do and stated she was looking forward to seeing returning members in the 2023-2024 Policy Council term.

8. Policy Council Chairperson Report
   Ruby thanked everyone for their attendance. She noted how great it was to see everyone in person and expressed gratitude for such. Ruby also said she appreciated the opportunity to participate on Policy Council and to be the Chairperson even though she still sometimes gets nervous. Ruby added that she has learned a lot.

9. Policy Council Member Comments
   Members were given an opportunity to share comments with members expressing appreciation and thankfulness for their time of service on Policy Council. Members also thanked Lisa for all her support and information that is shared with them. Others noted that they appreciated all the reports shared, from budgets to self-assessments and everything in between. It was added that the candidness, thoroughness and transparency of all reports is very much appreciated. Members also expressed much appreciation for executive administrative staff and all the information shared over this term.

10. Adjournment
    Meeting was adjourned at 7:48 p.m.