



DATE	May 22, 2024
TIME	12:00 pm
LOCATION	CAPK Administrative Office 1300 18 th St., 3 rd Floor Bakersfield, CA 93301

Budget & Finance Committee Agenda

1. Call to Order

2. Roll Call

Michelle Jara Rangel
Denise Boshers

Mia Cifuentes
Fatima Echeverria

3. Public Comments

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

4. New Business

- | | |
|---|--|
| a. Head Start / Early Head Start Budget to Actual Reports for March 31, 2024 - Info Item | Tracy Webster, Chief Financial Officer,
Gabrielle Alexander, Director of
Finance, & Louis Rodriguez, Head Start
Finance Administrator |
| 1. Head Start Budget to Actual for the Period Ended March 31, 2024 (p. 3-5) | |
| 2. Early Head Start Budget to Actual for the Period Ended March 31, 2024 (p. 6-10) | |
| 3. Head Start (No Cost Extension) for the Period Ended March 31, 2024 (p. 11-12) | |
| 4. Early Head Start (No Cost Extension) for the Period Ended March 31, 2024 (p. 13-14) | |
| 5. Head Start Building Proceeds for Central Kitchen as of March 31, 2024 (p. 15-16) | |
| b. March 2024 Financial Report – Action Item (p. 17-116) | Tracy Webster, Chief Financial Officer,
Gabrielle Alexander, Director of Finance |
| c. Cost of Living Adjustment (COLA) – Action Item (p. 117-131) | Tracy Webster, Chief Financial Officer,
Gabrielle Alexander, Director of Finance |
| d. Agency-Wide Budget Revision #1 – Action Item (p. 132-144) | Tracy Webster, Chief Financial Officer,
Gabrielle Alexander, Director of Finance |
| e. 2-1-1 Call Center FY 2024-27 Kings County United Way Service Agreement – Action Item (p. 145-149) | Pritika Ram, Chief Business Development
Officer, |

- | | |
|--|---|
| f. Resolution to Approve the Submission of the 2024 Supplemental Low-Income Home Energy Assistance Program (SLIHEAP) Contract 24Q-2561 – Action Item (p. 150-254) | Wilfredo Cruz, Energy Program Administrator |
| g. Accounting & Financial Policies & Procedures Manual DRAFT – Info Item (p. 255-428) | Tracy Webster, Chief Financial Officer,
Gabrielle Alexander, Director of Finance |

5. Committee Member Comments

6. Next Scheduled Meeting

Budget & Finance Committee Meeting
Wednesday, June 18, 2024
1300 18th St., 3rd Floor, Executive Conference Room
Bakersfield, CA 93301

7. Adjournment

This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 1300 18th St. Bakersfield, CA and online at www.capk.org by 12:00 pm, May 17, 2024 by Glyniet Campbell, Administrative Coordinator.



MEMORANDUM

To: Budget and Finance Committee

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

Date: May 22, 2024

Subject: *4a Head Start* Budget to Actual Report for the period ended March 31, 2024 – **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 first-year budget period is March 1, 2024, through February 28, 2025.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2024, through March 31, 2024. One month (8.3%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 3% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 6% of the budget.

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

The non-Federal share is at 9% of the budget.

Community Action Partnership of Kern

Head Start

Budget to Actual Report

Budget Period: March 1, 2024 - February 28, 2025

Report Period: March 1, 2024 - March 31, 2024

Month 1 of 12 (8.3%)

Prepared 05/03/2024

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,135,302	73,319	8,061,983	1%	99%
FRINGE BENEFITS	2,601,970	137,172	2,464,798	5%	95%
TRAVEL	-	-	-		
EQUIPMENT	-	-	-		
SUPPLIES	535,017	58,308	476,709	11%	89%
CONTRACTUAL	192,811	8,916	183,895	5%	95%
CONSTRUCTION	-	-	-		
OTHER	3,752,064	197,456	3,554,608	5%	95%
INDIRECT	1,443,154	41,436	1,401,718	3%	97%
TOTAL BASE FUNDING	16,660,318	516,608	16,143,710	3%	97%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	60,904	2,650	58,254	4%	96%
SUPPLIES	23,986	-	23,986	0%	100%
CONTRACTUAL	12,800	-	12,800	0%	100%
OTHER	63,752	7,565	56,187	12%	88%
INDIRECT	16,144	-	16,144	0%	100%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	10,215	167,371	6%	94%

GRAND TOTAL HS FEDERAL FUNDS	16,837,904	526,822	16,311,082	3%	97%
-------------------------------------	-------------------	----------------	-------------------	-----------	------------

HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,252,076	84,965	2,167,111	4%	96%
CALIF DEPT OF ED	10,925,665	1,101,278	9,824,387	10%	90%
TOTAL NON-FEDERAL	13,177,741	1,186,243	11,991,498	9%	91%

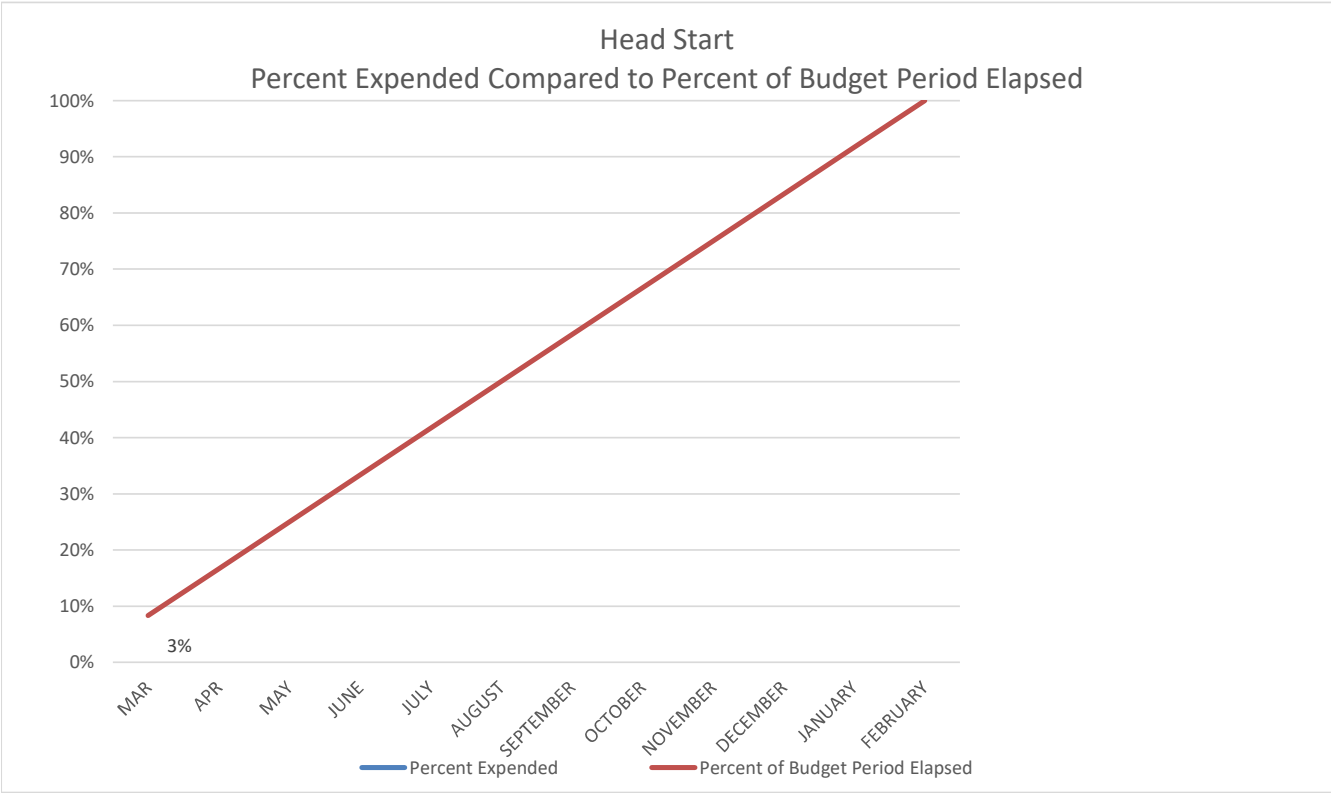
Budget reflects Notice of Award #09CH012489-01-00

Actual expenditures include posted expenditures and estimated adjustments through 03/31/2024

Administrative Cost for HS and EHS Combined 0.2%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	61,582	-	-	-	61,582	4/4/2024
Lowe's	4,348	40,293	26,252	(171)	70,721	4/2/2024
Smart & Final	639	-	-	-	639	4/1/2024
Save Mart	1,387	-	-	-	1,387	4/8/2024
Chevron & Texaco Business Card	8,724	-	-	-	8,724	4/1/2024
Home Depot	14,487	2,461	227	13	17,189	4/5/2024
	91,167	42,754	26,479	(158)	160,242	





MEMORANDUM

To: Budget and Finance Committee

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

Date: May 22, 2024

Subject: *Early Head Start*
Budget to Actual Report for the period ended March 31, 2024 – **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 first-year budget period is March 1, 2024, through February 28, 2025.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2024, through March 31, 2024. One month (8.3%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 3% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 4% of the budget.

Community Action Partnership of Kern
Early Head Start
Budget to Actual Report
Budget Period: March 1, 2024 - February 28, 2025
Report Period: March 1, 2024 - March 31, 2024
Month 1 of 12 (8.3%)

Prepared 05/03/2024

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	12,030,370	186,728	11,843,642	2%	98%
FRINGE BENEFITS	3,730,806	133,300	3,597,506	4%	96%
TRAVEL	-	-	-		
EQUIPMENT	-	-	-		
SUPPLIES	761,608	45,708	715,900	6%	94%
CONTRACTUAL	1,006,585	15,484	991,101	2%	98%
CONSTRUCTION	-	-	-		
OTHER	2,517,894	116,800	2,401,094	5%	95%
INDIRECT	1,953,770	66,076	1,887,694	3%	97%
TOTAL BASE FUNDING	22,001,033	564,096	21,436,937	3%	97%

TRAINING & TECHNICAL ASSISTANCE

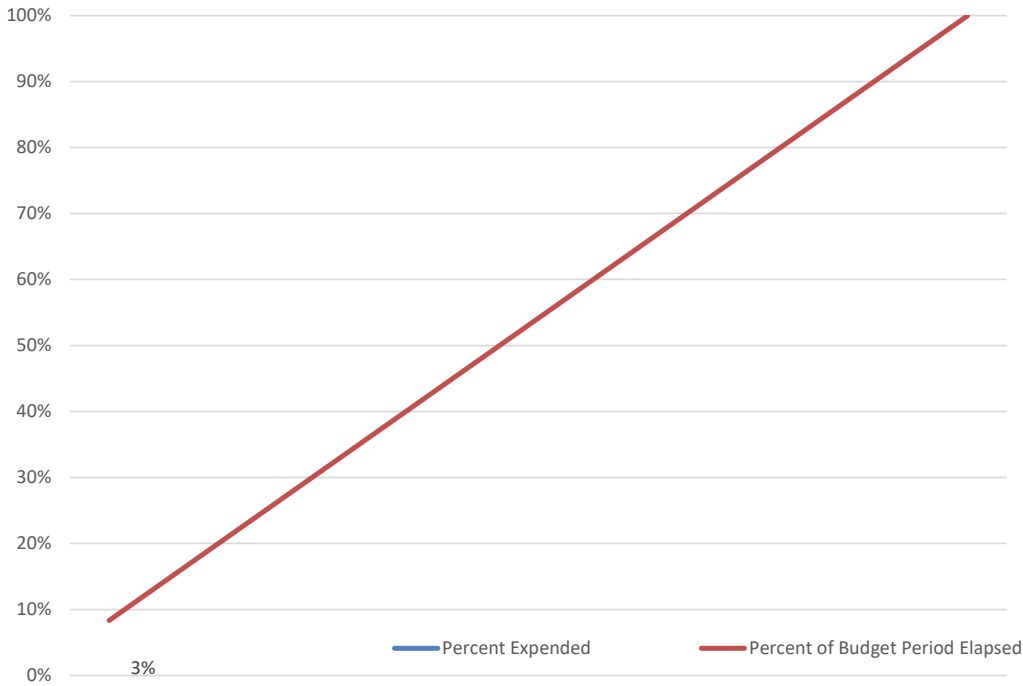
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	6,956	111,676	6%	94%
SUPPLIES	30,013	45	29,968	0%	100%
CONTRACTUAL	26,080	667	25,413	3%	97%
OTHER	137,953	6,037	131,916	4%	96%
INDIRECT	31,268	1,266	30,002	4%	96%
TOTAL TRAINING & TECHNICAL ASSISTANCE	343,946	14,971	328,975	4%	96%

GRAND TOTAL EHS FEDERAL FUNDS	22,344,979	579,067	21,765,912	3%	97%
--------------------------------------	-------------------	----------------	-------------------	-----------	------------

Budget reflects Notice of Award #09CH012489-01-00

Actual expenditures include posted expenditures and estimated adjustments through 03/31/2024

Early Head Start
Percent Expended Compared to 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, 2024 through February 28, 2025
Report for period ending March 31, 2024 (Month 1 of 12)
Percent of budget period elapsed: 8.3%

LOCATION	Enroll- ment	March	April	May	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	34	10,121	0	0	10,121	Kern	43,028	24%
Alicante	17	162	0	0	162	Kern	21,514	1%
Angela Martinez	75	21,440	0	0	21,440	Kern	94,916	23%
Broadway	37	2,621	0	0	2,621	Kern	46,825	6%
California City	17	115	0	0	115	Kern	21,514	1%
Cleo Foran	23	8,026	0	0	8,026	Kern	29,107	28%
Delano	60	20,091	0	0	20,091	Kern	75,933	26%
East California	52	9,701	0	0	9,701	Kern	65,808	15%
Fairfax	34	6,774	0	0	6,774	Kern	43,028	16%
Harvey L. Hall	146	525	0	0	525	Kern	184,769	0%
Heritage	17	95	0	0	95	Kern	21,514	0%
Home Base	160	227	0	0	227	Kern	202,487	0%
Lamont	20	310	0	0	310	Kern	25,311	1%
Martha J. Morgan	50	239	0	0	239	Kern	63,277	0%
McFarland	20	215	0	0	215	Kern	25,311	1%
Mojave	20	162	0	0	162	Kern	25,311	1%
Oasis	42	60	0	0	60	Kern	53,153	0%
Pete H. Parra	116	787	0	0	787	Kern	146,803	1%
Primeros Pasos	67	592	0	0	592	Kern	84,791	1%
Rosamond	34	145	0	0	145	Kern	43,028	0%
San Diego	32	119	0	0	119	Kern	40,497	0%
Seibert	20	0	0	0	0	Kern	25,311	0%
Shafter	17	119	0	0	119	Kern	21,514	1%
Shafter HS/EHS	24	64	0	0	64	Kern	30,373	0%
Sterling	134	107	0	0	107	Kern	169,583	0%
Stockdale Head Start	45							
Sunrise Villa	17	95	0	0	95	Kern	21,514	0%
Taft	54	227	0	0	227	Kern	68,339	0%
Tehachapi	15	567	0	0	567	Kern	18,983	3%
Vineland	17	191	0	0	191	Kern	21,514	1%
Virginia	17	84	0	0	84	Kern	21,514	0%
Wesley	60	413	0	0	413	Kern	75,933	1%
Willow	37	161	0	0	161	Kern	46,825	0%
Governance		0	0	0	0	Kern	15,000	0%
Program Services		0	0	0	0	Kern/SJC	74,265	0%
California Street	24	72	0	0	72	SJC	30,373	0%
Chrisman	16	0	0	0	0	SJC	20,249	0%
Gianone	0	0	0	0	0	SJC	0	0%
Kennedy	16	143	0	0	143	SJC	20,249	1%
Lodi Home Base	30	48	0	0	48	SJC	37,966	0%
Lodi UCC	24	0	0	0	0	SJC	30,373	0%
Manteca Home Base	11	0	0	0	0	SJC	13,921	0%
Mardi Massel	16	0	0	0	0	SJC	20,249	0%
St. Mary's	24	0	0	0	0	SJC	30,373	0%
Stockton Home Base	27	76	0	0	76	SJC	34,170	0%
Tracy Home Base	12	0	0	0	0	SJC	15,187	0%
Lathrop (old Walnut)	24	72	0	0	72	SJC	30,373	0%
SUBTOTAL IN-KIND	1,754	84,965	0	0	84,965	0	2,252,076	4%
x								
State General Child Care*	261,877	0	0	0	261,877	Kern	3,481,300	8%
State Preschool*	620,606	0	0	0	620,606	Kern	6,219,213	10%
State Migrant Child Care*	4,433	0	0	0	4,433	Kern	50,000	9%
SUBTOTAL CA DEPT of ED	886,916	0	0	0	886,916		9,750,513	9%
x								
State General Child Care*	209,012	0	0	0	209,012	SJC	1,175,152	18%
SUBTOTAL CA DEPT of ED	209,012	0	0	0	209,012		1,175,152	18%
GRAND TOTAL	1,180,893	0	0	0	1,180,893		13,177,741	9%
5,350								
<u>1,186,243</u>								

**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, 2024 through February 28, 2025
Report for period ending March 31, 2024 (Month 01 of 12)**

Percent of year elapsed: **8.3%**

LOCATION	FUNDED ENROLL- MENT	Mar 2023	Apr 2023	May 2023	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Angela Martinez	24	5,030	0	0	5,030	103,398	5%
Kern Community College District - BC	32	0	0	0	0	137,864	0%
KCSOS - Blanton	16	262	0	0	262	68,932	0%
Garden Pathways	11	0	0	0	0	47,391	0%
Taft College	42	57	0	0	57	180,947	0%
Escuelita Hernandez	16	0	0	0	0	68,932	0%
TBD	11	0	0	0	0	47,391	0%
Program Services		0	0	0	0		
Admin Services		0	0	0	0		
GRAND TOTAL	152	5,350	0	0	5,350	654,854	1%

Budget reflects Notice of Award #09CH012489-01-00



MEMORANDUM

To: Budget and Finance Committee

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

Date: May 22, 2024

Subject: *Head Start (No Cost Extension)*
Budget to Actual Report for the period ended March 31, 2024 – **Info Item**

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2023, through March 31, 2024. Thirteen months (54.2%) of the 24-month budget period have elapsed. The office of Head Start processed a no cost extension to the prior year contract through February 28, 2025. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

Base Funds

Overall expenditures are 92% of the budget.

Training & Technical Assistance Funds

Overall expenditures are 98% of the budget.

Carryover Funds

Overall expenditures are 24% of the budget.

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

The non-Federal share is at 114% of the budget.

Community Action Partnership of Kern

Head Start

Budget to Actual Report

Budget Period: March 1, 2023 - February 28, 2025 (No Cost Extension)

Report Period: March 1, 2023 - March 21, 2024

Month 13 of 24 (54.2%)

Prepared 05/06/2024

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	9,442,036	8,716,020	726,016	92%	8%
FRINGE BENEFITS	3,650,298	2,348,212	1,302,086	64%	36%
TRAVEL	70,000	105	69,895	0%	100%
EQUIPMENT	-	(7,406)	7,406		
SUPPLIES	744,041	1,120,582	(376,541)	151%	-51%
CONTRACTUAL	171,839	252,754	(80,915)	147%	-47%
CONSTRUCTION	-	-	-		
OTHER	4,036,858	4,372,685	(335,827)	108%	-8%
INDIRECT	1,752,938	1,567,452	185,486	89%	11%
TOTAL BASE FUNDING	19,868,010	18,370,404	1,497,606	92%	8%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	41,904	41,904	-	100%	0%
SUPPLIES	23,986	23,986	-	100%	0%
CONTRACTUAL	22,800	22,800	-	100%	0%
OTHER	72,752	72,752	-	100%	0%
INDIRECT	16,144	13,404	2,740	83%	17%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	174,846	2,740	98%	2%

CARRYOVER

PERSONNEL	216,462	216,462	-	100%	0%
FRINGE BENEFITS	8,000	8,000	-	100%	0%
TRAVEL	25,133	25,123	10	100%	0%
SUPPLIES	53,386	53,386	-	100%	0%
EQUIPMENT	314,100	-	314,100	0%	100%
CONSTRUCTION	1,000,000	(69,069)	1,069,069	-7%	107%
CONTRACTUAL	4,505	4,505	-	100%	0%
OTHER	165,483	165,483	-	100%	0%
INDIRECT	49,259	43,158	6,101	88%	12%
TOTAL CARRYOVER	1,836,328	447,048	1,389,280	24%	76%

GRAND TOTAL HS FEDERAL FUNDS	21,881,924	18,992,299	2,889,625	87%	13%
-------------------------------------	-------------------	-------------------	------------------	------------	------------

HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,958,398	3,993,841	(2,035,443)	204%	-104%
CALIF DEPT OF ED	11,131,398	11,261,048	(129,650)	101%	-1%
TOTAL NON-FEDERAL	13,089,796	15,254,889	(2,165,093)	117%	-17%

Budget reflects Notice of Award #09CH011132-05-02

Actual expenditures include posted expenditures and estimated adjustments through 03/31/2024

Administrative Cost for HS and EHS Combined 8.6%



MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: May 22, 2024

Subject: *Early Head Start (No Cost Extension)*
Budget to Actual Report for the period ended March 31, 2024 – **Info Item**

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2023, through March 31, 2024. Thirteen months (54.2%) of the 24-month budget period have elapsed. The office of Head Start processed a no cost extension to the prior year contract through February 28, 2025. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

Base Funds

Overall expenditures are 89% of the budget.

Training & Technical Assistance Funds

Overall expenditures are 101% of the budget.

Carryover Funds

Overall expenditures are 28% of the budget.

**Community Action Partnership of Kern
Early Head Start**

Budget to Actual Report

Budget Period: March 1, 2023 - February 28, 2025 (No Cost Extension)

Report Period: March 1, 2023 - March 31, 2024

Month 13 of 24 (54.2%)

Prepared 05/06/2024

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,889,652	8,740,935	148,717	98%	2%
FRINGE BENEFITS	2,516,917	2,454,456	62,461	98%	2%
TRAVEL	50,000	-	50,000	0%	100%
EQUIPMENT	-	(47,014)	47,014		
SUPPLIES	1,205,123	831,707	373,416	69%	31%
CONTRACTUAL	1,091,221	945,367	145,854	87%	13%
CONSTRUCTION	-	(9,715)	9,715		
OTHER	3,374,545	2,255,243	1,119,302	67%	33%
INDIRECT	1,665,883	1,469,771	196,112	88%	12%
TOTAL BASE FUNDING	18,793,341	16,640,750	2,152,591	89%	11%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	44,192	44,192	-	100%	0%
SUPPLIES	30,013	30,013	-	100%	0%
CONTRACTUAL	26,080	26,080	-	100%	0%
OTHER	212,393	214,148	(1,755)	101%	-1%
INDIRECT	31,268	33,029	(1,761)	106%	-6%
TOTAL TRAINING & TECHNICAL ASSISTANCE	343,946	347,462	(3,516)	101%	-1%
CARRYOVER					
PERSONNEL	92,769	92,769	-	100%	0%
FRINGE BENEFITS	-	-	-		
TRAVEL	37,198	37,190	8	100%	0%
SUPPLIES	13,347	13,322	25	100%	0%
EQUIPMENT	100,000	44,517	55,483	45%	55%
CONSTRUCTION	700,000	12,970	687,030	2%	98%
CONTRACTUAL	1,320	1,320	-	100%	0%
OTHER	74,009	74,009	-	100%	0%
INDIRECT	23,470	19,406	4,064	83%	17%
TOTAL CARRYOVER	1,042,113	295,504	746,609	28%	72%
GRAND TOTAL EHS FEDERAL FUNDS	20,179,400	17,283,716	2,895,684	86%	14%

Budget reflects Notice of Award #09CH011132-05-02

Actual expenditures include posted expenditures and estimated adjustments through 03/31/2024



MEMORANDUM

To: Budget and Finance Committee

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

Date: May 22, 2024

Subject: *Head Start*
Building Proceeds for Central Kitchen as of March 31, 2024 – **Info Item**

CAPK received authorization from the Office of Head Start (OHS) to sell the properties located at 3100 Mall View Road and 5005 Business Park North. Accordingly, OHS requested that the proceeds from the sale of these buildings be held in an interest-bearing account for the purpose of funding the construction of a new central kitchen.

The remodel of the new central kitchen will be largely funded from the funds in this account and by the funds from the no cost extension grant 09CH011132-05. CAPK submits regular reporting to OHS each time funds are expended for this construction project.

The following are highlights of the funds held from the proceeds of sale of buildings designated for the New Central Kitchen remodel for the period ended March 31, 2024.

Overall expenditures are 11.6% of the Building Proceeds.

Community Action Partnership of Kern

Building Proceeds

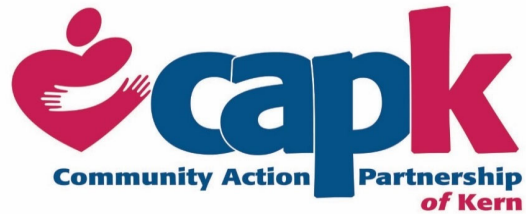
Report Period: March 1, 2023 - March 31, 2024

Prepared 05/03/2024

BUILDING PROCEEDS (For Central Kitchen Remodel)	BUILDING PROCEEDS	EARNINGS (INTEREST)	TOTAL	EXPENSES	REMAINING	% REMAINING
	3,329,792	8,009	3,337,801	387,931	2,949,870	88.4%

% Spent 11.6%

Sale Central Kitchen - 10/31/2023	1,105,128
Sale BPN - 02/14/2024	2,224,664
Total Proceeds	<u>3,329,792</u>
Plus Interest	<u>8,009</u>
	3,337,801
Less Expenses	<u>387,931</u>
Remaining Balance	<u>2,949,870</u>



BUDGET AND FINANCE COMMITTEE

MAY 22, 2024

FINANCIAL REPORT

TABLE OF CONTENTS

<u>SECTION</u>	<u>Pages (s)</u>
A. Schedule of Programs for the period March 1, 2024 through February 28, 2025	A1 - A6
B. Functional Classification by Fund	B1 - B3
C. Line of Credit Summary	C1
D. - Cash Summary as of March 31, 2024	D1
- Bank Reconciliations	D2 - D8
E. Wells Fargo Visa Summary and Statements	E1 - E25
F. Central Kitchen Budget to Actual March 31, 2024	F1
G. State Department of Education Contract - Earned Revenue	G1 - G2
H. Finance Division Monthly Report	H1
I. Financial Statements as of February 29, 2024	I1
J. Financial Statements as of March 31, 2024	J1
K. Agency-wide Budget to Actual as of March 31, 2024	K1 - K7
L. Indirect Fund Budget To Actual as of March 31, 2024	L1
M. Check Register as of March 31, 2024	M1

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
<u>UNRESTRICTED</u>						
GENERAL FUND			NOT APPLICABLE	03/01/24 - 02/28/25	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/24 - 02/28/25	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/24 - 02/28/25	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
FOOD BANK EXPANSION			NOT APPLICABLE	03/01/24 - 02/28/25	505	DONATIONS
ENERGY			NOT APPLICABLE	03/01/24 - 02/28/25	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/24 - 02/28/25	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/24 - 02/28/25	531	DONATIONS, RENTAL INCOME
EAST KERN FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/24 - 02/28/25	533	DONATIONS
OASIS FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/24 - 02/28/25	534	DONATIONS
211			NOT APPLICABLE	03/01/24 - 02/28/25	536	FEE FOR SERVICE
M STREET NAVIGATION CENTER			NOT APPLICABLE	03/01/24 - 02/28/25	541	DONATIONS
TAX ASSISTANCE			NOT APPLICABLE	03/01/24 - 02/28/25	545	DONATIONS
FUND RAISING			NOT APPLICABLE	03/01/24 - 02/28/25	595	DONATIONS
<u>RESTRICTED</u>						
EARLY HEAD START/HEAD START - NO COST EXTENSION	39,182,883	93.600	09CH011132-05	03/01/23 - 02/28/25	108/109/117	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START/HEAD START	17,869,274	93.600	09CH012489-01	03/01/24 - 02/28/25	108/109/117	
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D042204	08/01/23 - 07/31/24	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	258,775	21.009	24VITAA0111	10/01/23 - 09/30/24	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,791,327	93.569	24F - 3015	01/01/24 - 12/31/24	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	7,629,640	93.568	24B-2012	11/01/23 - 06/30/25	122-34	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
SLIHEAP (SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	284,366	93.568	23Q-5561	05/01/23 - 05/31/24	122-44	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	04/15/23 - 05/31/25	122-43	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
DOE (DEPARTMENT OF ENERGY) BIL (BIPARTISAN INFRASTRUCTURE LAW)	3,000,000	81.042	22P-7010	06/01/23 - 06/30/27	123-67	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 - 3/31/24	124	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	611,225	93.575	CCTR - 3063	07/01/23 - 06/30/24	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	275,855	93.596	CCTR - 3063	07/01/23 - 06/30/24	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT ALTERNATIVE PAYMENT	5,466,652	93.575	CMAF - 3000	07/01/23 - 06/30/24	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
NEOPB CAL FRESH HEALTHY LIVING	1,903,731	10.561	23-10317	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 C	10,000	93.074	659 - 2017	PENDING	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	146,294	10.568/ 569	15 - MOU - 00118	10/01/23 - 09/30/24	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
EFAP REACH AND RESILIENCY Round 2	229,526	10.568	15 - MOU - 00118	07/01/23 - 06/30/25	105-105	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP COMMUNITY CREDIT CORPORATION Phase 1, 2, and 3	99,138	10.187	15 - MOU - 00118	00/00/00 - 09/30/24	105-106	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 40	56,733	97.024		4/1/2022 - 5/31/2023	114	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
SAFE CAMPING - COUNTY OF KERN	1,275,824	21.027		7/1/2023 - 6/30/2024	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)	453,040	10.565	MOU-20-6003	10/01/23 - 09/30/24	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/23 - 09/30/24	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,273,247	10.557	22 - 10236	10/01/23 - 09/30/24	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
ASTHO VACCINE EQUITY PROJECT	575,000 145,000	93.185	00-FE-3400-01-00 00-FE-3400-03-00	05/01/22 - 07/31/23 09/01/23 - 07/30/24	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 PROGRAM	55,428	10.561	22 - CF - SUB - KERN	10/01/23 - 09/30/24	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
HUD COMMUNITY PROJECT FUNDING - FOOD BANK EXPANSION	3,000,000	14.251	B-22-CP-CA-0119	11/01/22 - 08/31/30	168	DEPARTMENT OF URBAN HOUSING AND DEVELOPMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	20,000	84.412	N/A	07/01/23 - 06/30/24	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
CALCAPA DIAPER DISTRIBUTION PILOT	125,000	93.647	90EDA0009-DDDRP	10/01/23 - 04/30/25	191	U.S. DEPT OF SOCIAL SERVICES, CAL CAPA
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)
KCCD CERF REGIONAL CONVENER	160,000	N/A		03/06/23 - 09/30/24	208	STATE OF CALIFORNIA - EMPLOYMENT DEVELOPMENT DEPARTMENT, KERN COMMUNITY COLLEGE DISTRICT
KCCD CALIFORNIA WORKFORCE DEVELOPMENT BOARD (CWDB) HIGH ROAD TRAINING PARTNERSHIP RESILIENT (HRTPR) WORKFORCE FUND	75,000	N/A		10/01/23 - 03/30/26	209	STATE OF CALIFORNIA - CALIFORNIA WORKFORCE DEVELOPMENT BOARD, KERN COMMUNITY COLLEGE DISTRICT
CFDA - HEALTHY REFRIGERATION PROGRAM GRANT (HRPG)	73,862	N/A	23-0821-000-SG	04/01/24 - 03/31/25	218	STATE OF CALIFORNIA, CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CFDA)
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 OUTREACH	225,000	N/A	2023-244	10/11/23 - 12/31/25	243	STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, 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

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	2,458,117	N/A	N/A	07/01/23 - 06/30/24	248	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/23 - 06/30/24	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CDSS CHILD CARE FACILITIES	249,637		FGRT-22-IGPMRR- 0828-A1	08/16/22 - 06/30/24	260	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT ALTERNATIVE PAYMENT	23,809,862		CMAF - 3000	07/01/23 - 06/30/24	261	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	3,043,423		CCTR - 3063	07/01/23 - 06/30/24	253	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CALIFORNIA STATE PRESCHOOL PROGRAM	7,087,664		CSPP - 3124	07/01/23 - 06/30/24	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	291,239		CMIG - 3004	07/01/23 - 06/30/24	250	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT SPECIALIZED SERVICES	40,079		CMSS - 3004	07/01/23 - 06/30/24	252	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	2,304,654		21T-1015	12/01/21 - 06/30/24	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	4,874,043		022-2024	07/01/23 - 06/30/24	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	70,000		216-2023	07/01/23 - 06/30/24	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN) - MEDI-CAL	311,248		217-2023	07/01/23 - 06/30/24	274	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,715,812		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)	78,000 200,000 300,000		N/A 2022-017 2023-302	10/01/20 - 09/30/23 08/01/22 - 01/31/24 05/01/23 - 06/30/26	276 276-072 276-073	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FOOD BANK CAPACITY PROGRAM - FOOD BANK EXPANSION	4,859,606	93.323	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	256,506		MOU-22-00118	07/01/23 - 06/30/24	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) DROUGHT FOOD ASSISTANCE	339,726		MOU-22-00118	07/01/23 - 06/30/24	216-088	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSOSTANCE CAL FOOD ONE-TIME FUNDS	3,669,360		N/A	07/01/22 - 04/30/25	216-102	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSOSTANCE CAL FOOD ONE-TIME FUNDS ROUND 2	1,727,122		MOU-22-00118	07/01/23 - 04/30/25	216-104	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
FIRST 5 KERN - HELPLINE 211	93,282		2020.2.05	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	147,799		2020.2.06	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	256,718		2020.1.06	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	173,165		2020.2.18	07/01/23 - 06/30/24	286	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
BKRHC - ENCAMPMENT RESOLUTION FUNDING	139,968		2023-307	12/01/23 - 12/30/25	293	STATE OF CALIFORNIA, CALIFORNIA INTERAGENCY COUNCIL ON HOMELESSNESS, BAKERSFIELD KERN REGIONAL HOMELE: COLLABORTIVE
COUNTY OF KERN - PPSA COVID-19	116,000		N/A	08/01/23 - 06/30/24	305	DEPARTMERN OF HEALTH AND HUMAN SERVICES, COUNTY OF KERN, HEALTH DEPARTMENT
COUNTY OF KERN HELPLINE 211	45,000		TBD	07/01/23 - 06/30/24	389	COUNTY OF KERN
READY KERN	1,126		N/A	07/01/23 - 06/30/24	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
DAY ONE FAMILIES FUND	5,000,000		N/A	12/01/23 - 11/30/27	410	DAY ONE FAMILIES FUND
211 LA County	15,000		N/A	07/01/23 - 06/30/24	536-230	CALIFORNIA 211 PROVIDERS NETWORK

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
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
KAISER PERMANENTE MEDICAID REDETERMINATIONS	90,000		N/A	08/01/23 - 07/31/24	419	KAISER PERMANENTE
FEEDING AMERICA SERVICE INSIGHTS	100,000		N/A	01/01/23 - TBD	423	FEEDING AMERICA SERVICE INSIGHTS
FOOD BANK FREE FARMERS MARKET - WASCO	150,000		N/A	12/01/23 - 11/30/24	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

AG

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				
	<u>Food Bank</u>		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
	<u>Energy</u>						
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			
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	<u>East Kern Family Resource Center</u>						
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		
	<u>Youth Services</u>						
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		
	<u>Homeless Services</u>						
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
	<u>2-1-1</u>						
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		
	<u>Other</u>						
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
03/31/24	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
12/31/23 - 3/31/24	90 days	\$ 1,875.00	9.18%
04/01/24 - 6/30/24	90 days		
07/01/24 - 9/30/24	90 days		
10/01/24 - 12/31/24	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 MARCH 31, 2024	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(238,307.78)
HEAD START/EARLY HEAD START	1,987,238.53
SUBTOTAL	1,748,930.75
GENERAL CHILD CARE	350,486.76
MIGRANT A/P	3,303,875.17
Child Development Reserve Fund No. 1	(7,509.91)
Child Development Reserve Fund No. 2	(7,962.35)
MIGRANT CHILD CARE	94,449.42
MIGRANT SPECIALIZED SERVICES	(7,515.00)
SAN JOAQUIN COE GENERAL CHILD CARE	(407,939.78)
STATE PRESCHOOL	3,333,514.17
SUBTOTAL	6,651,398.48
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(95,736.90)
EF&S	(6,725.38)
EFAP	(84,777.50)
HUD CPF Food Bank Expansion	(165,317.29)
FEEDING AMERICA SERVICE INSIGHTS	14,961.32
FOOD BANK	(284,708.83)
FOOD BANK EXPANSION	349,641.29
FOOD BANK CAPACITY PROGRAM	170,600.63
FOOD BANK - STATE	(149,953.31)
SOUTHERN CA GAS COMPANY	(20,200.96)
WONDERFUL FOOD BANK EXPANSION	789,351.93
WONDERFUL FOUNDATION	161,045.45
SUBTOTAL	678,180.45
ENERGY	(284,194.59)
LIHEAP	(1,162,562.26)
DOE	(6,286.68)
LIWHAP	(150,789.51)
PG&E	17,359.01
TRANSFER NEGATIVE BALANCE	1,586,474.03
SUBTOTAL	0.00
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	0.00
SUBTOTAL	0.00
211	322,384.10
ARG III - Warm Handoff	(69,281.40)
BCSD CA COMMUNITY SCHOOL PARTNERSHIP (CCSPP)	(65,462.39)
KCCD CERF REGIONAL CONVENOR	(54,293.53)
KCCD CWDB High Road Training Partnership	(3,046.79)
BKRHC HOMELESS HOUSING ASSISTANCE & PREVENTION	(42,515.97)
BKRHC-Encampment Resolution	(10,648.60)
CALAIM HOMELESS PREVENTION SERVICES	289,142.74
CAL FRESH	(23,912.15)
CALEITC	(256,880.97)
CAPK FOUNDATION	(17,470.81)
Child Care Facilities	249,637.00
COST POOLS	287,568.34
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(498,623.39)
County of Kern - PPSA COVID-19	(4,285.57)
CSBG	(465,567.27)
CSBG - DISCRETIONARY	0.00
DIFFERENTIAL RESPONSE	142.23
DIGNITY HEALTH	1,048.70
DISCRETIONARY FUND	654,221.45
EAST KERN FAMILY RESOURCE CENTER	58,226.08
HOMELESS SAFE CAMPING - CSLRFR (ARPA)	(124,071.72)
Day 1 Families Housing Support	(3.50)
ASTHO VACCINE EQUITY	5,893.48
CITY OF BAKERSFIELD CAL VIP	(14,197.57)
FIRST 5 KERN 211	(20,357.25)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(24,916.60)
FIRST 5 HELP ME GROW	(49,882.11)
FIRST 5 RIDGECREST FAMILY RESOURCE CENTER	(31,692.54)
FRIENDSHIP HOUSE	43,510.69
City of Bakersfield - FHCC Sports Field	(19,688.00)
City of Bkfd-Cal VIP Outreach	(14,528.52)
FUNDRAISING	275,059.44
GENERAL FUND	120,781.73
GOODWILL IND-CA State 211 COVID-19 Call Cntr Response	0.00
HOME VISIT INITIATIVE (CO OF KERN)	(426,040.57)
HUD-COORDINATED ENTRY SYSTEM	(12,152.28)
Kaiser	64,765.94
INDIRECT FUND	2,517,267.81
IRS - VITA	(132,814.36)
TAX ASSISTANCE	30,768.40
M ST NAVIGATION CENTER	26,096.08
NEOPB CAL FRESH HEALTHY LIVING	(226,339.18)
POSITIVE YOUTH DEV SVC	(10,055.64)
POSITIVE YOUTH M	(37,979.01)
SHAFTER YOUTH CENTER	34,647.71
OASIS FAMILY RESOURCE CENTER	23,108.38
CalCAPA-Diaper Distribution Pilot	(8,191.87)
SIERRA FOUNDATION - ASTHMA MITIGATION	(179.83)
UNITED WAY 211	981.55
WELLS FARGO FOUNDATION	46,933.12
WIC	(785,562.87)
LESS: ENERGY NEGATIVE BALANCE	(1,586,474.03)
ADD: LINE OF CREDIT	0.00
SUBTOTAL	15,068.68
TOTAL OPERATING CASH	9,093,578.36

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. Day 1 Families Fund: This is an interest-bearing restricted bank account that is designated for funds received for the Day 1 Families Housing Fund. As the grant is expended, funds 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 Childcare (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.
7. Head Start Facilities Fund: This is an interest-bearing restricted bank account required by the Office of Head Start to retain funds from the proceeds of sale for the Central Kitchen and Business Park North properties. These funds will be held in this restricted account and used for the construction of the new Central Kitchen.

Note: All CAPK bank accounts are with Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR THE MONTH ENDED
March 31, 2024

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXXX-X2976

BANK BALANCE AT	03/31/24		9,938,675.77
LESS: OUTSTANDING CHECKS		853,432.06	
ADJUSTED BANK BALANCE AT	03/31/24		9,085,243.71
GENERAL LEDGER BALANCE AT	02/29/24		12,064,487.10
ADD: DEPOSITS		3,646,533.16	
US TREAS DRAWDOWNS		3,951,460.96	
FUNDS FROM OTHER GRANTS		1,030,488.81	
TRANSFERS FROM RESTRICTED ACCOUNTS		429,173.52	
ADP /HEALTH EQUITY REFUND		514.22	
REIMBURSEMENT OF ALTERED PAYEE		20,102.29	
LESS: CHECKS		2,241,808.96	
ADP PAYROLL 3/8/24		1,953,834.51	
ADP PAYROLL 3/22/24		1,954,007.18	
EFTS FOR HRA/HSA/ STD/403B		286,139.50	
REC LOAN PRINCIPAL/INT EXPENSES		-	
TRANSFERS TO RESTRICTED ACCOUNTS		157,355.04	
CREDIT CARD		48,507.40	
BANK FEES		530.64	
ACH VOUCHERS		5,415,333.12	
GENERAL LEDGER BALANCE AT	03/31/24		9,085,243.71
DIFFERENCE:			-

PREPARED BY: Lili Solorio TITLE: Accountant DATE: 04/04/2024

APPROVED BY: *Nancy Webster* TITLE: Chief Financial Officer DATE: Apr 5, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN**HEADSTART ACCRUED VACATION***

1300 18TH STREET, SUITE 200

BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING

March 31, 2024

WELLS FARGO BANK, N.A.

P. O. BOX 63020

SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6256**BANK BALANCE ENDING: 03/31/24 1,099,747.31**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 03/31/24 1,099,747.31**BALANCE PER G/L 02/29/24 1,020,103.73**

ADD: DEPOSITS 0.00

INTEREST 966.06

ROUNDING ERROR 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND 157,355.04

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 78,677.52

BALANCE PER G/L 03/31/24 1,099,747.31

DIFFERENCE: 0.00

* This account changed name in March 2011 from "Discretionary Fund" to "Head Start Accrued Vacation".

PREPARED BY: Lili SolorioTITLE: AccountantDATE: 04/03/24APPROVED BY: TITLE: Chief Financial OfficerDATE: Apr 3, 2024

**COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT****

1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

**BANK RECONCILIATION FOR MONTH ENDING
March 31, 2024**

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING: 03/31/24 448,127.27

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 03/31/24 448,127.27

BALANCE PER G/L 02/29/24 295.25

ADD: DEPOSITS 447,831.75

INTEREST 0.27

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 03/31/24 448,127.27

* December 2009 name changed from Food Bank to DOE ARRA. DIFFERENCE: 0.00

** January 2018 name changed from DOE ARRA to CSD Advances.

PREPARED BY: Lili Solorio

TITLE: Accountant

DATE: 04/03/24

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: Apr 3, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN**DAY 1 FAMILIES ACCOUNT**

1300 18TH STREET, SUITE 200

BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING

March 31, 2024WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163ACCOUNT NO.: XXXXX-X1921**BANK BALANCE ENDING: 03/31/24 2,507,804.69**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE 03/31/24 2,507,804.69**BALANCE PER GENERAL LEDGER 02/29/24 2,505,529.20**

ADD: DEPOSITS (Credit Card Donations & Shared Fee) 0.00

WIRE TRANSFER 0.00

PAYPAL DEPOSIT 0.00

INTEREST 2,292.94

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

BALANCE PER GENERAL LEDGER: 03/31/24 2,507,804.69

* October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing.

Difference: 0.00

** 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.

**** January 2024 name changed from Online Donations to Day 1 Families

PREPARED BY: Lili SolorioTITLE: AccountantDATE: 04/03/24APPROVED BY: TITLE: Chief Financial OfficerDATE: Apr 3, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #1
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
March 31, 2024

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING: 03/31/24 7,600.08

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 03/31/24 7,600.08

BALANCE PER G/L 02/29/24 7,593.13

ADD: DEPOSITS 0.00

INTEREST 6.95

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 03/31/24 7,600.08

DIFFERENCE: 0.00

PREPARED BY: Lili Solorio TITLE: Accountant DATE: 04/03/24

APPROVED BY:  TITLE: Chief Financial Officer DATE: Apr 3, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
March 31, 2024

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING: 03/31/24 97,602.55

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 03/31/24 97,602.55

BALANCE PER G/L 02/29/24 97,513.31

ADD: DEPOSITS 0.00

INTEREST 89.24

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 03/31/24 97,602.55

DIFFERENCE: 0.00

PREPARED BY: Lili Solorio TITLE: Accountant DATE: 04/03/24

APPROVED BY:  TITLE: Chief Financial Officer DATE: Apr 3, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN
HEAD START FACILITY ACCOUNT
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
March 31, 2024

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X7297

BANK BALANCE ENDING:	03/31/24	2,987,304.79
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	03/31/24	2,987,304.79

BALANCE PER G/L	02/29/24	3,334,857.45
ADD:		
DEPOSITS		0.00
INTEREST		2,943.34
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		0.00
BANK ACCOUNT TRANSFER TO GENERAL FUND		350,496.00
BALANCE PER G/L	03/31/24	2,987,304.79

DIFFERENCE: 0.00

PREPARED BY:	<u>Lili Solorio</u>	TITLE: <u>Accountant</u>	DATE: <u>04/02/24</u>
APPROVED BY:	<u></u>	TITLE: <u>Chief Financial Officer</u>	DATE: <u>Apr 2, 2024</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
WELLS FARGO VISA SUMMARY
STATEMENTS DATED March 1, 2024 - March 31, 2024

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	\$ -
Catherine Anspach	Foundation Director of Development	893.53
Gloria Barbero	Administrator - EHS San Joaquin	3,621.02
Yolanda Gonzales	Director of Head Start/State Child Development Programs	8,946.62
Freddy Hernandez	Director of Youth and Community Services	8,888.90
Louis Gill	Chief Program Officer	8,968.65
Lisa McGranahan	Director of Human Resources	1,263.66
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	2,749.00
Pritika Ram	Chief Business Development Officer	6,522.01
Jeremy Tobias	Chief Executive Officer	2,779.74
Emilio Wagner	Chief Facilities and Technology Officer	5,223.48
Tracy Webster	Chief Financial Officer	5,803.88
Rebecca Moreno	Director of Housing Support Services	668.39
Susana Magana	Director of Nutrition Services	5,253.13
	Total	\$ 61,582.01



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Capk Ap	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7017	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
------------	-----------	---------------	--------------	----------	---------	--------

Transaction Count: 0
Total: 0.00

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Catherine Anspach				Company	Community Action Partnership O	
Account #	XXXX-XXXX-XXXX-1647				Currency	US Dollar	
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes		Approved	Receipt	Amount
1 3/12/2024	3/14/2024	Moo Creamery Bakersfield, CA					17.81
		Dessert tasting for Gourmet for Good event.					
2 3/13/2024	3/14/2024	Smart And Final 362 Bakersfield, CA					19.95
		Ice and beverages for Gourmet for Good Planning Committee Meeting					
3 3/13/2024	3/14/2024	Urbane Cafe Olo.Com, CA					69.23
		Food for Gourmet for Good Planning Committee Meeting					
4 3/14/2024	3/15/2024	Urbane Cafe Bakersfiel Bakersfield, CA					37.89
		Food for Gourmet for Good Planning Committee Meeting					
5 3/18/2024	3/19/2024	Nfgthe Open Door Netw 888-284-7978, DC					386.25
		Tickets for Savannah Maldonado, Rebecca Moreno and Catherine Anspach.					

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/26/2024	3/28/2024	Moo Creamery Bakersfield, CA				362.40
		Food for Foundation Board Meeting				

Transaction Count: 6
Total: 893.53

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Gloria Barbero			Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-7058			Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount	
1 2/29/2024	3/1/2024	Cps Hr Consulting 916-2633600, CA				54.85	
Site Supervisor registration for the CCL Childcare Center Application Online Orientation.							
2 2/29/2024	3/1/2024	Cps Hr Consulting 916-2633600, CA				4.85	
Site Supervisor registration for the CCL Record Keeping Orientation.							
3 3/1/2024	3/4/2024	Long Beach Hilton Long Beach, CA				556.40	
2 Night Hotel stay at the Hilton & Resorts for Gloria Barbero attending the Head Start Association Conference in Long Beach, CA on 2/27/24 - 3/1/24							
4 3/1/2024	3/4/2024	Long Beach Hilton Long Beach, CA				556.40	
2 Night Hotel stay at the Hilton & Resorts for Patricia Mexicano attending the Head Start Association Conference in Long Beach, CA on 2/27/24 - 3/1/24							

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5 3/1/2024	3/4/2024	Long Beach Hilton 562-9833400, CA				13.23
Employee Maria Duarte used bottle of water that was available in the hotel room when attending the HSA Conference. It will be deducted on her liquidation from reimbursement amount.						
6 3/1/2024	3/4/2024	Long Beach Hilton 562-9833400, CA				13.23
Employee Patricia Mexicano used bottle of water that was available in the Hotel room when attending the HSA Conference. It will be deducted on her liquidation from reimbursement amount.						
7 3/1/2024	3/4/2024	A-B-Cpr & First Aid Abcpr.Com, CA				75.00
Childcare Preventative Health Care Online Training for Site Supervisor.						
8 3/1/2024	3/4/2024	Long Beach Hilton Long Beach, CA				556.40
2 Night Hotel stay at the Hilton & Resorts for Maria Duarte attending the Head Start Association Conference in Long Beach, CA on 2/27/24 - 3/1/24						
9 3/22/2024	3/25/2024	Sheraton 602-2622500, AZ				1,790.66
Hotel Stay (4 nights) for Nelly Mendoza attending the R9HSA Childhood STEM Institute in Phoenix AZ on 3/20/24 - 3/22/24						

Transaction Count: 9

Total: 3,621.02

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Yolanda Gonzales			Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-7009			Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount	
1 2/28/2024	3/1/2024	United United.Com, TX				24.74	
Travel-United Flight Change for HSC Annual Education Conference in Long Beach, CA 2/27/24-3/1/2024-Gloria B. 117@100%=\$24.74							
2 2/28/2024	3/1/2024	Long Beach Hilton Long Beach, CA				601.40	
Travel-Lodging for HSC Parent & Family Engagement Conf. in Long Beach, CA 2/26/24-2/28/24-Yolanda G. 108@17%=\$102.24/109@68%=\$408.95/117@15%=\$90.21							
3 2/28/2024	3/1/2024	Long Beach Hilton Long Beach, CA				556.40	
Travel-Lodging for HSC Parent & Family Engagement Conf. in Long Beach, CA 2/26/24-2/28/24- Elsa N. 108@20%=\$111.28/109@80%=\$445.12							
4 2/28/2024	3/1/2024	Long Beach Hilton Long Beach, CA				601.40	
Travel-Lodging for HSC Parent & Family Engagement Conf. in Long Beach, CA 2/26/24-2/28/24- Sylvia O. 108@20%=\$120.28/109@80%=\$481.12							

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
5 2/28/2024	3/1/2024	United United.Com, TX				24.74
Travel-United Flight Change for HSC Annual Education Conference in Long Beach, CA 2/27/24-3/1/2024- Patricia M. 117@100%=\$24.74						
6 2/28/2024	3/1/2024	United United.Com, TX				24.74
Travel-United Flight Change for HSC Annual Education Conference in Long Beach, CA 2/27/24-3/1/2024- Maria D. 117@100%=\$24.74						
7 3/4/2024	3/6/2024	Sdi Corestrengths 7606020086, CA				2,500.00
Registration for SDI Core Strengths Certification Class- Yolanda G. 108@17%=\$425/109@68%=\$1,700/117@15%=\$375						
8 3/5/2024	3/6/2024	Cps Hr Consulting 916-2633600, CA				54.85
Registration for CDSS Community Care Licensing CCC Applications Orientation Training- Yoshira Perez acting SS at San Diego 108@100%=\$54.85						
9 3/5/2024	3/6/2024	Cps Hr Consulting 916-2633600, CA				27.43
Registration for CDSS Community Care Licensing Family Child Care Home Orientation- Yoshira Perez acting SS at San Diego 108@100%=\$27.43						
10 3/5/2024	3/6/2024	Cps Hr Consulting 916-2633600, CA				4.85
Registration for CDSS Community Care Licensing CCC Operations and Record Keeping Training- Yoshira Perez acting SS at San Diego 108@100%=\$4.85						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
11 3/5/2024	3/6/2024	Target 00027151 Bakersfield, CA				77.30
Purchased children's books for Read Across America- Sterling Class B 109@100%=\$77.30						
12 3/6/2024	3/7/2024	American Air Fort Worth, TX				407.20
Travel--AA Flight for Early Childhood STEM Institute in Phoenix, AZ 3/18/24- 3/22/24- Yolanda G. 108@17%=\$69.22/109@68%=\$276.90/117@15%=\$61.08						
13 3/6/2024	3/12/2024	Cps Hr Consulting 916-2633600, CA				-27.43
Refund- Registration for CDSS Community Care Licensing Family Child Care Home Orientation- Yoshira Perez acting SS at San Diego 108@100%=\$27.43						
14 3/12/2024	3/14/2024	Embassy Suites Scrmnt Sacramento, CA				611.29
Travel--Lodging for HSC March BOD's Meeting & 2024 Advocacy Day at the Capitol 3/11/24-3/12/24- Elsa N. 108@20%=\$122.26/109@80%=\$489.03						
15 3/12/2024	3/14/2024	Embassy Suites Scrmnt Sacramento, CA				683.29
Travel--Lodging for HSC March BOD's Meeting & 2024 Advocacy Day at the Capitol 3/11/24-3/12/24-Yolanda G. 108@17%=\$116.16/109@68%= \$464.64/117@15%=\$102.49						
16 3/12/2024	3/14/2024	82592 - 800 J Lofts Sacramento, CA				24.00
Travel-- Parking for HSC 2024 Advocacy Day at the Capitol on 3/12/24-Yolanda G. 108@17%=\$4.08/109@68%=\$16.32/117@15%=\$3.60						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
17 3/13/2024	3/14/2024	American Air Fort Worth, TX				17.51
Travel-- AA Flight change for Early Childhood STEM Institute in Phoenix, AZ 3/18/24-3/22/24- Yolanda G. 108@17%=\$2.98/109@68%=\$11.91/117@15%=\$2.62						
18 3/21/2024	3/25/2024	Sheraton Phoenix, AZ				942.24
Travel-- Lodging for R9HSA Early Childhood STEM Institute in Phoenix, AZ 3/18/24-3/22/24- Yolanda G. 108@17%=\$160.18/109@68%=\$640.72/117@15%=\$141.34						
19 3/23/2024	3/25/2024	Sheraton 602-2622500, AZ				1,790.67
Travel-- Lodging for R9HSA Early Childhood STEM Institute in Phoenix, AZ 3/18/24-3/22/24- Safiya Price 117@100%=\$1,790.67						
						Transaction Count: 19
						Total: 8,946.62

Employee Signature

Date

Authorized Approver Signature

Date



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Freddy Hernandez			Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-8850			Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes		Approved	Receipt	Amount
1 3/2/2024	3/4/2024	3475 El Pollo Loco 310-6747924, CA					124.64
		VITA Volunteer Lunch					
2 3/7/2024	3/11/2024	Latino Tax Professionals 866-936-2587, CA					449.00
		Registration for Andrea Chavez to attend the Latino Tax Fest in June 2024					
3 3/7/2024	3/11/2024	Mojave Thai Cuisine Mojave, CA					91.85
		Youth & Community Services EKFRS Staff Development Meeting					
4 3/7/2024	3/11/2024	Latino Tax Professionals 866-936-2587, CA					449.00
		Registration for Jacqueline Guerra to attend the Latino Tax Fest Conference in June 2024					
5 3/8/2024	3/11/2024	Latino Tax Professionals 866-936-2587, CA					499.00
		Registration for Jayshree Madeka to attend the Latino Tax Fest Conference in June 2024					

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/8/2024	3/11/2024	Latino Tax Professionals 866-936-2587, CA				499.00
Registration for Sulema Garcia to attend the Latino Tax Fest Conference June 2024						
7 3/9/2024	3/11/2024	Pizza Hut 27385 Https://lpcha, CA				100.36
VITA Volunteer Lunch						
8 3/10/2024	3/11/2024	Dd *toofatsandwich2 Www.Doordash., CA				122.32
VITA Volunteer Lunch						
9 3/11/2024	3/13/2024	Wipfli Llp Madison, WI				2,125.00
Registration for Lois Hannible to attend the WIPFLI Conference 2024 Las Vegas, CA July 2024						
10 3/12/2024	3/13/2024	Eb Community Violence 801-413-7200, CA				2,120.20
Reg for 4 staff to attend the Community Violence Conference in June 2024 Los Angeles, CA						
11 3/12/2024	3/13/2024	Caesars Place Adv Rsvn 8662094732, NV				274.38
Lodging deposit for Lois Hannible to attend the WIPFLI Conference 2024 Las Vegas, CA July 2024						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
12 3/15/2024	3/18/2024	Little Caesars 0292 0015 661-746-4444, CA				84.56
VITA - Volunteer Lunch						
13 3/18/2024	3/19/2024	Cvent, Inc* Meeting So Www.Cvent.Com, VA				950.00
Registration for Freddy Hernandez to attend the NEUAC Annual Conference Chicago, IL May 2024						
14 3/22/2024	3/25/2024	Family Development Resour 435-6495822, UT				191.90
Youth & Community Services / Oasis FRC Nurturing Parent Training Assessment Material						
15 3/22/2024	3/25/2024	Cvent, Inc* Meeting So Www.Cvent.Com, VA				-200.00
Registration refund for Freddy Hernandez to attend the NEUAC Annual Conference Chicago, IL May 2024						
16 3/25/2024	3/27/2024	Irs Nationwide Tax Forums 202-4952919, DC				255.00
Registration for Jacqueline Guerra to attend the VITA IRS Tax Forum September 2024 - San Diego, CA						
17 3/28/2024	3/29/2024	American Air Fort Worth, TX				752.69
Airfare for Freddy Hernandez to attend the NEUAC Annual Conference Chicago, IL May 2024						

Transaction Count: 17
Total: 8,888.90

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Louis Gill			Company	Community Action Partnership O			
Account #	XXXX-XXXX-XXXX-6829			Currency	US Dollar			
Reporting Period	3/1/2024 - 3/29/2024							
Trans Date	Post Date	Merchant Name	Charge Codes		Approved	Receipt	Amount	
1 2/28/2024	3/1/2024	Hilton San Francisco 415-7711400, CA					1,464.36	
Lodging for Hannah Weightman at the NAEH Conference March 2024								
2 2/29/2024	3/4/2024	Travelodge 661-3250772, CA					313.60	
M Street client lodging A.R.								
3 3/1/2024	3/4/2024	Travelodge 661-3250772, CA					560.00	
M Street client lodging D.B.								
4 3/1/2024	3/4/2024	Travelodge 661-3250772, CA					235.20	
M Street client lodging A.R.								
5 3/1/2024	3/4/2024	Travelodge 661-3250772, CA					560.00	
M Street client lodging C.B.								

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/2/2024	3/4/2024	Travelodge 661-3250772, CA				336.00
M Street client lodging G.D						
7 3/4/2024	3/6/2024	Travelodge 661-3250772, CA				112.00
M Street client lodging C.B.						
8 3/4/2024	3/6/2024	Hilton San Francisco 415-7711400, CA				300.00
Lodging hold for Laurie Hughey at the NAEH Conference March 2024						
9 3/4/2024	3/6/2024	Hilton San Francisco 415-7711400, CA				300.00
Lodging hold for Rebecca Moreno at the NAEH Conference March 2024						
10 3/4/2024	3/6/2024	Travelodge 661-3250772, CA				560.00
M Street client lodging						
11 3/4/2024	3/6/2024	Hilton San Francisco 415-7711400, CA				300.00
Lodging hold at the NAEH Conference March 2024 - need to investigate.						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
12 3/5/2024	3/7/2024	Travelodge 661-3250772, CA				224.00
M Street client lodging G.D.						
13 3/6/2024	3/8/2024	Travelodge 661-3250772, CA				100.00
M Street client lodging						
14 3/7/2024	3/13/2024	Hilton San Francisco 415-7711400, CA				-3.60
Lodging hold refund for Laurie Hughey at the NAEH Conference March 2024						
15 3/7/2024	3/13/2024	Hilton San Francisco 415-7711400, CA				-3.60
Lodging hold refund for Rebecca Moreno at the NAEH Conference March 2024						
16 3/7/2024	3/13/2024	Hilton San Francisco 415-7711400, CA				-300.00
Lodging hold refund for Rebecca Moreno at the NAEH Conference March 2024						
17 3/7/2024	3/13/2024	Hilton San Francisco 415-7711400, CA				-300.00
Lodging hold refund for Laurie Hughey at the NAEH Conference March 2024						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
18 3/11/2024	3/13/2024	American Air Fort Worth, TX				30.00
Airfare baggage for Louis Gill traveling to NCAF Conference & Pre-Conference in Washington, DC March 11-15, 2024						
19 3/12/2024	3/13/2024	American Air Fort Worth, TX				79.75
Airfare for Louis Gill to attend the NCAF Conference & Pre-Conference in Washington, DC March 11-15, 2024 - pending liquidation						
20 3/12/2024	3/13/2024	American Air Fort Worth, TX				359.01
Airfare for Louis Gill to attend the NCAF Conference & Pre-Conference in Washington, DC March 11-15, 2024 flight changes due to weather conditions.						
21 3/13/2024	3/14/2024	Bonnies Best Cafe Bakersfield, CA				84.00
Lunch for the PRE-Committee Meeting March 13, 2024						
22 3/13/2024	3/14/2024	Sq *uvc Inc Washington, DC				10.45
Uber for Louis Gill during the NCAF Conference in Washington DC March 11-15, 2024						
23 3/15/2024	3/18/2024	Sq *uvc Inc Arlington, VA				19.89
Uber for Louis Gill during the NCAF Conference in Washington DC March 11-15, 2024						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
24 3/15/2024	3/18/2024	Hilton Hotels Washington, DC				2,109.69
Lodging for Louis Gill during the NCAF Conference in Washington DC March 11-15, 2024						
25 3/15/2024	3/20/2024	Hilton Hotels 202-6282100, DC				-34.79
Lodging for Louis Gill during the NCAF Conference in Washington DC March 11-15, 2024						
26 3/16/2024	3/18/2024	Rps Bakersfield Bakersfield, CA				50.00
Airport parking for Louis Gill during the NCAF Conference in Washington DC March 11-15, 2024						
27 3/26/2024	3/27/2024	Cvent, Inc* Meeting So Www.Cvent.Com, VA				750.00
Registration for Louis Gill to attend the NEUAC Annual Conference Chicago, IL May 2024 (CSD Approved Conference)						
28 3/28/2024	3/29/2024	American Air Fort Worth, TX				752.69
Airfare for Louis Gill to attend the NEUAC Annual Conference Chicago, IL May 2024 (CSD Approved Conference)						
						Transaction Count: 28
						Total: 8,968.65

Employee Signature

Date

Authorized Approver Signature

Date



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Lisa McGranahan	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-9914	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 3/4/2024	3/5/2024	Sequoia Sand Downtown Bakersfield, CA				203.50
		Sequoia Sand Downtown-Personnel Committee Meeting				
2 3/10/2024	3/12/2024	Biometrics4all Inc 714-568-9888, CA				21.00
		Relay Fees for running New Hire Fingerprints Invoice Period 02/1/2024 02/29/2024 Invoice Date 03/01/2024				
3 3/15/2024	3/18/2024	Safety Holdings 888-9472622, NM				1,039.16
		Driving Monitoring Services				

Transaction Count: 3
Total: 1,263.66

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Jerry Meade	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-8086	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 2/29/2024	3/1/2024	Schlpay*kerncounty 661-636-4558, CA				50.00
Parents attending Specially Yours Conference March 17, 2024 with the Inclusion Team.						
2 3/1/2024	3/4/2024	Sdi Corestrengths 7606020086, CA				2,500.00
Training cost for train the trainer for SDI.						
3 3/14/2024	3/15/2024	Ep* Past To Present: C Expopass.Com, IL				199.00
Registration for Assistant Director to attend the CAL CAPPa Conference in Sacramento CA.						

Transaction Count: 3
Total: 2,749.00

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Pritika Ram			Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-7074			Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount	
1 3/1/2024	3/4/2024	Linkedin Ads 9287261536 855-6535653, CA				51.95	
		Head Start Recruitment Ad					
2 3/1/2024	3/4/2024	Stk*shutterstock 866-6633954, NY				29.00	
		Monthly subscription fee for stock photos.					
3 3/7/2024	3/8/2024	Linkedin Ads 9311679456 855-6535653, CA				96.05	
		Head Start Recruitment Ad					
4 3/8/2024	3/11/2024	Facebk 9wmh22cfm2 650-5434800, CA				100.00	
		Facebook Ads: Indirect, KCCE Grant & Kaiser Grant					
5 3/8/2024	3/11/2024	Hotel Queen Mary 562-4353510, CA				244.61	
		Hotel fee for Vanessa Mendoza - Housing Conference in Long Beach, CA					

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/12/2024	3/13/2024	Facebk Ehp238fm2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
7 3/15/2024	3/18/2024	Hyatt Regency Washington Washington, DC				1,862.17
Hotel fee for Pritika Ram - NCAF Conference in Washington, DC						
8 3/16/2024	3/18/2024	Facebk Ybkruzxm2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
9 3/17/2024	3/18/2024	Facebk Zemeszpwa2 650-5434800, CA				250.00
Facebook Ad for Energy Program						
10 3/18/2024	3/19/2024	Facebk Sufad2cfm2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
11 3/19/2024	3/20/2024	Smart And Final 362 Bakersfield, CA				31.55
Waters for Southeast Strong Community Meeting on 3/19/24 at Friendship House Community Center						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
12 3/20/2024	3/21/2024	Facebk Mkl9v3cem2 650-5434800, CA				50.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
13 3/20/2024	3/21/2024	Food-Ex Bakersfield, CA				1,196.23
Food for Southeast Strong Community Meeting on 3/19/24 at Friendship House Community Center (see attached agenda and sign-in sheet).						
14 3/20/2024	3/21/2024	Facebk Vw4yu3cem2 650-5434800, CA				31.82
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
15 3/21/2024	3/22/2024	Alameda* Alameda Count Www.Acoe.Org, CA				675.68
Registration Fee for Que'Mesha Banner to attend CA Community Schools EMPOSER Summit 2024						
16 3/21/2024	3/22/2024	Alameda* Alameda Count Www.Acoe.Org, CA				675.68
Registration fee for Sabrina Jones-Roberts to attend California Community Schools EMPOWER Summit 2024						
17 3/22/2024	3/22/2024	Facebk Hnj5e2gem2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
18 3/23/2024	3/25/2024	Facebk Wffgf38fm2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
19 3/24/2024	3/25/2024	Facebk H9fk52yem2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
20 3/25/2024	3/26/2024	Facebk 3wdzl2cfm2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
21 3/26/2024	3/27/2024	Frugattis Italian Eatery Bakersfield, CA				65.29
Lunch with Valley Strong Staff (agenda and attendee names are attached)						
22 3/27/2024	3/27/2024	Facebk 78ck6ztem2 650-5434800, CA				100.00
Facebook Ads: Indirect, KCCE Grant & Kaiser Grant						
23 3/28/2024	3/28/2024	Facebk Qny3jykwa2 650-5434800, CA				250.00
Facebook Ads for Energy & VITA Programs						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
24 3/28/2024	3/29/2024	Facebk Kg3mc2qem2 650-5434800, CA				100.00
Facebook Ads: KCCE Grant & Kaiser Grant						
25 3/28/2024	3/29/2024	Facebk 98fx4ybwa2 650-5434800, CA				11.98
Facebook Ad for VITA Program						
						Transaction Count: 25
						Total: 6,522.01

Employee Signature

Date

Authorized Approver Signature

Date



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Jeremy Tobias	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7066	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 3/8/2024	3/11/2024	American Air Fort Worth, TX				641.70
Airline ticket for Board Member, Fatima Echeverria, to attend NHSA Conference in Portland, OR.						
2 3/11/2024	3/12/2024	Teleflora Sci 800-8229547, CA				102.80
Flowers for family of staff member (Rachel Calvillo) that passed away.						
3 3/12/2024	3/12/2024	Dd *toofatsandwich2 Www.Doordash., CA				126.32
Lunch for Budget & Finance Committee Meeting on 3/12/24. Agenda & attendee list is attached.						
4 3/19/2024	3/20/2024	Sequoia Sand Downtown Bakersfield, CA				339.65
Lunch for Board Meeting on March 20, 2024. Agenda and attendee list is attached.						
5 3/19/2024	3/20/2024	Exxon Oak Street Mobil Bakersfield, CA				75.30
Gasoline for CEO's Agency Vehicle.						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/21/2024	3/22/2024	Community Action Partner 202-265-7546, DC				399.00
Registration Fee for Jeremy Tobias - required training through NCAP - Pathways to Excellence.						
7 3/22/2024	3/25/2024	Ep* Past To Present: C Expopass.Com, IL				199.00
Registration fee for Board Member Denise Boshers to attend CalCAPA Legislative Day event in Sacramento.						
8 3/23/2024	3/25/2024	Mister Car Wash #1006 866-2543229, CA				29.99
Monthly car wash fee for CEO's agency vehicle.						
9 3/26/2024	3/28/2024	Officemax/Depot 6235 Bakersfield, CA				865.98
Purchase of 2 office chairs for Administrative Technicians. Worked with Procurement & Finance on this purchase as it was an in-store purchase, which waved \$130 per chair, before taxes.						

Transaction Count: 9

Total: 2,779.74

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Emilio Wagner	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-7041	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 3/9/2024	3/11/2024	Microsoft#g041231995 Msbill.Info, WA			✓	1,221.85
Recurring Service Fee for 2/1/24 - 2/29/24						
2 3/12/2024	3/13/2024	City Of Bakersfield Build Bakersfield, CA			✓	3,528.45
Plan check fee for Central Kitchen						
3 3/19/2024	3/20/2024	WI *mindbody Inc 805-250-8506, CA			✓	461.98
Recurring Service Fee						
4 3/19/2024	3/20/2024	Msft * E0200r8t1k Msbill.Info, WA			✓	11.20
Recurring Service Fee 2/19/24 through 3/18/24						

Transaction Count: 4
Total: 5,223.48

Employee Signature	Date	Authorized Approver Signature	Date
--------------------	------	-------------------------------	------



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Tracy Webster			Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-6993			Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024						
Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount	
1 3/2/2024	3/4/2024	Htl*caesarspalacel 800-468-3578, TX				-1,129.58	
Hotel reservation that was cancelled after reservations were made. Wipfli conference in July							
2 3/4/2024	3/5/2024	Caplaw.Org Caplaw.Org, MA				2,820.00	
Reg Finance for CAPLAW Conference in June 2024							
3 3/6/2024	3/7/2024	California Payroll Con Californiapay, CA				575.00	
Reg Eric Kelley for CA Payroll Conference 091024-091324							
4 3/6/2024	3/7/2024	California Payroll Con Californiapay, CA				575.00	
Reg Adriana Arredondo for CA Payroll Conference 091024-091324							
5 3/13/2024	3/14/2024	Caplaw.Org Caplaw.Org, MA				705.00	
Reg for CAPLAW Conference June 2024							

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/14/2024	3/15/2024	Tlf*white Oaks Florist 661-5874994, CA				102.79
Bereavement arrangement for Finance employee						
7 3/22/2024	3/25/2024	Loews Hotels 888-3206065, GA				39.18
Hotel reservation for CAPLAW conference in June 2024 for Finance employee						
8 3/28/2024	3/29/2024	Elavon Srv Fee Doj Reg Ch 916-2107629, GA				13.80
Registry of Charitable Trusts						
9 3/28/2024	3/29/2024	American Air Fort Worth, TX				752.69
Flight ticket for Tracy to attend NEACU conference 051924-052424						
10 3/28/2024	3/29/2024	Doj Registry Of Charitabl 916-2106400, CA				600.00
Reg for Charitable Trust conference						
11 3/28/2024	3/29/2024	Cvent, Inc* Meeting So Www.Cvent.Com, VA				750.00
NEACU conference						

Transaction Count: 11
Total: 5,803.88

Employee Signature **Date**

Authorized Approver Signature **Date**



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Rebecca Moreno	Company	Community Action Partnership O
Account #	XXXX-XXXX-XXXX-3618	Currency	US Dollar
Reporting Period	3/1/2024 - 3/29/2024		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 2/28/2024	3/5/2024	Hilton San Francisco 415-7711400, CA				-873.15
HW NAEH 2024 Innovations & Solutions for Ending Unsheltered Homelessness March 2024 Lodging/Credit						
2 2/28/2024	3/5/2024	Hilton San Francisco 415-7711400, CA				-291.21
HW NAEH 2024 Innovations & Solutions for Ending Unsheltered Homelessness March 2024 Lodging/Credit						
3 3/21/2024	3/21/2024	Wpy*bitfocus 855-999-3729, CA				1,798.00
Registration for Rebecca Moreno & Joseph Aguilar to attend the Clarity Connect Conference 2024						
4 3/22/2024	3/25/2024	Www.Aaafoodhandler.Com Www.Aaafoodha, TX				34.75
Food Handler certificates for the Housing & Supportive Services staff.						

Transaction Count: 4
Total: 668.39

Employee Signature **Date**

Authorized Approver Signature **Date**



Reporting Period : 3/1/2024 - 3/29/2024

Statement Summary

Name	Susana Magana				Company	Community Action Partnership O		
Account #	XXXX-XXXX-XXXX-6693				Currency	US Dollar		
Reporting Period	3/1/2024 - 3/29/2024							
Trans Date	Post Date	Merchant Name	Charge Codes			Approved	Receipt	Amount
1 3/1/2024	3/1/2024	Californiafishgrill Httpsorder.Ca, CA						826.46
		MCAP staff training meals 3-1-24						
2 3/4/2024	3/5/2024	Lassens Natural Foods-Bk Bakersfield, CA						41.37
		Special Diet-Foods/Milk's						
3 3/11/2024	3/12/2024	Lassens Natural Foods-Bk Bakersfield, CA						123.30
		Special Diet-Foods/Milk's						
4 3/13/2024	3/15/2024	Three Way Chevrolet 661-283-3300, CA						139.95
		MCAP Vehicle repair						
5 3/13/2024	3/15/2024	The Home Depot #1064 Bakersfield, CA						189.33
		MCAP - Supplies						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 3/13/2024	3/15/2024	Three Way Chevrolet 661-283-3300, CA				139.95
		MCAP Vehicle Repair				
7 3/21/2024	3/21/2024	Wpy*california Wic Associ 855-999-3729, CA				3,250.00
		California WIC Association - registrations for WIC staff				
8 3/25/2024	3/26/2024	Ntlrest Servsafe 312-7151010, IL				39.96
		Food handlers' certificates - for CalFresh staff				
9 3/25/2024	3/26/2024	Sq *too Fat Sandwiches-18 Gosq.Com, CA				364.09
		MCAP training lunch at the Superintendent of Schools				
10 3/27/2024	3/29/2024	Office Depot #952 800-463-3768, CA				138.72
		MCAP office supplies				

Transaction Count: 10
Total: 5,253.13

Employee Signature _____ Date _____

Authorized Approver Signature _____ Date _____

COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2024 TO FEBRUARY 28, 2025 (1 OF 12 MONTHS OR 8.33%)

Line Item	2024/25 Budget	3/1/24 - 2/28/25 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,823,278	112,329	6.2%	1,710,949
Head Start Subsidy	<u>946,682</u>	<u>68,286</u>	7.2%	<u>878,396</u>
Total Revenue	<u>2,769,960</u>	<u>180,615</u>	6.5%	<u>2,589,345</u>
Expenditures (Note B)				
Salaries	845,440	35,855	4.2%	809,585
Benefits	258,998	19,812	7.6%	239,186
Vehicle Gasoline, Repair/Maintenance	51,300	6,142	12.0%	45,158
Space Costs	121,700	16,706	13.7%	104,994
Supplies - Office & Food Service	156,000	7,410	4.7%	148,590
Equipment Repair/Maintenance & Lease	11,000	457	4.2%	10,543
Communication	13,000	860	6.6%	12,140
Risk Insurance	12,700	-	0.0%	12,700
Printing	1,000	-	0.0%	1,000
Hiring & Employee Costs	100	-	0.0%	100
First Aid	500	-	0.0%	500
Raw Food/Vended Meals	<u>1,003,675</u>	<u>71,448</u>	7.1%	<u>932,227</u>
Sub Total	2,475,413	158,691	6.4%	2,316,722
Adult Meals Prepared	128,794	12,267	9.5%	116,527
Indirect	<u>165,753</u>	<u>9,657</u>	5.8%	<u>156,096</u>
Total Expenditures	<u>2,769,960</u>	<u>180,615</u>	6.5%	<u>2,589,345</u>

	Prior Period	March 2024	Cumulative
Total Meals Prepared and Vended (Note C)	-	54,743	54,743
Total Meals Claimed	<u>-</u>	<u>36,951</u>	<u>36,951</u>
Difference	-	17,792	17,792
Percentage Claimed to Prepared/Vended		67.5%	67.5%

Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.

Note B: Expenditures are for meals prepared, including vended meals.

Note C: Total number of meals delivered to the centers and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/23 - 6/30/24 (8 OF 12 MONTHS = 66.7%)

Contract CMAP-3000	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	\$ 2,757,847	\$ 2,862,065	\$ 2,721,617	\$ 2,218,128	\$ 2,186,332	\$ 2,093,815	\$ 2,049,459	\$ 2,170,935	\$ 2,209,194	\$ -	\$ -	\$ -	\$ 21,269,393		
Add: Family Fees	-	-	-	55	55	109	-	-	-	-	-	-	\$ 219		
Net Provider Payments	\$ 2,757,847	\$ 2,862,065	\$ 2,721,617	\$ 2,218,183	\$ 2,186,387	\$ 2,093,924	\$ 2,049,459	\$ 2,170,935	\$ 2,209,194	\$ -	\$ -	\$ -	\$ 21,269,612	83.32%	
Maximum Reimbursable Amount (MRA) for Provider Payments													23,128,446		91.96%
Administration & Support Services Revenue															
Provider Payments	\$ 2,757,847	\$ 2,862,065	\$ 2,721,617	\$ 2,218,183	\$ 2,186,387	\$ 2,093,924	\$ 2,049,459	\$ 2,170,935	\$ 2,209,194	\$ -	\$ -	\$ -	\$ 21,269,612		
Reimbursement Rate	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%		
Revenue Earned	\$ 733,099	\$ 760,803	\$ 723,469	\$ 589,644	\$ 581,192	\$ 556,613	\$ 544,793	\$ 577,084	\$ 587,254	\$ -	\$ -	\$ -	\$ 5,653,952		
Program Administration/Support Services Costs	177,391	196,747	285,508	115,970	204,994	332,772	185,159	402,672	48,024	-	-	-	1,949,237	7.64%	
Indirect (10% x MTDC) Costs	292,056	304,728	299,124	231,951	237,703	241,175	221,985	255,871	223,950	-	-	-	2,308,542	9.04%	
Transfer Indirect to CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Operating Costs	\$ 469,447	\$ 501,475	\$ 584,632	\$ 347,921	\$ 442,698	\$ 573,947	\$ 407,144	\$ 658,542	\$ 271,973	\$ -	\$ -	\$ -	\$ 4,257,778	16.68%	
Revenue Earned Over/(Under) Costs	\$ 263,652	\$ 259,328	\$ 138,836	\$ 241,723	\$ 138,494	\$ (17,334)	\$ 137,650	\$ (81,458)	\$ 315,281	\$ -	\$ -	\$ -	\$ 1,396,174		
TOTAL COSTS - NET OF FAMILY FEES	\$ 3,227,294	\$ 3,363,540	\$ 3,306,250	\$ 2,566,104	\$ 2,629,085	\$ 2,667,871	\$ 2,456,603	\$ 2,829,477	\$ 2,481,167	\$ -	\$ -	\$ -	\$ 25,527,390	100.00%	

Note 1: Administration and Support Services revenue is earned based on the amount of provider payments incurred. Example:

Provider payments	21,269,612
Reimbursement Rate (21.0% / 79.0%)	x 26.5823%
Revenue Earned	<u>5,653,952</u>

Note 2: The maximum reimbursable amount per the 2022/23 State contract is as follows:

Provider Payments	23,128,446	79.00%
Administration	4,757,434	17.85%
Support Services	878,295	<u>3.15%</u>
Maximum Reimbursable Amount (MRA)	<u>28,764,175</u>	<u>100.00%</u>

Note 3: Increase to contract was received August 2023 in the amount of \$55,652.

Note 4: Voluntary Temporary Transfer was approved and received February 2024 in the amount of \$7,704,498. Increase will not be added to the calculation in the table.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2023/24 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/23 - 6/30/24 (9 OF 12 MONTHS = 75.0%)

	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	6,065	5,391	5,301	5,768	5,422	6,754	-	-	-	51,483	
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	\$ 312,630	\$ 277,904	\$ 262,622	\$ 285,771	\$ 268,615	\$ 334,569	\$ -	\$ -	\$ -	\$ 2,607,247	66.33%
Maximum Reimbursable Amount (MRA)													\$3,930,503	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	99.38%	99.76%	99.82%	99.78%	99.26%	99.41%	99.02%	98.52%	98.36%					99.26%
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%					100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-2120)														
Adjusted Days of Enrollment - Certified	3,104	6,787	8,232	10,641	9,521	8,342	10,898	10,014	11,229	-	-	-	78,769	
Reimbursement Rate per Child per Day	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	
Revenue Earned	\$ 171,560	\$ 375,128	\$ 454,961	\$ 588,144	\$ 526,245	\$ 461,074	\$ 602,357	\$ 553,488	\$ 620,606	\$ -	\$ -	\$ -	\$ 4,353,562	61.42%
Maximum Reimbursable Amount (MRA)													\$7,087,664	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	99.42%	98.76%	98.62%	98.53%	98.63%	100.00%	98.20%	98.85%	98.24%					98.71%
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%					100.00%
MIGRANT CHILD CARE (CMIG-2004)														
Adjusted Days of Enrollment - Certified	18	50	65	79	58	68	75	68	86	-	-	-	565	
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	\$ 4,054	\$ 2,964	\$ 3,480	\$ 3,866	\$ 3,480	\$ 4,433	\$ -	\$ -	\$ -	\$ 29,110	10.00%
Maximum Reimbursable Amount (MRA)													\$291,239	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	100.00%	100.00%	92.75%	98.78%	100.00%	100.00%	100.00%	100.00%	100.00%					98.97%
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	97.75%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%					100.00%

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimbursable amount is per the 2023/24 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 (9 OF 12 MONTHS = 75.0%)

	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	3,882	3,318	3,217	3,158	2,769	4,365	-	-	-	29,736	
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	\$ 189,582	\$ 162,051	\$ 157,131	\$ 154,253	\$ 135,225	\$ 213,203	\$ -	\$ -	\$ -	\$ 1,452,329	59.08%
Maximum Reimbursable Amount (MRA)													\$2,458,117	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	99.41%	99.36%	100.00%	99.92%	99.95%	100.00%	97.94%	99.26%	99.02%					99.45%
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%					100.00%

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimbursable 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

Services: Overall financial and accounting functions of the organization

Month/Year: March-2024

Director of Finance: Gabrielle Alexander

Activities		March 2024		Year to Date	
Description	Number	Amount		03/1/24 - 03/31/24	Amount
Bank Deposits	18	3,646,692		18	3,646,692
Wire Deposits	17	1,125,361		17	1,125,361
Head Start/IRS Drawdowns	4	3,856,589		4	3,856,589
Vendor Checks Issued	1,646	7,679,729		1,646	7,679,729
Payroll Disbursed		3,907,842			3,907,842
Grant Reports Prepared	43			43	
ASTHO Vaccine Equity					
CAL Food					
CALEITC					
CalFresh Healthy Living					
CalFresh Outreach					
City of Bakersfield Homeless Housing & Prevention					
CMAF Fiscal Report & Caseload					
CMIG					
CMSS					
Commodity Supplemental Food Prog					
County of Kern - 211					
CSBG 2023					
CSBG Discretionary					
CSPP					
Differential Response					
DOE - BIL					
EFAP					
ESLIHEAP					
First 5 Kern – 2 1 1 Helpline					
First 5 Kern – East Kern Family					
First 5 Kern – Help Me Grow					
First 5 Kern – Oasis Family Resource					
First 5 Kern – Ridgecrest Family Resource					
Food Bank Farmers Market					
Head Start Expansion SF-425					
Head Start San Joaquin SF-425					
Head Start/Early Head Start Kern SF-425					
Home Visit Program					
Homeless LBNC					
Homeless Safe Camping					
HUD					
LIHEAP 2024					
LIHWAP					
Positive Youth Medi-Cal					
San Joaquin COE General Child Care					
SLIHEAP					
UW STANISLAUS CES					
VITA					
WIC					
Business Services					
Activity	Requested	In-Progress	Processed	Processed YTD	
Purchase Orders	344	0	344	344	
Contracts	14	3	11	11	
Leases	8	4	4	4	
Requests for Proposals	1	2	0	-	
Business Services Projects					
Description		% Completed		Comments	
Gardening and Landscape		90%		Waiting for clarification from vendors Extended for a revised bid sheet	
Cabling Vendor		80%			
Total Division Staffing					
32 positions					
CFO					
Accounting Technician (5)					
Procurement Manager					
Director of Finance					
Accounting Specialist (2)					
Business Contracts Specialist					
Finance Administrator					
Accounting Clerk (1)					
Business Technician (2)					
Payroll/HRIS Manager					
AP Supervisor (1)					
Accounting Administrator					
Fiscal Technician (2)					
Accounting Administrator - Energy					
Payroll Specialists (3)					
Accountant (2)					
Payroll Supervisor (1)					
Accountant II (2)					
Administrative Coordinator					

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF FEBRUARY 29, 2024

ASSETS

Cash in Bank	18,007,722
Cash - Vacation Reserve	1,020,104
Petty Cash	-
Accounts Receivable	2,081,985
Travel Advance	12,624
Prepaid Expense	578,229
Inventory	1,169,749
Net Fixed Assets - Unrestricted	-
Net Fixed Assets - Restricted	<u>34,934,283</u>

Total Assets 57,804,695

LIABILITES AND NET ASSETS

Accounts Payable	5,687,850
Accrued Expenses	3,069,472
Accrued Vacation	2,027,206
Line of Credit	-
Note Payable	7,927,207
Advance Payable	2,549,091
Deferred Revenue	<u>10,763,100</u>

Total Liabilities 32,023,925

Total Net Assets 25,780,770

Total Liabilities and Net Assets 57,804,695

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2023 TO FEBRUARY 29, 2024

REVENUE

Grant Revenue	116,796,843
Donations	399,978
Other Revenue	14,272,687
In-Kind	<u>13,876,388</u>

Total Revenue 145,345,896

EXPENDITURES

Salaries	45,754,216
Benefits	12,281,185
Travel	966,821
Space Costs	21,148,657
Supplies	3,757,383
Consultant/Contract Services	6,571,223
Other Costs	5,089,991
Program Costs	37,050,494
Capital Expenditures	(1,197,252)
Indirect	10,673,264
In-Kind	<u>13,876,388</u>

Total Expenditures 155,972,372

Net Change in Assets (10,626,475)

Net Assets, beginning 36,407,245

Net Assets, ending 25,780,770

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF MARCH 31, 2024

ASSETS

Cash in Bank	15,150,608
Cash - Vacation Reserve	1,099,747
Petty Cash	-
Accounts Receivable	2,081,985
Travel Advance	7,043
Prepaid Expense	757,944
Inventory	1,171,154
Net Fixed Assets - Unrestricted	-
Net Fixed Assets - Restricted	<u>34,728,520</u>

Total Assets 54,997,000

LIABILITES AND NET ASSETS

Accounts Payable	4,767,852
Accrued Expenses	200,520
Accrued Vacation	1,097,909
Line of Credit	-
Note Payable	7,882,839
Advance Payable	2,549,144
Deferred Revenue	<u>12,946,423</u>

Total Liabilities 29,444,687

Total Net Assets 25,552,313

Total Liabilities and Net Assets 54,997,000

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2024 TO MARCH 31, 2024

REVENUE

Grant Revenue	6,408,407
Donations	3,798
Other Revenue	659,187
In-Kind	<u>59,210</u>

Total Revenue 7,130,603

EXPENDITURES

Salaries	1,247,711
Benefits	994,180
Travel	60,214
Space Costs	342,458
Supplies	272,083
Consultant/Contract Services	387,482
Other Costs	324,473
Program Costs	2,939,036
Capital Expenditures	107,249
Indirect	624,963
In-Kind	<u>59,210</u>

Total Expenditures 7,359,059

Net Change in Assets (228,457)

Net Assets, beginning 25,780,770

Net Assets, ending 25,552,313

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	46,840,409	1,573,207	45,267,202	3%
BENEFITS	14,386,828	936,215	13,450,613	7%
TRAVEL	995,827	53,078	942,749	5%
SPACE COST	5,986,972	130,745	5,856,227	2%
SUPPLIES	2,064,251	230,452	1,833,799	11%
EQUIPMENT	595,525	102,500	493,025	17%
CONSULTANT/CONTRACT SERVICES	4,522,529	293,910	4,228,619	6%
OTHER COSTS	2,843,837	247,256	2,596,581	9%
PROGRAM COSTS	27,121,286	2,933,256	24,188,030	11%
INDIRECT	10,288,595	666,462	9,622,133	6%
TOTAL	115,646,059	7,167,081	108,478,978	6%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	34,554,955	1,341,709	33,213,246	4%
BENEFITS	10,676,778	724,681	9,952,097	7%
TRAVEL	685,926	31,883	654,043	5%
SPACE COST	3,288,958	230,564	3,058,394	7%
SUPPLIES	1,511,872	148,248	1,363,624	10%
EQUIPMENT	414,100	102,500	311,600	25%
CONSULTANT/CONTRACT SERVICES	1,390,108	26,103	1,364,005	2%
OTHER COSTS	1,389,059	87,711	1,301,348	6%
PROGRAM COSTS	22,197,906	2,635,441	19,562,465	12%
INDIRECT	7,612,200	511,185	7,101,015	7%
TOTAL	83,721,862	5,840,025	77,881,837	7%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,836,827	115,020	4,721,807	2%
BENEFITS	1,502,046	76,841	1,425,205	5%
TRAVEL	118,007	9,769	108,238	8%
SPACE COST	782,795	(397,794)	1,180,589	-51%
SUPPLIES	147,218	40,080	107,138	27%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	648,910	4,122	644,788	1%
OTHER COSTS	451,389	29,078	422,311	6%
PROGRAM COSTS	3,963,297	226,692	3,736,605	6%
INDIRECT	1,094,685	51,781	1,042,904	5%
TOTAL	13,545,174	155,589	13,389,585	1%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,341,392	(6,545)	2,347,937	0%
BENEFITS	702,424	39,476	662,948	6%
TRAVEL	75,000	2,391	72,609	3%
SPACE COST	238,000	16,583	221,417	7%
SUPPLIES	125,000	22,569	102,431	18%
EQUIPMENT	174,425	-	174,425	0%
CONSULTANT/CONTRACT SERVICES	1,815,857	182,534	1,633,323	10%
OTHER COSTS	505,338	79,818	425,520	16%
PROGRAM COSTS	227,662	46,503	181,159	20%
INDIRECT	603,071	37,390	565,681	6%
TOTAL	6,808,169	420,720	6,387,449	6%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	3,941,869	128,189	3,813,680	3%
BENEFITS	1,185,464	68,659	1,116,805	6%
TRAVEL	66,604	8,175	58,429	12%
SPACE COST	1,401,039	107,242	1,293,797	8%
SUPPLIES	234,696	16,644	218,052	7%
EQUIPMENT	7,000	-	7,000	0%
CONSULTANT/CONTRACT SERVICES	650,904	81,125	569,779	12%
OTHER COSTS	344,696	45,415	299,281	13%
PROGRAM COSTS	729,421	24,620	704,801	3%
INDIRECT	769,074	46,053	723,021	6%
TOTAL	9,330,767	526,123	8,804,644	6%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	965,801	(11,175)	976,976	-1%
BENEFITS	255,251	24,374	230,877	10%
TRAVEL	40,290	860	39,430	2%
SPACE COST	276,199	10,296	265,903	4%
SUPPLIES	26,615	2,904	23,712	11%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	10,750	25	10,725	0%
OTHER COSTS	44,380	3,625	40,755	8%
PROGRAM COSTS	3,000	-	3,000	0%
INDIRECT	169,041	2,687	166,354	2%
TOTAL	1,791,327	33,596	1,757,731	2%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-24 TO 03-31-24 (8.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	199,565	6,008	193,557	3%
BENEFITS	64,865	2,184	62,681	3%
TRAVEL	10,000	-	10,000	0%
SPACE COST	(19)	163,854	(163,873)	-862391%
SUPPLIES	18,850	7	18,843	0%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	6,000	-	6,000	0%
OTHER COSTS	108,975	1,609	107,366	1%
PROGRAM COSTS	-	-	-	0%
INDIRECT	40,524	17,366	23,158	43%
TOTAL	448,760	191,029	257,731	43%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2023/24
BUDGET TO ACTUAL - 03/01/24 TO 03/31/24 (1 OF 12 MONTHS = 8.33%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	\$ 10,288,595	\$ 666,462	6.5%	\$ 9,622,133
Expenditures				
Salaries	5,701,891	192,772	3.4%	5,509,119
Benefits @ 23.6% actual	<u>1,575,103</u>	<u>90,287</u>	<u>5.7%</u>	<u>1,484,816</u>
Total Personnel Costs	7,276,994	283,059	3.9%	6,993,935
Operating Costs				
Travel	117,750	6,771	5.8%	110,979
Space Costs	180,500	24,870	13.8%	155,630
Supplies	372,772	42,635	11.4%	330,137
Equipment	63,000	-	0.0%	63,000
Consultant/Contract	964,000	125,630	13.0%	838,370
Other Operating Costs	<u>924,080</u>	<u>69,015</u>	<u>7.5%</u>	<u>855,065</u>
Total Operating Costs	2,622,102	268,921	10.3%	2,353,181
Total Expenditures	<u>\$ 9,899,096</u>	<u>\$ 551,980</u>	<u>5.6%</u>	<u>\$ 9,347,116</u>
Excess (Deficit) Indirect Revenue	<u>\$ 389,499</u>	<u>\$ 114,482</u>		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	\$ 1,558,810	\$ 63,738	4.1%	\$ 1,495,072
Operations	3,458,716	225,528	6.5%	3,233,188
Executive	719,429	52,042	7.2%	667,387
Program Administration	-	-	Not budgeted	-
Finance	3,000,416	163,529	5.5%	2,836,887
Community Development	<u>1,161,725</u>	<u>47,143</u>	<u>4.1%</u>	<u>1,114,582</u>
	<u>\$ 9,899,096</u>	<u>\$ 551,980</u>	<u>5.6%</u>	<u>\$ 9,347,116</u>

Prepared Date: 05/03/24

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/5/2024	24492	MARA G RAMIREZ DE MARTINEZ	(9,205.43)
3/6/2024	222136	4IMPRINT INC AKA NELSON MARKETING	799.11
3/6/2024	222137	A-1 BATTERY COMPANY	120.53
3/6/2024	222138	ACCO ENGINEERED SYSTEMS, INC.	7,634.00
3/6/2024	222139	AGEE VII LLC	3,287.01
3/6/2024	222143	AMERIGAS LAKE ISABELLA	857.76
3/6/2024	222145	ARVIN COMMUNITY SERVICE DISTRICT	272.69
3/6/2024	222146	AT&T	565.06
3/6/2024	222150	BLUETRITON BRANDS INC	5,016.03
3/6/2024	222151	BRONCO ELECTRIC INC	6,408.16
3/6/2024	222152	CALIFORNIA COMMUNITY ACTION PARTNERSHIP ASSOCIATION	1,719.00
3/6/2024	222153	CALIFORNIA WATER SERVICE COMPANY	249.62
3/6/2024	222156	CHARTER COMMUNICATIONS	169.98
3/6/2024	222157	CHARTER COMMUNICATIONS	209.00
3/6/2024	222158	CHARTER COMMUNICATIONS	204.96
3/6/2024	222159	CHARTER COMMUNICATIONS	344.97
3/6/2024	222160	CHARTER COMMUNICATIONS	159.00
3/6/2024	222161	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	154.98
3/6/2024	222162	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	154.98
3/6/2024	222163	CHRISTOPHER PERCIVAL	472.64
3/6/2024	222164	CITY OF BAKERSFIELD	6,266.60
3/6/2024	222165	CITY OF DELANO	117.39
3/6/2024	222166	COMCAST CORPORATION	139.78
3/6/2024	222167	COUNTY OF KERN	10,610.10
3/6/2024	222168	COUNTY OF KERN PUBLIC WORKS	79.71
3/6/2024	222169	COURT APPOINTED SPECIAL ADVOCATES OF KERN COUNTY	1,400.00
3/6/2024	222170	CSG-NAM, LLC	21.51
3/6/2024	222171	CUSTOM L & A CONSTRUCTION INC	4,485.00
3/6/2024	222173	DEPARTMENT OF HUMAN RESOURCES	41.34
3/6/2024	222174	DEPARTMENT OF MOTOR VEHICLES	1,318.00
3/6/2024	222175	DEPARTMENT OF MOTOR VEHICLES	313.00
3/6/2024	222176	DEPARTMENT OF MOTOR VEHICLES	313.00
3/6/2024	222177	DEPARTMENT OF MOTOR VEHICLES	313.00
3/6/2024	222178	DEPARTMENT OF MOTOR VEHICLES	313.00
3/6/2024	222179	DEPARTMENT OF MOTOR VEHICLES	371.00
3/6/2024	222180	DEPARTMENT OF MOTOR VEHICLES	581.00
3/6/2024	222181	DEPARTMENT OF MOTOR VEHICLES	583.00
3/6/2024	222182	DEPARTMENT OF MOTOR VEHICLES	599.00
3/6/2024	222183	DEPARTMENT OF MOTOR VEHICLES	599.00
3/6/2024	222184	DEPARTMENT OF MOTOR VEHICLES	454.00
3/6/2024	222185	DEPARTMENT OF MOTOR VEHICLES	454.00
3/6/2024	222186	DEPARTMENT OF MOTOR VEHICLES	375.00
3/6/2024	222187	FEDEX	144.45
3/6/2024	222188	FIRST CONGREGATIONAL CHURCH BAKERSFIELD	4,763.76
3/6/2024	222189	FLYERS ENERGY LLC	6,996.39
3/6/2024	222191	GOTO TECHNOLOGIES USA, INC	1,051.20
3/6/2024	222192	GRINGTEAM INC.	2,827.10
3/6/2024	222195	HOME DEPOT COMMERCIAL CREDIT	366.09

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/6/2024	222198	KENNETH BARRON	872.94
3/6/2024	222199	KERN COUNTY SUPERINTENDENT OF SCHOOLS	135.83
3/6/2024	222200	LAKESHORE EQUIPMENT COMPANY	4,959.91
3/6/2024	222201	LAMONT SANITATION INC	339.38
3/6/2024	222202	LASTAND, INC	20.00
3/6/2024	222204	LILLIAN PIMENTEL STRATTON	60.00
3/6/2024	222205	LOWES COMPANIES INC	621.78
3/6/2024	222206	MARA G RAMIREZ DE MARTINEZ	9,205.43
3/6/2024	222209	MARIO LEE ALCORTA / RELIABLE JANITORIAL SERVICES & CARPET CLEANERS OF	520.00
3/6/2024	222212	MCWILLIAMS & WALDEN INC	3,253.97
3/6/2024	222213	MICHAEL K BROWN LANDSCAPE INC	1,450.00
3/6/2024	222215	MOJAVE UNIFIED SCHOOL DISTRICT	500.00
3/6/2024	222216	NATIONAL HEAD START ASSOCIATION	1,358.00
3/6/2024	222217	NEXSTAR MEDIA INC	9,000.00
3/6/2024	222218	OASIS AIR CONDITIONING	24,630.51
3/6/2024	222219	OFFICE1 LEASING	842.37
3/6/2024	222220	OMNI FAMILY HEALTH	686.00
3/6/2024	222222	PACIFICA STOCKTON HOTEL LLC	1,878.37
3/6/2024	222223	PANAMA BUENA VISTA UNIFIED SCHL DIST	100.00
3/6/2024	222224	PATRIOTS INC	174.22
3/6/2024	222226	PG&E	5,997.17
3/6/2024	222227	PRODUCERS DAIRY FOODS INC	4,137.82
3/6/2024	222228	RACE TELECOMMUNICATIONS INC	238.69
3/6/2024	222230	RAYMOND'S TROPHY AWARDS	261.92
3/6/2024	222234	SAN LUIS BUTANE DISTRIBUTORS INC	1,619.60
3/6/2024	222236	SAVE MART SUPERMARKETS	1,210.53
3/6/2024	222237	SOCALGAS	1,279.40
3/6/2024	222238	SOUTHERN CALIFORNIA EDISON	3,134.68
3/6/2024	222239	SOUTHERN KERN UNIFIED SCHOOL DISTRICT	7,066.50
3/6/2024	222240	STANDARD PLUMBING SUPPLY COMPANY, INC	82.11
3/6/2024	222241	STARWOOD HOTEL & RESORTS MANAGEMENT COMPANY, LLC	5,295.32
3/6/2024	222242	T.D. PRODUCE SALES	1,890.00
3/6/2024	222243	TOKAY PRESS INC	698.94
3/6/2024	222244	ULINE	723.19
3/6/2024	222245	UNITED RENTALS INC	341.17
3/6/2024	222248	VARNER & SON INC	901.57
3/6/2024	222249	VARNER BROS., INC.	52.02
3/6/2024	222250	WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	987.06
3/6/2024	222251	WEST KERN COMMUNITY COLLEGE DISTRICT	18,243.43
3/6/2024	222252	WIPFLI LLP	14,250.00
3/6/2024	222253	XPRESSMYSELF.COM LLC (DBA SMARTSIGN)	659.46
3/6/2024	222254	AT&T	674.73
3/6/2024	222255	CALIFORNIA WATER SERVICE COMPANY	42.84
3/6/2024	222256	HOME DEPOT COMMERCIAL CREDIT	1,444.02

Community Action Partnership of Kern

Check/Voucher Register
From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/6/2024	222257	LOWES COMPANIES INC	56,476.29
3/6/2024	222258	AT&T	554.43
3/6/2024	222259	HOME DEPOT COMMERCIAL CREDIT	4,163.49
3/6/2024	222260	AT&T	1,089.75
3/6/2024	222261	HOME DEPOT COMMERCIAL CREDIT	2,161.17
3/6/2024	222262	LORENA ALTAMIRANO HERNANDEZ	622.38
3/6/2024	222263	ROSELIA MADERA CALDERA	925.52
3/6/2024	222264	LORENA ALTAMIRANO HERNANDEZ	172.91
3/6/2024	222265	HOME DEPOT COMMERCIAL CREDIT	348.52
3/6/2024	222266	HOME DEPOT COMMERCIAL CREDIT	2,349.69
3/6/2024	25010	ADVANCED DATA STORAGE	1,386.00
3/6/2024	25011	AN ICON COMPANY, LLC	17,304.25
3/6/2024	25016	BS& E INC	130.00
3/6/2024	25017	CAPK FOUNDATON	500.00
3/6/2024	25018	CHEVRON AND TEXACO BUSINESS CARD SERVICES	2,484.02
3/6/2024	25019	COLOMBO CONSTRUCTION COMPANY INC.	109,040.50
3/6/2024	25020	DELL FINANCIAL SERVICES LLC	562.21
3/6/2024	25021	DELL FINANCIAL SERVICES LLC	846.81
3/6/2024	25022	DELL TECHNOLOGIES, INC.	30,719.03
3/6/2024	25026	EXACT STAFF, INC	614.99
3/6/2024	25027	EXACT STAFF, INC	1,303.12
3/6/2024	25028	EXACT STAFF, INC	828.80
3/6/2024	25029	EXACT STAFF, INC	1,396.20
3/6/2024	25030	FROG STREET PRESS INC.	7,960.00
3/6/2024	25031	FRONTIER COMMUNICATIONS HOLDINGS LLC	577.52
3/6/2024	25032	GARCIA INDUSTRIES INC	10,497.00
3/6/2024	25033	GARCIA INDUSTRIES INC	15,537.00
3/6/2024	25034	GARCIA INDUSTRIES INC	4,975.00
3/6/2024	25035	GARCIA INDUSTRIES INC	8,225.00
3/6/2024	25037	HEWLETT-PACKARD COMPANY	1,535.76
3/6/2024	25038	HODEL'S DEVELOPMENT CORPORATION	4,646.43
3/6/2024	25039	IDEAL SPECIALTIES INC	34,489.07
3/6/2024	25040	INDOFF INCORPORATED	19,390.33
3/6/2024	25043	KAPLAN EARLY LEARNING CO	511.84
3/6/2024	25044	KAPLAN EARLY LEARNING CO	774.65
3/6/2024	25045	KAPLAN EARLY LEARNING CO	5,238.92
3/6/2024	25046	KAPLAN EARLY LEARNING CO	1,579.84
3/6/2024	25047	KAPLAN EARLY LEARNING CO	869.48
3/6/2024	25053	MICROSOFT CORPORATION	108.00
3/6/2024	25054	MICROSOFT CORPORATION	9.00
3/6/2024	25055	MICROSOFT CORPORATION	228.00
3/6/2024	25056	MICROSOFT CORPORATION	23.67
3/6/2024	25057	MICROSOFT CORPORATION	57.60
3/6/2024	25058	MICROSOFT CORPORATION	96.00
3/6/2024	25059	MICROSOFT CORPORATION	56.52
3/6/2024	25060	MICROSOFT CORPORATION	3,018.75
3/6/2024	25061	MICROSOFT CORPORATION	228.00
3/6/2024	25063	OFFICE IMAGING, INC	1,318.60
3/6/2024	25067	PIUSER STONE AND TILE, INC.	91,812.37
3/6/2024	25068	PLC SYSTEM SERVICES	800.00
3/6/2024	25069	POWER MACHINERY CENTER	437.96
3/6/2024	25074	SMART & FINAL	274.35

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/6/2024	25075	STEPHEN WILLIFORD	197.00
3/6/2024	25076	STEPHEN WILLIFORD	129.00
3/6/2024	25077	STINSON STATIONERS	2,740.26
3/6/2024	25078	SYSCO FOOD SERVICES OF VENTURA INC	182.47
3/6/2024	25079	SYSCO FOOD SERVICES OF VENTURA INC	52.64
3/6/2024	25080	SYSCO FOOD SERVICES OF VENTURA INC	1,946.03
3/6/2024	25081	SYSCO FOOD SERVICES OF VENTURA INC	1,314.79
3/6/2024	25082	SYSCO FOOD SERVICES OF VENTURA INC	560.67
3/6/2024	25084	TRANS-WEST SECURITY SERVICES, INC.	1,918.58
3/6/2024	25085	TRANS-WEST SECURITY SERVICES, INC.	771.36
3/6/2024	25086	TRANS-WEST SECURITY SERVICES, INC.	100.00
3/6/2024	25089	VERNON SORENSON MD INC	707.55
3/6/2024	25090	VERNON SORENSON MD INC	177.00
3/6/2024	25091	VERNON SORENSON MD INC	25.00
3/6/2024	25092	VERNON SORENSON MD INC	25.00
3/6/2024	25093	VERNON SORENSON MD INC	80.00
3/6/2024	25094	VERNON SORENSON MD INC	95.00
3/6/2024	25095	VERNON SORENSON MD INC	25.00
3/6/2024	25096	VERNON SORENSON MD INC	30.00
3/6/2024	25097	W W GRAINGER INC	57.71
3/6/2024	25098	W W GRAINGER INC	26.01
3/6/2024	25101	SYSCO FOOD SERVICES OF VENTURA INC	1,372.01
3/6/2024	25102	SYSCO FOOD SERVICES OF VENTURA INC	13,907.08
3/6/2024	25103	JUANA RAMOS MUNOZ	1,814.78
3/6/2024	25104	REMEDIOS MORENO ZAVALA	1,805.77
3/6/2024	25105	ISABEL MARTINEZ-LOMELI	1,046.80
3/6/2024	25106	AIDEE SANDOVAL	5,741.35
3/6/2024	25107	MARIA F AGUILAR DE SANDOVAL	3,649.75
3/6/2024	25108	MARIA ELENA CASTILLO	6,608.45
3/6/2024	25111	MERCEDES BOLANOS	890.74
3/6/2024	26053	WELLS FARGO	48,507.40
3/11/2024	222267	DEPARTMENT OF MOTOR VEHICLES	30.00
3/11/2024	222268	DEPARTMENT OF MOTOR VEHICLES	30.00
3/11/2024	222269	DEPARTMENT OF MOTOR VEHICLES	30.00
3/11/2024	222270	DEPARTMENT OF MOTOR VEHICLES	30.00
3/12/2024	216975	REGION IX HEAD START ASSOCIATION	(14,265.00)
3/12/2024	217452	JUAN JOSE HERNANDEZ	(1,525.85)
3/13/2024	222272	4IMPRINT INC AKA NELSON MARKETING	11,364.38
3/13/2024	222273	ALAMO ALARM CO INC	608.96
3/13/2024	222275	ALEX BUSINESS GROUP (DBA CARPETLAND)	1,758.67
3/13/2024	222278	ALPHA TECHNOLOGIES & ALARM SYSTEMS, INC.	397.50
3/13/2024	222279	ALPHA WHOLESALE PRODUCE INC	3,648.65

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/13/2024	222280	AMERICAN INCORPORATED	190.00
3/13/2024	222285	AT&T	42.22
3/13/2024	222286	BARRIENTOS CONSULTING	10,000.00
3/13/2024	222287	BLUEPRINT SERVICE CO	1,813.70
3/13/2024	222288	BLUETRITON BRANDS INC	249.13
3/13/2024	222289	BOLTON INSURANCE SERVICES LLC	350,100.02
3/13/2024	222290	BRIGHTLY SOFTWARE INC	1,551.81
3/13/2024	222291	BRISCOE ECONOMICS GROUP, INC.	11,170.00
3/13/2024	222293	BRONCO ELECTRIC INC	512.90
3/13/2024	222294	CALIFORNIA WATER SERVICE COMPANY	1,158.17
3/13/2024	222295	CALIFORNIA WATER SERVICE COMPANY	195.12
3/13/2024	222296	CALIFORNIA WATER SERVICE COMPANY	197.92
3/13/2024	222297	CAPPA	596.00
3/13/2024	222299	CAZADOR CONSULTING GROUP INC	1,933.10
3/13/2024	222300	CAZADOR CONSULTING GROUP INC	962.55
3/13/2024	222301	CAZADOR CONSULTING GROUP INC	1,549.05
3/13/2024	222302	CCI OFFICE TECHNOLOGIES	277.92
3/13/2024	222303	CERTIFIX INC	167.00
3/13/2024	222304	CHARTER COMMUNICATIONS	59.73
3/13/2024	222305	CHARTER COMMUNICATIONS	199.98
3/13/2024	222306	CHARTER COMMUNICATIONS	204.00
3/13/2024	222307	CHARTER COMMUNICATIONS	204.00
3/13/2024	222308	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	154.98
3/13/2024	222309	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	154.98
3/13/2024	222311	CHRISTOPHER PERCIVAL	261.65
3/13/2024	222313	CINTAS CORPORATION #668	2,566.56
3/13/2024	222314	CITY OF BAKERSFIELD	848.37
3/13/2024	222315	CITY OF STOCKTON	124.97
3/13/2024	222317	COMMUNITY SERVICES AND EMPLOYMENT TRAIN	14,046.00
3/13/2024	222318	COUNTY OF KERN PUBLIC WORKS	20.39
3/13/2024	222319	COUNTY OF SAN JOAQUIN	36.75
3/13/2024	222322	DANIELLS PHILLIPS VAUGHAN & BOCK	1,400.00
3/13/2024	222325	DLT SOLUTIONS LLC	5,520.53
3/13/2024	222326	EL CONCILIO CALIFORNIA	639.00
3/13/2024	222331	FEDEX	266.00
3/13/2024	222332	FERGUSON ENTERPRISES INC #1350	627.05
3/13/2024	222333	FIRE SUPPLY DEPOT, LLC	26,089.40
3/13/2024	222334	FIRST CONGREGATIONAL CHURCH BAKERSFIELD	9,527.52
3/13/2024	222335	FLOWERS BAKING CO OF HENDERSON LLC	605.62
3/13/2024	222338	GOLDEN EMPIRE TRANSIT DISTRICT	2,920.00
3/13/2024	222339	GOLDEN EMPIRE TRANSIT DISTRICT	2,000.00
3/13/2024	222340	GRIMMWAY ENTERPRISES, INC.	11,454.00
3/13/2024	222341	GRINGTEAM INC.	19,163.13
3/13/2024	222343	HOME DEPOT COMMERCIAL CREDIT	620.63
3/13/2024	222349	KEITH C PFEFFER	81.19
3/13/2024	222351	LAKESHORE EQUIPMENT COMPANY	9,404.74
3/13/2024	222352	LAMONT PUBLIC UTILITY DISTRICT	682.70

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/13/2024	222354	LEVEL 3 FINANCING INC	1,489.45
3/13/2024	222356	LOTUS BAKERSFIELD CORP	3,790.00
3/13/2024	222357	LOWES COMPANIES INC	7,801.96
3/13/2024	222359	MCWILLIAMS & WALDEN INC	9,866.99
3/13/2024	222360	MICHAEL K BROWN LANDSCAPE INC	6,923.68
3/13/2024	222362	ODP BUSINESS SOLUTIONS LLC	8,411.80
3/13/2024	222363	OFFICE1 LEASING	197.77
3/13/2024	222364	PG&E	11,271.40
3/13/2024	222365	PRICE DISPOSAL	365.72
3/13/2024	222366	PROJECT ENERGY SAVERS, LLC	2,762.13
3/13/2024	222368	RAMON TAPIA	750.00
3/13/2024	222369	RANDIK PAPER CO.	573.00
3/13/2024	222373	RONALD SHELAN	169.77
3/13/2024	222374	SAFEWAY INC VONS DIVISION	91.20
3/13/2024	222376	SAVE MART SUPERMARKETS	786.83
3/13/2024	222377	SHEVADA DOVE-WILLIAMS	74.37
3/13/2024	222378	SIERRA SANDS UNIFIED SCHOOL DIST	1,530.00
3/13/2024	222379	SOUTH TULARE RICHGROVE REFUSE INC	638.20
3/13/2024	222380	SOUTHERN CALIFORNIA EDISON	2,454.14
3/13/2024	222381	SOUTHERN KERN UNIFIED SCHOOL DISTRICT	2,387.00
3/13/2024	222382	SOUTHWEST GAS CORPORATION	36.44
3/13/2024	222383	SPECIALTY TRIM AND AWNING INC	1,050.00
3/13/2024	222384	STANDARD PLUMBING SUPPLY COMPANY, INC	8.56
3/13/2024	222385	SUPERIOR SANITATION SERVICE INC	776.92
3/13/2024	222386	T.D. PRODUCE SALES	2,690.00
3/13/2024	222387	TAFT CITY SCHOOL DISTRICT	6,120.00
3/13/2024	222388	TEACHSTONE, INC	19,500.00
3/13/2024	222389	TEHACHAPI UNIFIED SCHOOL DISTRICT	1,122.00
3/13/2024	222391	TRES HOMBRES FENCE COMPANY	760.00
3/13/2024	222392	ULINE	1,337.49
3/13/2024	222393	UNITED RENTALS INC	527.27
3/13/2024	222394	UNITED WAY OF KERN COUNTY	5,249.16
3/13/2024	222395	UNIVISION TELEVISION GROUP INC	4,250.00
3/13/2024	222396	VALLEY PROPANE SERVICE	575.20
3/13/2024	222397	WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	588.15
3/13/2024	222398	WEST KERN COMMUNITY COLLEGE DISTRICT	11,151.32
3/13/2024	222399	HOME DEPOT COMMERCIAL CREDIT	476.68
3/13/2024	222400	LAKESHORE EQUIPMENT COMPANY	6,831.68
3/13/2024	222401	MICHAEL K BROWN LANDSCAPE INC	2,030.33
3/13/2024	222402	HOME DEPOT COMMERCIAL CREDIT	961.49
3/13/2024	222403	LAKESHORE EQUIPMENT COMPANY	13,474.42
3/13/2024	222404	ISABEL LEFLER	2,350.00
3/13/2024	222406	MARC SMITH	1,250.00
3/13/2024	222414	JUAN JOSE HERNANDEZ	1,525.85
3/13/2024	222416	REGION IX HEAD START ASSOCIATION	14,265.00
3/13/2024	25112	ABILA INC	3,950.30
3/13/2024	25114	ADVANCED DATA STORAGE	334.40
3/13/2024	25116	AMAZON CAPITAL SERVICES, INC	75.67
3/13/2024	25117	AMAZON CAPITAL SERVICES, INC	275.32

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/13/2024	25118	AMAZON CAPITAL SERVICES, INC	174.99
3/13/2024	25119	AMAZON CAPITAL SERVICES, INC	1,150.72
3/13/2024	25120	AMAZON CAPITAL SERVICES, INC	1,461.40
3/13/2024	25121	AMAZON CAPITAL SERVICES, INC	314.00
3/13/2024	25122	AMAZON CAPITAL SERVICES, INC	716.51
3/13/2024	25123	AMAZON CAPITAL SERVICES, INC	108.75
3/13/2024	25124	AMAZON CAPITAL SERVICES, INC	912.91
3/13/2024	25125	AMAZON CAPITAL SERVICES, INC	645.82
3/13/2024	25126	AMERICAN BUSINESS MACHINES	339.02
3/13/2024	25127	AN ICON COMPANY, LLC	1,379.71
3/13/2024	25130	BALCO HOLDINGS, INC. DBA BAY ALARM COMPANY	403.23
3/13/2024	25132	BRADY INDUSTRIES	12,140.88
3/13/2024	25133	CA ASSOCIATION OF FOOD BANKS	39,586.49
3/13/2024	25134	CAPK FOUNDATON	350,000.00
3/13/2024	25136	CDW GOVERNMENT LLC	28,467.30
3/13/2024	25137	CHALK SPINNER LLC	7,094.49
3/13/2024	25138	CHALK SPINNER LLC	368.00
3/13/2024	25139	CHALK SPINNER LLC	595.00
3/13/2024	25140	CHILD AND FAMILY PSYCHOLOGY CLINIC, INC	5,740.00
3/13/2024	25141	CLARK PEST CONTROL	1,742.00
3/13/2024	25142	COMMUNITY PRODUCTS LLC	2,705.70
3/13/2024	25143	DELK PEST CONTROL	90.00
3/13/2024	25144	DELL TECHNOLOGIES, INC.	7,941.84
3/13/2024	25145	DISCOUNT SCHOOL SUPPLY	3,806.19
3/13/2024	25146	DISCOUNT SCHOOL SUPPLY	275.06
3/13/2024	25148	DISCOUNT SCHOOL SUPPLY	8,575.45
3/13/2024	25149	DONAHUE TRUCK CENTERS	3,628.35
3/13/2024	25150	ECONO WEST INC	7,864.00
3/13/2024	25151	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC	550.00
3/13/2024	25152	ERIE CUSTOM COMPUTER APPLICATIONS	2,050.00
3/13/2024	25153	ESCUELITA HERNANDEZ LITTLE SCHOOL	10,495.36
3/13/2024	25154	EVERGREEN CONSTRUCTION	550.00
3/13/2024	25155	EXACT STAFF, INC	487.90
3/13/2024	25156	EXACT STAFF, INC	1,051.05
3/13/2024	25157	EXACT STAFF, INC	1,092.00
3/13/2024	25158	EXACT STAFF, INC	1,405.51
3/13/2024	25159	EXACT STAFF, INC	655.20
3/13/2024	25160	EXACT STAFF, INC	592.07
3/13/2024	25161	EXACT STAFF, INC	828.00
3/13/2024	25162	EXACT STAFF, INC	1,016.83
3/13/2024	25163	EXACT STAFF, INC	1,036.00
3/13/2024	25164	FRONTIER COMMUNICATIONS HOLDINGS LLC	85.98
3/13/2024	25165	GARDEN PATHWAYS INC	6,679.70
3/13/2024	25167	HD MAINTENANCE INC	9,584.30
3/13/2024	25168	HD Supply Facilites Maintenance LTD	0.00
3/13/2024	25169	HD Supply Facilites Maintenance LTD	27.28
3/13/2024	25170	HODEL'S DEVELOPMENT CORPORATION	509.10
3/13/2024	25171	IDEAL SPECIALTIES INC	53,253.36
3/13/2024	25172	INDEPENDENT FIRE & SAFETY	136.50

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/13/2024	25173	INDOFF INCORPORATED	1,970.13
3/13/2024	25174	INDOFF INCORPORATED	2,031.19
3/13/2024	25175	INDOFF INCORPORATED	1,661.68
3/13/2024	25176	INDOFF INCORPORATED	2,750.00
3/13/2024	25181	KAPLAN EARLY LEARNING CO	515.55
3/13/2024	25182	KAPLAN EARLY LEARNING CO	645.40
3/13/2024	25183	KAPLAN EARLY LEARNING CO	1,257.23
3/13/2024	25184	KAPLAN EARLY LEARNING CO	1,719.37
3/13/2024	25185	KAPLAN EARLY LEARNING CO	1,116.24
3/13/2024	25186	KAPLAN EARLY LEARNING CO	489.35
3/13/2024	25187	KAPLAN EARLY LEARNING CO	1,331.16
3/13/2024	25188	KAPLAN EARLY LEARNING CO	2,358.38
3/13/2024	25189	KAPLAN EARLY LEARNING CO	281.68
3/13/2024	25190	KAPLAN EARLY LEARNING CO	1,276.95
3/13/2024	25191	KAPLAN EARLY LEARNING CO	10,431.46
3/13/2024	25192	KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & KIMBALL	5,250.00
3/13/2024	25193	KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & KIMBALL	1,026.00
3/13/2024	25194	KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & KIMBALL	22,853.28
3/13/2024	25195	KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & KIMBALL	343.35
3/13/2024	25196	KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & KIMBALL	1,729.35
3/13/2024	25198	LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	540.00
3/13/2024	25203	OFFICE IMAGING, INC	96.25
3/13/2024	25204	PAPER CONNECTION INC	2,150.88
3/13/2024	25205	PAULIN INDUSTRIES, INC.	10,984.93
3/13/2024	25206	PLC SYSTEM SERVICES	10,764.12
3/13/2024	25209	SANDATA TECHNOLOGIES LLC	162.00
3/13/2024	25211	SMART & FINAL	724.92
3/13/2024	25212	STINSON STATIONERS	2,831.19
3/13/2024	25213	STOCKTON COMMUNITY KITCHEN	3,451.68
3/13/2024	25214	STOCKTON COMMUNITY KITCHEN	3,451.68
3/13/2024	25215	STOCKTON COMMUNITY KITCHEN	3,451.68
3/13/2024	25216	STOCKTON COMMUNITY KITCHEN	3,451.68
3/13/2024	25217	STOCKTON COMMUNITY KITCHEN	2,301.12
3/13/2024	25218	STOCKTON COMMUNITY KITCHEN	2,301.12
3/13/2024	25219	SYSCO FOOD SERVICES OF VENTURA INC	1,505.87
3/13/2024	25220	TEL TEC SECURITY SYSTEMS INC	525.00
3/13/2024	25221	TEL TEC SECURITY SYSTEMS INC	5,221.66
3/13/2024	25222	TEL TEC SECURITY SYSTEMS INC	622.01
3/13/2024	25223	TEL TEC SECURITY SYSTEMS INC	283.17
3/13/2024	25224	TEL TEC SECURITY SYSTEMS INC	979.56
3/13/2024	25225	TEL TEC SECURITY SYSTEMS INC	539.20
3/13/2024	25226	TEL TEC SECURITY SYSTEMS INC	378.05
3/13/2024	25227	TEL TEC SECURITY SYSTEMS INC	344.79
3/13/2024	25228	TEL TEC SECURITY SYSTEMS INC	187.50
3/13/2024	25229	TRANS-WEST SECURITY SERVICES, INC.	1,845.00
3/13/2024	25230	TRANS-WEST SECURITY SERVICES, INC.	180.00

Community Action Partnership of Kern

Check/Voucher Register
From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/13/2024	25231	TRANS-WEST SECURITY SERVICES, INC.	120.00
3/13/2024	25232	TRANS-WEST SECURITY SERVICES, INC.	569.14
3/13/2024	25233	TRANS-WEST SECURITY SERVICES, INC.	845.28
3/13/2024	25234	TRANS-WEST SECURITY SERVICES, INC.	1,432.60
3/13/2024	25235	VALLEY GARBAGE SERVICE	365.66
3/13/2024	25236	VELOCITY AEROSPACE - BURBANK INC	964.00
3/13/2024	25237	VELOCITY AEROSPACE - BURBANK INC	964.00
3/13/2024	25238	VELOCITY AEROSPACE - BURBANK INC	964.00
3/13/2024	25239	VELOCITY AEROSPACE - BURBANK INC	964.00
3/13/2024	25240	VELOCITY AEROSPACE - BURBANK INC	964.00
3/13/2024	25241	VERNON SORENSON MD INC	100.00
3/13/2024	25242	VERNON SORENSON MD INC	568.00
3/13/2024	25243	AMAZON CAPITAL SERVICES, INC	13.08
3/13/2024	25244	AMAZON CAPITAL SERVICES, INC	359.80
3/13/2024	25245	HD Supply Facilites Maintenance LTD	81.84
3/13/2024	25246	HD Supply Facilites Maintenance LTD	54.56
3/13/2024	25247	SYSCO FOOD SERVICES OF VENTURA INC	1,929.21
3/13/2024	25248	AMAZON CAPITAL SERVICES, INC	721.79
3/13/2024	25249	AMAZON CAPITAL SERVICES, INC	33.23
3/13/2024	25250	AMAZON CAPITAL SERVICES, INC	467.07
3/13/2024	25251	AMAZON CAPITAL SERVICES, INC	34.62
3/13/2024	25252	AMAZON CAPITAL SERVICES, INC	502.48
3/13/2024	25253	AMAZON CAPITAL SERVICES, INC	571.95
3/13/2024	25254	AMAZON CAPITAL SERVICES, INC	25.93
3/13/2024	25255	AMAZON CAPITAL SERVICES, INC	51.93
3/13/2024	25256	AMAZON CAPITAL SERVICES, INC	464.22
3/13/2024	25257	AMAZON CAPITAL SERVICES, INC	633.60
3/13/2024	25258	AMAZON CAPITAL SERVICES, INC	1,125.44
3/13/2024	25259	AMAZON CAPITAL SERVICES, INC	307.01
3/13/2024	25260	PUBLIC AGENCY COALITION ENTERPRISE	706,754.24
3/18/2024	25137	CHALK SPINNER LLC	(7,094.49)
3/18/2024	25138	CHALK SPINNER LLC	(368.00)
3/18/2024	25139	CHALK SPINNER LLC	(595.00)
3/20/2024	222421		0.00
3/20/2024	222422		0.00
3/20/2024	222423		0.00
3/20/2024	222424	ACTION GLASS INC	518.69
3/20/2024	222425	ALPHA TECHNOLOGIES & ALARM SYSTEMS, INC.	742.17
3/20/2024	222428	ANDEKIN PLUMBING INC. - PRO CONSTRUCTION AND PLUMBING	2,300.00
3/20/2024	222430	AT&T	85.38
3/20/2024	222431	AT&T	266.05
3/20/2024	222432	AUTOMATIC GATES AND ACCESS	25,500.00
3/20/2024	222434	BKAT, INC	23,210.56
3/20/2024	222435	BLUETRITON BRANDS INC	574.23
3/20/2024	222436	BOOT BARN	140.71
3/20/2024	222437	CALIFORNIA HEAD START ASSOCIATION	1,946.00

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	222438	CALIFORNIA WATER SERVICE COMPANY	1,067.58
3/20/2024	222439	CAPPA	15,000.00
3/20/2024	222441	CELESTE SERNA	14.48
3/20/2024	222442	CHALK SPINNER LLC	7,094.49
3/20/2024	222443	CHALK SPINNER LLC	368.00
3/20/2024	222444	CHALK SPINNER LLC	595.00
3/20/2024	222445	CHARTER COMMUNICATIONS	133.93
3/20/2024	222446	CHARTER COMMUNICATIONS	246.00
3/20/2024	222447	CHARTER COMMUNICATIONS	204.00
3/20/2024	222448	CHARTER COMMUNICATIONS	204.00
3/20/2024	222449	CHARTER COMMUNICATIONS	1,399.00
3/20/2024	222450	CHARTER COMMUNICATIONS	54.40
3/20/2024	222451	CHARTER COMMUNICATIONS	945.00
3/20/2024	222452	CHARTER COMMUNICATIONS	194.98
3/20/2024	222453	CHARTER COMMUNICATIONS	261.76
3/20/2024	222454	CHARTER COMMUNICATIONS	194.98
3/20/2024	222455	CHARTER COMMUNICATIONS	199.97
3/20/2024	222456	CHARTER COMMUNICATIONS HOLDING COMPANY LLC	234.96
3/20/2024	222458	CHRISTOPHER PERCIVAL	1,066.21
3/20/2024	222459	CINTAS CORPORATION #668	273.54
3/20/2024	222462	CITY OF BAKERSFIELD	7,011.02
3/20/2024	222463	CITY OF SHAFTER	539.91
3/20/2024	222464	CITY OF STOCKTON	28.98
3/20/2024	222465	CLEMMER AND COMPANY	2,100.00
3/20/2024	222466	COMMUNITY SERVICES AND DEVELOPMENT DEPARTMENT	601.58
3/20/2024	222467	COUNTY OF KERN	1,594.49
3/20/2024	222468	COUNTY OF KERN PUBLIC WORKS	49.43
3/20/2024	222469	COVERALL NORTH AMERICA INC	1,025.00
3/20/2024	222472	DELANO UNION SCHOOL DISTRICT	5,040.00
3/20/2024	222473	DEPARTMENT OF SOCIAL SERVICES	1,694.00
3/20/2024	222474	DEPARTMENT OF SOCIAL SERVICES	363.00
3/20/2024	222475	EAST NILES COMMUNITY SERVICES DIST	79.70
3/20/2024	222480	F.W. WASSERMAN AND ASSOCIATES	175.00
3/20/2024	222481	FERGUSON ENTERPRISES INC #1350	160.39
3/20/2024	222483	GRINGTEAM INC.	834.72
3/20/2024	222484	HOME DEPOT COMMERCIAL CREDIT	1,570.96
3/20/2024	222485	INDIAN WELLS VALLEY WATER DISTRICT	411.37
3/20/2024	222490	KERN COMMUNITY COLLEGE DISTRICT	68,707.80
3/20/2024	222491	KERN COUNTY SUPERINTENDENT OF SCHOOLS	23,883.42
3/20/2024	222492	LAKESHORE EQUIPMENT COMPANY	26,712.65
3/20/2024	222493	LANGUAGE LINE SERVICES INC	206.66
3/20/2024	222500	LOWES COMPANIES INC	22,812.49
3/20/2024	222501	MANUEL G BARRIOS	150.00
3/20/2024	222505	MARIO LEE ALCORTA / RELIABLE JANITORIAL SERVICES & CARPET CLEANERS OF	520.00
3/20/2024	222509	MASSIEL ZETINO	4,875.00
3/20/2024	222510	MCFARLAND UNIFIED SCHOOL DISTRICT	1,071.00

Community Action Partnership of Kern

Check/Voucher Register
From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	222511	MCWILLIAMS & WALDEN INC	3,946.74
3/20/2024	222512	MESA ENERGY SYSTEMS, INC.	1,057.28
3/20/2024	222513	MICHAEL K BROWN LANDSCAPE INC	4,081.71
3/20/2024	222517	NATIONAL SAFETY COMPLIANCE INC	1,974.00
3/20/2024	222519	NEEDLES PUBLIC UTILITY AUTHORITY	63.67
3/20/2024	222520	NEXSTAR MEDIA INC	14,970.00
3/20/2024	222521	ODP BUSINESS SOLUTIONS LLC	2,084.53
3/20/2024	222522	OFFICE1 LEASING	527.08
3/20/2024	222523	PG&E	9,765.52
3/20/2024	222524	PRICE DISPOSAL	372.99
3/20/2024	222525	PRODUCERS DAIRY FOODS INC	1,958.97
3/20/2024	222526	PROPAC INC	4,846.50
3/20/2024	222527	PROTECTION 1/ADT	59.48
3/20/2024	222528	PURA SABROSURA AGUAS FRESCAS	500.00
3/20/2024	222529	QUADIENT FINANCE USA INC	4,500.00
3/20/2024	222530	RANDIK PAPER CO.	354.08
3/20/2024	222533	SAFEWAY INC VONS DIVISION	19.86
3/20/2024	222534	SAN JOAQUIN FENCE	10,988.00
3/20/2024	222538	SAVE MART SUPERMARKETS	809.77
3/20/2024	222540	SIERRA SANDS UNIFIED SCHOOL DIST	1,710.00
3/20/2024	222541	SNIDERS	22.73
3/20/2024	222542	SOCALGAS	682.55
3/20/2024	222543	SOUTHERN CALIFORNIA EDISON	160.30
3/20/2024	222544	TEACHSTONE, INC	250.00
3/20/2024	222545	THE BAKERSFIELD COLLEGE FOUNDATION	2,600.00
3/20/2024	222549	TRAFFIC MANAGEMENT, INC.	128.95
3/20/2024	222550	UNITED WAY OF KERN COUNTY	52,840.29
3/20/2024	222551	VALLEY PROPANE SERVICE	507.08
3/20/2024	222554	WELLS FARGO VENDOR FINANCIAL SERVICES, LLC	1,943.14
3/20/2024	222556	ADRIANA BAUTISTA DE CRUZ	1,150.96
3/20/2024	222557	ALICIA GARCIA DE LEYVA	5,014.65
3/20/2024	222558	ALICIA MUNOZ DE SANCHEZ	601.40
3/20/2024	222559	ALL ABOARD PRESCHOOL	4,533.85
3/20/2024	222560	ANA BERTHA BALLESTEROS JAIME	2,673.92
3/20/2024	222561	ANA MARIA ACOSTA DE ARIZAGA	1,835.55
3/20/2024	222562	ANA YASMIN LUCIO	622.38
3/20/2024	222563	ANTONIO PERALTA DUQUE	643.33
3/20/2024	222564	CLAUDIA ZAVALA CISNEROS	2,402.15
3/20/2024	222565	CONSUELO RAMIREZ DE MAGDALENO	9,283.35
3/20/2024	222566	DEYSI ISELA ESQUIVEL	11,853.97
3/20/2024	222567	ELSA YANETH QUEVEDO ORTIZ	1,960.00
3/20/2024	222568	ELSA YANETH QUEVEDO ORTIZ	10,370.87
3/20/2024	222569	ERLINDA MARTHA MADUENO	3,023.20
3/20/2024	222570	ESTHER MELENDREZ	1,838.86
3/20/2024	222571	FLOR JAZMIN ZACARIAS	3,857.78
3/20/2024	222572	IRMA JIMENEZ CASTANEDA	3,842.25
3/20/2024	222573	JACKELINE NEOMI GARCIA	1,215.71
3/20/2024	222574	JUAN JOSE HERNANDEZ	1,325.96
3/20/2024	222575	JUANA INEZ SALGADO RENTERIA	3,909.24
3/20/2024	222576	LETICIA GARIBAY CEJA	2,014.28
3/20/2024	222577	MA BELEN RODRIGUEZ BRAVO	1,798.71
3/20/2024	222578	MANUELA P MEDINA	6,885.17
3/20/2024	222579	MARA G RAMIREZ DE MARTINEZ	8,152.76

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	222580	MARCELA CHAVEZ OSEGUERA	1,748.32
3/20/2024	222581	MARCELA G NUNEZ DE GUTIERREZ	12,883.70
3/20/2024	222582	MARCELINA PERALTA	4,186.94
3/20/2024	222583	MARGARITA GARIBAY CORTES	2,285.18
3/20/2024	222584	MARIA CRUZ MACIAS	1,219.99
3/20/2024	222585	MARIA ESTHER GONZALEZ AVALOS	3,853.47
3/20/2024	222586	MARIA EUGENIA GARCIA DE VEGA	3,290.04
3/20/2024	222587	MARIA LOURDES MORENO ESQUIVEL	1,908.96
3/20/2024	222588	MARIA PICOS DE GARCIA	2,712.88
3/20/2024	222589	MARIA SALAZAR	9,500.07
3/20/2024	222590	MARIA V SOSA	670.60
3/20/2024	222591	MAYRA PONCE GARIBAY	909.94
3/20/2024	222592	NATALIA CAMACHO DE AYALA	763.29
3/20/2024	222593	OLGA LIDIA ALVAREZ	1,215.71
3/20/2024	222594	ORELLANA RODRIGUEZ TOMASA MARISOL	1,039.96
3/20/2024	222595	REYNALDA C MALDONADO	1,784.74
3/20/2024	222596	RUFINITA PRISCILLA MARIE SAUCEDA	2,491.96
3/20/2024	222597	SANDRA ELIZABETH SAMAYOA	2,153.28
3/20/2024	222598	TERESA CERVANTES	632.71
3/20/2024	222599	VERONICA HERNANDEZ	1,006.19
3/20/2024	222600	CARMEN SANTOS PACHECO	5,984.30
3/20/2024	222601	MIREYA GUZMAN CRISTOBAL	1,031.50
3/20/2024	222602	HORTENCIA HERNANDEZ	378.75
3/20/2024	222603	JUANA H PIMENTEL	7,529.26
3/20/2024	222604	LUCERO L IBARRA	935.96
3/20/2024	222605	MARIBEL SANTOS GALINDO	3,554.32
3/20/2024	222606	GLORIA GARCIA DE MADERA	7,995.48
3/20/2024	222607	Karla Elizabeth Huling	3,941.52
3/20/2024	222608	LUZ E VENEGAS	9,189.98
3/20/2024	222609	MARIA B CRUZ DE PULIDO	9,689.98
3/20/2024	222610	YAZMIN ZAVALA	943.55
3/20/2024	222611	DOLORES VERDUZCO GALINDO	5,965.22
3/20/2024	222612	HERLINDA NOLASCO DE GONZALEZ	3,739.01
3/20/2024	222613	MARIA M ANGULO	4,766.93
3/20/2024	222614	AMPARO MAGANA	1,784.24
3/20/2024	222615	ANA R LEMUS LOPEZ	1,849.15
3/20/2024	222616	ANDRADE ESTELA Y JOSE FAMILY CHILD CARE	2,749.89
3/20/2024	222617	ANDREA R RIVERA	1,770.19
3/20/2024	222618	BRENDA SUJEY MARTINEZ	2,908.41
3/20/2024	222619	CRISTINA SOTO DE MARTINEZ	2,741.27
3/20/2024	222620	ESMERALDA YOSELI SALCIDO CURIEL	1,699.50
3/20/2024	222621	GLORIA LEMUS DE LEMUS	1,849.15
3/20/2024	222622	GUADALUPE ELIZABETH PENUELAS	3,635.53
3/20/2024	222623	KASANDRA LOPEZ-CORDERO	1,776.75
3/20/2024	222624	MARIA ELENA CORONA DE IBARRA	7,362.08
3/20/2024	222625	ROSAURA QUINTERO DE LOPEZ	8,122.95
3/20/2024	222626	SOCORRO LARA DE GOVEA	1,885.73
3/20/2024	222627	VERONICA L ESCOBAR	9,550.96
3/20/2024	222628	HORTENCIA HERNANDEZ	890.00
3/20/2024	222629	LETICIA MARIA BOTELLO	3,614.85
3/20/2024	222630	YAZMIN ZAVALA	943.55
3/20/2024	222631	LAKESHORE EQUIPMENT COMPANY	16,673.06

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	222632	WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	212.57
3/20/2024	25265	ADOBE INC	27.99
3/20/2024	25266	ADOBE INC	111.96
3/20/2024	25267	ADOBE INC	55.98
3/20/2024	25268	ADOBE INC	27.99
3/20/2024	25269	ADOBE INC	671.76
3/20/2024	25270	ADOBE INC	203.88
3/20/2024	25271	ADP, LLC.	22,513.99
3/20/2024	25273	ADVANCED DATA STORAGE	17.60
3/20/2024	25274	ALLIED UNIVERSAL SECURITY SERVICES	96,608.95
3/20/2024	25275	AMERICAN BUSINESS MACHINES	55.34
3/20/2024	25276	AMERICAN REFUSE, INC.	710.40
3/20/2024	25277	AN ICON COMPANY, LLC	17,036.85
3/20/2024	25285	BALCO HOLDINGS, INC. DBA BAY ALARM COMPANY	291.39
3/20/2024	25286	BS& E INC	56.79
3/20/2024	25288	CHEVRON AND TEXACO BUSINESS CARD SERVICES	7,830.44
3/20/2024	25289	CHEVRON AND TEXACO BUSINESS CARD SERVICES	274.24
3/20/2024	25290	COLOMBO CONSTRUCTION COMPANY INC.	25,435.67
3/20/2024	25292	CREATIVE FINANCIAL STAFFING LLC	2,074.00
3/20/2024	25297	DISCOUNT SCHOOL SUPPLY	10,034.70
3/20/2024	25298	DONAHUE TRUCK CENTERS	2,478.29
3/20/2024	25300	EXACT STAFF, INC	1,861.60
3/20/2024	25301	EXACT STAFF, INC	828.80
3/20/2024	25302	FRONTIER COMMUNICATIONS HOLDINGS LLC	60.72
3/20/2024	25303	FRONTIER COMMUNICATIONS HOLDINGS LLC	63.53
3/20/2024	25304	FRONTIER COMMUNICATIONS HOLDINGS LLC	120.21
3/20/2024	25305	FRONTIER COMMUNICATIONS HOLDINGS LLC	670.23
3/20/2024	25306	FRONTIER COMMUNICATIONS HOLDINGS LLC	73.89
3/20/2024	25307	FRONTIER COMMUNICATIONS HOLDINGS LLC	479.03
3/20/2024	25308	FRONTIER COMMUNICATIONS HOLDINGS LLC	344.04
3/20/2024	25310	GARDEN PATHWAYS INC	469.57
3/20/2024	25311	GARDEN PATHWAYS INC	7,347.67
3/20/2024	25313	GRACE COMMUNITY CHURCH	1,294.76
3/20/2024	25314	INDOFF INCORPORATED	135,014.90
3/20/2024	25316	JON DOOLEY HEATING AND COOLING	12,903.25
3/20/2024	25318	KAPLAN EARLY LEARNING CO	0.00
3/20/2024	25319	KAPLAN EARLY LEARNING CO	3,394.08
3/20/2024	25320	KAPLAN EARLY LEARNING CO	61.61
3/20/2024	25321	KAPLAN EARLY LEARNING CO	246.42
3/20/2024	25322	KAPLAN EARLY LEARNING CO	369.64
3/20/2024	25323	KAPLAN EARLY LEARNING CO	783.58
3/20/2024	25324	KAPLAN EARLY LEARNING CO	1,842.34

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25325	KAPLAN EARLY LEARNING CO	727.69
3/20/2024	25326	KAPLAN EARLY LEARNING CO	3,390.39
3/20/2024	25327	KAPLAN EARLY LEARNING CO	3,140.95
3/20/2024	25328	KAPLAN EARLY LEARNING CO	198.16
3/20/2024	25329	KAPLAN EARLY LEARNING CO	1,896.02
3/20/2024	25330	KAPLAN EARLY LEARNING CO	118.06
3/20/2024	25331	KAPLAN EARLY LEARNING CO	7,503.36
3/20/2024	25332	KAPLAN EARLY LEARNING CO	4,249.87
3/20/2024	25333	KAPLAN EARLY LEARNING CO	190.97
3/20/2024	25334	KAPLAN EARLY LEARNING CO	367.88
3/20/2024	25335	LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	270.00
3/20/2024	25336	LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	60.00
3/20/2024	25342	MCKESSON MEDICAL SURGICAL INC	9,919.60
3/20/2024	25343	MICHAEL E BRADLEY	1,800.00
3/20/2024	25344	MICROSOFT CORPORATION	360.00
3/20/2024	25345	MISSION LINEN SUPPLY	4,825.79
3/20/2024	25346	MITEL NETSOLUTIONS INC	20,024.56
3/20/2024	25347	MOLLY & BRUCE BUSACCA INC	57.00
3/20/2024	25348	NARAMA INC	617.78
3/20/2024	25351	PAULIN INDUSTRIES, INC.	915.24
3/20/2024	25352	PERFECT GIFT LLC	2,005.15
3/20/2024	25353	PLC SYSTEM SERVICES	1,515.44
3/20/2024	25354	POWER MACHINERY CENTER	584.20
3/20/2024	25360	SSD ALARM, INC	466.71
3/20/2024	25363	SYSCO FOOD SERVICES OF VENTURA INC	518.52
3/20/2024	25364	SYSCO FOOD SERVICES OF VENTURA INC	1,675.41
3/20/2024	25365	SYSCO FOOD SERVICES OF VENTURA INC	757.53
3/20/2024	25366	SYSCO FOOD SERVICES OF VENTURA INC	1,152.91
3/20/2024	25367	SYSCO FOOD SERVICES OF VENTURA INC	856.57
3/20/2024	25368	THE BAKERSFIELD CALIFORNIAN	5,000.00
3/20/2024	25369	THE MARCOM GROUP, INC.	95.00
3/20/2024	25371	VERIZON WIRELESS	8,210.92
3/20/2024	25372	VERNON SORENSON MD INC	25.00
3/20/2024	25373	VERNON SORENSON MD INC	100.00
3/20/2024	25374	VERNON SORENSON MD INC	150.00
3/20/2024	25375	VERNON SORENSON MD INC	100.00
3/20/2024	25376	VERNON SORENSON MD INC	127.00
3/20/2024	25377	VERNON SORENSON MD INC	474.00
3/20/2024	25378	VERNON SORENSON MD INC	180.00
3/20/2024	25380	ADELA A RAMIREZ	613.20
3/20/2024	25381	ADELA JAIMES	10,220.26
3/20/2024	25382	ADRIANA AGUIRRE GAONA	4,545.45
3/20/2024	25383	ADRIANA CEJA GONZALEZ	11,307.02
3/20/2024	25384	ADRIANA GOMEZ	10,202.96
3/20/2024	25385	ADRIANA SERNAS	801.11
3/20/2024	25386	ANA MARTINEZ	960.89
3/20/2024	25387	ANA PATRICIA CAMARGO	6,192.86
3/20/2024	25388	ANA ROSA M SANCHEZ	9,711.69

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25389	ANDREA PIMENTEL DE DOMINGUEZ	10,435.40
3/20/2024	25390	ANGELA PELAYO	1,501.20
3/20/2024	25391	ANGELICA M MARES	5,040.24
3/20/2024	25392	ANTONIA PANIAGUA ROSALES	12,883.64
3/20/2024	25393	ARACELI JIMENEZ AVILA	2,476.36
3/20/2024	25394	ARACELI MORALES DE MARTINEZ	4,849.48
3/20/2024	25395	ARACELY CRUZ DE MONTERROSA	14,056.27
3/20/2024	25396	AYDE JAIME	12,678.79
3/20/2024	25397	BEATRIZ GONZALEZ DUENAS	1,379.45
3/20/2024	25398	BLANCA EVELIA RUIZ DE SOLORIO	11,790.47
3/20/2024	25399	CAROLINA GIL	4,639.48
3/20/2024	25400	CATALINA RIVERA DE ESPINOZA	5,752.13
3/20/2024	25401	CESILA GARCIA DIAZ	670.60
3/20/2024	25402	CLARA ACOSTA FERREL	1,821.56
3/20/2024	25403	CLAUDIA BARAJAS ROGEL	1,292.98
3/20/2024	25404	CLAUDIA GARCIA	3,647.13
3/20/2024	25405	CONSUELO PUGA	6,172.95
3/20/2024	25406	DAISY ALMIDA GONZALEZ	7,128.73
3/20/2024	25407	DAVID PANTOJA	7,540.77
3/20/2024	25408	DELIA CHAVEZ	622.38
3/20/2024	25409	DOLORES M PLATERO	5,684.47
3/20/2024	25410	Dora Luz Rivera	9,891.37
3/20/2024	25411	DULCE IRASEMA MUNOZ LOPEZ	2,677.18
3/20/2024	25412	EDELMIRA L VIVEROS	5,568.85
3/20/2024	25413	ELENA OCHOA CONTRERAS	1,215.71
3/20/2024	25414	ELIDA CRUZ	3,627.46
3/20/2024	25415	ELIM RODRIGUEZ	3,680.18
3/20/2024	25416	ELIZABETH CHAVEZ	1,918.74
3/20/2024	25417	ELIZABETH DIAZ	5,754.09
3/20/2024	25418	ELIZABETH GONZALEZ	2,095.99
3/20/2024	25419	ELOISA QUINTINO DE MARTINEZ	632.71
3/20/2024	25420	ELVIA O CASTELLANOS	2,582.08
3/20/2024	25421	ESPERANZA B TOBAR	0.00
3/20/2024	25422	EVANY MURILLO	3,023.07
3/20/2024	25423	EVELYN SANCHEZ	583.00
3/20/2024	25424	FABIOLA GARCIA AVILES	1,034.21
3/20/2024	25425	FELISITA GOMEZ DE GOMEZ	2,643.70
3/20/2024	25426	GABRIELA ARREGUIN	7,010.59
3/20/2024	25427	GEORGINA CONCEPCION WARREN COSTALES	6,292.89
3/20/2024	25428	GLADYS ITZEL GALVAN	1,908.96
3/20/2024	25429	GLORIA ISITA MEJIA	1,655.94
3/20/2024	25430	GLORIA PARRA	698.01
3/20/2024	25431	GREGORIA GALLEGOS	9,484.12
3/20/2024	25432	GUADALUPE AVILES LEYVA	2,741.46
3/20/2024	25433	GUADALUPE CECILIA JAIME	894.55
3/20/2024	25434	GUADALUPE OLAZABAL	343.11
3/20/2024	25435	GUILLERMINA HERNANDEZ GOMEZ	3,359.88
3/20/2024	25436	HILDA ARACELI ARAMBULA MORENO	884.55
3/20/2024	25437	IMELDA HERNANDEZ	2,852.41
3/20/2024	25438	IMELDA MARIN DE JUAREZ	12,073.41
3/20/2024	25439	INES MARISCAL MACIAS	636.98
3/20/2024	25440	IRENE R SIXTOS	10,325.02
3/20/2024	25441	IRMA AYALA CONTRERAS	2,588.80
3/20/2024	25442	IRMA C GARCIA	1,223.86

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25443	IRMA FLORES	2,860.21
3/20/2024	25444	IRMA SANDOVAL ROBLES	10,195.04
3/20/2024	25445	IRMA VERONICA OSEGUERA	6,138.78
3/20/2024	25446	ISABEL GARCIA	6,507.01
3/20/2024	25447	ISABEL LILLY VILLANUEVA	1,006.19
3/20/2024	25448	JACLYN PRADO	11,955.03
3/20/2024	25449	JASMIN ALEJANDRA ARANDA	2,586.69
3/20/2024	25450	JASMINE CANCHOLA	5,023.05
3/20/2024	25451	JESSICA MIRAXY DOMINGUEZ	909.95
3/20/2024	25452	JOANNA GONZALEZ	4,795.10
3/20/2024	25453	JOANNA ROBLES	909.95
3/20/2024	25454	JOSELINE ARREDONDO	1,964.06
3/20/2024	25455	JUANITA FAY GALVAN	1,820.24
3/20/2024	25456	JULISSA MARIE ARAGON	8,635.09
3/20/2024	25457	KASANDRA FIGUEROA BASURTO	3,315.44
3/20/2024	25458	LAURA A RODRIGUEZ	6,247.07
3/20/2024	25459	LAURA E NUNEZ	698.01
3/20/2024	25460	LESLIE KARINA TOSCANO CRUZ	982.12
3/20/2024	25461	LETICIA G HERNANDEZ	9,681.06
3/20/2024	25462	LETICIA HERNANDEZ PEREZ	1,042.99
3/20/2024	25463	LETICIA MORALES	9,375.52
3/20/2024	25464	LILIA HORTENCIA OSEGUERA	9,854.68
3/20/2024	25465	LILIA YAZMIN JUAREZ	9,153.68
3/20/2024	25466	LILIANA REYES GONZALEZ	909.95
3/20/2024	25467	LILIANA SOLORIO	5,172.65
3/20/2024	25468	LORENA SILVA DE MALDONADO	4,668.89
3/20/2024	25469	LORENA TRUJILLO ESCOBEDO	3,018.10
3/20/2024	25470	LOURDES PEREZ DE GARCIA	3,863.66
3/20/2024	25471	LUZ ELENA RODRIGUEZ	1,114.14
3/20/2024	25472	MARGARITA CORTES DE BARAJAS	13,793.39
3/20/2024	25473	MARGARITA FELIX	8,352.69
3/20/2024	25474	MARGARITA PADILLA BARAJAS	7,414.28
3/20/2024	25475	MARIA A LOPEZ	7,359.33
3/20/2024	25476	MARIA ARACELI CRUZ	817.77
3/20/2024	25477	MARIA ASUSENA GONZALEZ-GUTIERREZ	3,676.46
3/20/2024	25478	MARIA C ARELLANO DE CONTRERAS	4,038.73
3/20/2024	25479	MARIA C CUEVAS DE GARCIA	2,447.74
3/20/2024	25480	MARIA E CORONA HEREDIA	2,689.05
3/20/2024	25481	MARIA E CUARA	1,215.71
3/20/2024	25482	MARIA ELENA RODRIGUEZ	1,603.00
3/20/2024	25483	MARIA ESTELA ARROYO	1,868.46
3/20/2024	25484	MARIA GUADALUPE ALVAREZ	3,674.48
3/20/2024	25485	MARIA GUADALUPE CONTRERAS VARGAS	4,515.28
3/20/2024	25486	MARIA GUADALUPE DIAZ DE RUIZ	2,875.03
3/20/2024	25487	MARIA GUADALUPE GONZALEZ	7,559.63
3/20/2024	25488	MARIA GUADALUPE LEYVA	1,105.58
3/20/2024	25489	MARIA GUADALUPE LOPEZ CORZA	11,703.38
3/20/2024	25490	MARIA LOURDES NIEVAS DE SALAZAR	5,170.42
3/20/2024	25491	MARIA NANCY CRUZ	6,527.83
3/20/2024	25492	MARIA RAFAELA JAIMES HERNANDEZ	909.94
3/20/2024	25493	MARIANELA G ORTIZ	5,246.45
3/20/2024	25494	MARICELA AYALA CONTRERAS	308.88
3/20/2024	25495	MARIELENA VILLALOBOS	1,292.98

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25496	MARILU GARZA	9,831.62
3/20/2024	25497	MARTHA SALGADO	13,097.96
3/20/2024	25498	MAYLEN CHAVOLLA AYALA	1,655.69
3/20/2024	25499	MAYRA HERNANDEZ	3,727.00
3/20/2024	25500	MIGUEL ANGEL GARCIA JIMENEZ	4,113.89
3/20/2024	25501	NANCY GARIBAY HERNANDEZ	1,916.14
3/20/2024	25502	Natalie Sevilla	1,131.86
3/20/2024	25503	NORMA LISA GUZMAN	4,494.32
3/20/2024	25504	NORMA M ZARAZUA	5,912.78
3/20/2024	25505	NUBIA IVETTE ACEVES RODRIGUEZ	894.55
3/20/2024	25506	OLGA ZAMAGO	1,778.22
3/20/2024	25507	ORGARIDT ALCANZAR MAGANA	6,497.92
3/20/2024	25508	PATRICIA SANCHEZ	6,664.54
3/20/2024	25509	PRECIOSA ISABEL CHAMALE CASTRO	698.01
3/20/2024	25510	RAQUEL G DE IZARRARAS	420.00
3/20/2024	25511	RAQUEL G DE IZARRARAS	2,428.14
3/20/2024	25512	REMEDIOS MORENO ZAVALA	1,805.77
3/20/2024	25513	REYNA MOREIRA DELGADO	1,170.56
3/20/2024	25514	RITA GARCIA	14,491.57
3/20/2024	25515	ROCIO OROZCO IBARRA	8,140.62
3/20/2024	25516	Rosa Elena Arellano	1,789.10
3/20/2024	25517	ROSALIA MARTINEZ DE MENDOZA	1,773.34
3/20/2024	25518	RUBICEL RUIZ SOLORIO	4,978.43
3/20/2024	25519	SANDRA RODRIGUEZ	873.29
3/20/2024	25520	SARA CASTANEDA	636.98
3/20/2024	25521	SENDY N HERNANDEZ SOSA	873.90
3/20/2024	25522	SILVIA E ZUNIGA	12,554.57
3/20/2024	25523	SILVIA MENDEZ URIBE	1,907.13
3/20/2024	25524	SONIA PANTOJA	7,762.85
3/20/2024	25525	SUSY I SANTACRUZ DE SAHAGUN	6,535.05
3/20/2024	25526	SYDNEY GONZALEZ	2,443.94
3/20/2024	25527	SYLVIA MORA	1,197.86
3/20/2024	25528	TERESA CAROLINA OROPEZA	11,321.57
3/20/2024	25529	TINA MARIE ANTE	12,500.48
3/20/2024	25530	TRINIDAD TINOCO	10,182.01
3/20/2024	25531	Yanely Garcia	1,820.24
3/20/2024	25532	YESENIA ESCOTO MURILLO	1,859.25
3/20/2024	25533	YESENIA SALAZAR-PENA	4,848.46
3/20/2024	25534	YOLANDA JUAREZ	10,258.56
3/20/2024	25535	ZEFERINO GONZALEZ	1,173.76
3/20/2024	25536	BIVIANA MANRIQUEZ	10,285.16
3/20/2024	25537	CARMEN BELTRAN	11,281.97
3/20/2024	25538	CELVIDA SANTOS DE RUIZ	11,207.54
3/20/2024	25539	DOLORES PALACIOS DE GUZMAN	12,370.28
3/20/2024	25540	ELDA KARINA IBARRA	5,765.81
3/20/2024	25541	INOCENCIA SALAS ROJAS	2,949.73
3/20/2024	25542	IRMA CARRIEDO DE GARCIA	2,057.47
3/20/2024	25543	LAURA A GUTIERREZ	12,809.02
3/20/2024	25544	LETICIA FLORES	2,736.39
3/20/2024	25545	LIDIA ALONDRA BRAVO DE MENDOZA	6,567.06
3/20/2024	25546	LORRAINE DIAZ	2,618.40
3/20/2024	25547	LUZ MARIA VILLAGOMEZ	12,410.97
3/20/2024	25548	MARIA CARRILLO DE GUTIERREZ	7,416.98
3/20/2024	25549	MARIA DOLORES ARIAS	2,360.62
3/20/2024	25550	MARIA ELENA ESCOBAR	3,000.99

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25551	MARIA GUADALUPE JAYME	5,697.77
3/20/2024	25552	MATILDE VILLAFAN DE MARAVILLA	11,891.09
3/20/2024	25553	MELANEA FLERROS HIDALGO	2,816.21
3/20/2024	25554	MITZI G CHAVEZ MAGALLON	3,481.99
3/20/2024	25555	NINFA E. RODRIGUEZ	5,456.40
3/20/2024	25556	NORMA MENDOZA	5,584.07
3/20/2024	25557	OLGA NOVELA DE HUERTA	8,129.41
3/20/2024	25558	PATRICIA MUNOZ VASQUEZ	12,005.20
3/20/2024	25559	ROSA ANGELA ORTIZ	7,514.61
3/20/2024	25560	SUNSHINE BILINGUAL DAYCARE	7,543.33
3/20/2024	25561	YADIRA CARDONA FAMILY CHILD CARE	2,559.38
3/20/2024	25562	DINA BEATRIZ GONZALEZ	4,759.10
3/20/2024	25563	JACQUELINE DIANE JARAMILLO GONZALEZ	3,246.32
3/20/2024	25564	AGUSTINA MORENO	1,885.10
3/20/2024	25565	AIDEE SANDOVAL	5,373.89
3/20/2024	25566	ALIDA MERCADO DE GARNICA	1,885.10
3/20/2024	25567	ANDREA ESTRADA	3,662.62
3/20/2024	25568	ANGELINA VASQUEZ	2,717.39
3/20/2024	25569	CECILIA ALONSO DE RODRIGUEZ	4,823.07
3/20/2024	25570	CECILIA ATAI PEREZ	11,314.96
3/20/2024	25571	CYNTHIA E CATILLO	2,640.04
3/20/2024	25572	DALILA J CAVAZOS	9,527.43
3/20/2024	25573	DIANE LOMELI	2,732.94
3/20/2024	25574	EDITH ALEJANDRA GALLEGOS	1,945.11
3/20/2024	25575	ELVIRA OCHOA GOMEZ	5,079.73
3/20/2024	25576	EVA DILMA VARGAS	7,415.16
3/20/2024	25577	GLAFIRA E CAMACHO DE TRUJILLO	8,416.70
3/20/2024	25578	Guadalupe Carrizoza De Castillo	12,252.67
3/20/2024	25579	HERMELINDA VILLEDA	3,687.07
3/20/2024	25580	IRMA L IBARRA	11,752.55
3/20/2024	25581	JACINTA GLORIA CRUZ	3,514.68
3/20/2024	25582	JACOBA C DE ANDRACA	10,713.48
3/20/2024	25583	JANETH G SARABIA	2,182.00
3/20/2024	25584	JUDITH ADRIANA PAREDES DE QUEZADA	2,008.90
3/20/2024	25585	LETICIA HERNANDEZ	946.82
3/20/2024	25586	LUCERO MILLAN GARCIA	934.94
3/20/2024	25587	MA DEL CARMEN GOMEZ GRANADOS	9,348.36
3/20/2024	25588	MA TERESA NAVA DE FRANCO	2,759.84
3/20/2024	25589	MARIA C PEREZ	1,857.26
3/20/2024	25590	MARIA C ZEPEDA DE NUNEZ	1,981.70
3/20/2024	25591	MARIA F AGUILAR DE SANDOVAL	4,151.10
3/20/2024	25592	MARIA GARCIA	14,380.57
3/20/2024	25593	MARIA SANTOS DE LOPEZ	7,564.77
3/20/2024	25594	MARIA Z RODRIGUEZ DE OCHOA	8,651.80
3/20/2024	25595	MARICELA CORTEZ	8,525.32
3/20/2024	25596	MARICELA SANDOVAL RODRIGUEZ	5,401.45
3/20/2024	25597	MARISOL GONZALEZ	4,792.05
3/20/2024	25598	MARISOL PEREZ	2,864.47
3/20/2024	25599	MARTHA ESTHELA SANCHEZ	11,358.29
3/20/2024	25600	MARTINA RANGEL	4,775.13
3/20/2024	25601	MARYPAZ MAGANA	4,742.05
3/20/2024	25602	MAYRA ELENA GONZALEZ MORALES	7,725.60
3/20/2024	25603	MILCA REBEKAH PEREZ	7,362.13

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25604	MIRIAM MACIEL BARRIGA	3,787.62
3/20/2024	25605	PAULA LARA VALDOVINOS	9,409.14
3/20/2024	25606	REYNA TORRES DE CASTRO	2,572.74
3/20/2024	25607	ROSALINDA VARGAS MATA	6,476.70
3/20/2024	25608	ROSEMARY ZAVALA	9,435.42
3/20/2024	25609	SANDRA MARTINEZ VARELA	11,000.75
3/20/2024	25610	SANDRA PEREZ	7,370.31
3/20/2024	25611	SARA ESTELA POSADA	9,661.44
3/20/2024	25612	SCHYIENELL JONES	1,984.19
3/20/2024	25613	SILVIA MEJIA	10,879.09
3/20/2024	25614	SOFIA ALVAREZ DE GONZALEZ	12,320.94
3/20/2024	25615	SUSIE MARIA REYNA	4,323.51
3/20/2024	25616	VANESSA NICOLE MEJIA	5,406.31
3/20/2024	25617	VIDALIA MARTINEZ GONZALEZ	5,758.56
3/20/2024	25618	VIRGINIA PEREZ	908.40
3/20/2024	25619	XOCHITL QUIROZ DE ALCALA	8,669.32
3/20/2024	25620	YOANA PEREZ	2,840.46
3/20/2024	25621	ANDREA GUADALUPE DIAZ	2,911.52
3/20/2024	25622	BERTHA CAMPOS	1,311.00
3/20/2024	25623	CLAUDIA ZARAGOZA DE RODRIGUEZ	1,820.00
3/20/2024	25624	CLAUDIA ZARAGOZA DE RODRIGUEZ	11,104.88
3/20/2024	25625	EDUVIJES SUAREZ	2,726.34
3/20/2024	25626	ESPERANZA TORRES	892.55
3/20/2024	25627	EVA RAMIREZ	988.31
3/20/2024	25628	HILDA BARAJAS JUAREZ	3,141.88
3/20/2024	25629	JUANA MORILLON GUILLEN	3,442.17
3/20/2024	25630	MARIA F MARTINEZ	2,906.72
3/20/2024	25631	MARIA GUADALUPE BARAJAS DE GARCIA	560.00
3/20/2024	25632	MARIA GUADALUPE BARAJAS DE GARCIA	2,958.04
3/20/2024	25633	MARIA GUADALUPE RESENDEZ	2,471.51
3/20/2024	25634	Maria Ledesma De Garcia	13,588.51
3/20/2024	25635	MARIA TERESA HEREDIA	3,717.01
3/20/2024	25636	MARIANA MEDRANO	1,699.49
3/20/2024	25637	NORMA PULIDO CRUZ	1,738.19
3/20/2024	25638	TERESA DE LA LUZ SALAZAR MARTINEZ	6,565.99
3/20/2024	25639	YNEZ ATHENA CHAVEZ-ANDRADE	840.00
3/20/2024	25640	YNEZ ATHENA CHAVEZ-ANDRADE	4,983.04
3/20/2024	25641	ANA MARIA NAVARRO DE GUTIERREZ	960.00
3/20/2024	25642	ANA MARIA NAVARRO DE GUTIERREZ	5,483.43
3/20/2024	25643	BEATRIZ JACQUEZ NUNEZ	320.00
3/20/2024	25644	BEATRIZ JACQUEZ NUNEZ	1,840.60
3/20/2024	25645	CECILIA ZAMORA	5,989.81
3/20/2024	25646	LUZ SELENE RUANO ORTEGA	3,048.82
3/20/2024	25647	MARIA ELENA CASTILLO	6,918.78
3/20/2024	25648	MARIA G TAMAYO DE ZAMORA	841.14
3/20/2024	25649	MARIA GUADALUPE ZAMORA RODRIGUEZ	10,923.64
3/20/2024	25650	ONOFRE ZAMORA	1,600.00
3/20/2024	25651	ONOFRE ZAMORA	8,925.92
3/20/2024	25652	ADELA GARCIA DE SOSA	6,839.84
3/20/2024	25653	ALICIA DE LA GARZA	1,721.25
3/20/2024	25654	ALMA AYDE GOMEZ ALVAREZ	4,655.33
3/20/2024	25655	ALMA R RANGEL	5,537.78

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25656	ANA MARIA DAVILA	2,648.43
3/20/2024	25657	BEATRIZ ADRIANA CARRILLO HERNANDEZ	6,751.30
3/20/2024	25658	BEATRIZ TELLEZ DE TORRES	6,834.76
3/20/2024	25659	BERENICE IBARRA	4,464.70
3/20/2024	25660	BERNARDINA GOMEZ ARAUJO	1,914.06
3/20/2024	25661	BERTHA ALICIA GOMEZ	7,771.01
3/20/2024	25662	CARMEN MORALES DIAZ	7,752.57
3/20/2024	25663	CONSUELO MEJIA	957.03
3/20/2024	25664	DOLORES SANCHEZ LOPEZ	1,655.07
3/20/2024	25665	EDITH ELIZABETH SANCHEZ	4,899.52
3/20/2024	25666	ELISA GONZALES	6,544.66
3/20/2024	25667	ELVA BORUNDA FLORES	9,365.90
3/20/2024	25668	ELVIRA GAMBOA	957.03
3/20/2024	25669	Gladys Isela Rodriguez	1,786.39
3/20/2024	25670	GLORIA MORENO DE HERNANDEZ	1,749.60
3/20/2024	25671	GLORIA PADILLA MONTES DE OCA	2,832.68
3/20/2024	25672	GUADALUPE LEMUS LEMUS	1,046.80
3/20/2024	25673	IRIS GISELA MAGANA	8,748.85
3/20/2024	25674	IRMA YOLANDA MAGALLON	3,633.39
3/20/2024	25675	ISABEL MARTINEZ-LOMELI	1,077.18
3/20/2024	25676	JANET IBARRA	1,861.70
3/20/2024	25677	JUANA CORTEZ DE PEREZ	7,331.69
3/20/2024	25678	KENDAHL ROSE ROWE	6,958.63
3/20/2024	25679	LAURA MAGALLON OROZCO	898.13
3/20/2024	25680	LORENA IBARRA	364.92
3/20/2024	25681	LUCIA MENDOZA OCHOA	5,514.07
3/20/2024	25682	MAGDALENA GUERRERO DE PARRA	1,853.47
3/20/2024	25683	Margarita Garcia	3,753.54
3/20/2024	25684	MARIA A MAGALLON OROZCO	2,383.62
3/20/2024	25685	MARIA DOLORES GOMEZ	8,957.51
3/20/2024	25686	MARIA G AYALA	2,741.27
3/20/2024	25687	MARIA G SANCHEZ ESCALERA	1,674.40
3/20/2024	25688	MARIA GUADALUPE CHAVEZ	4,327.43
3/20/2024	25689	MARIA LAURA RAYA GOMEZ	2,378.88
3/20/2024	25690	MARIA PAZ RUIZ	4,710.57
3/20/2024	25691	MARIA PERLA GARCIA DE ARCIGA	3,948.27
3/20/2024	25692	MARIA REINA OROZCO MORA	4,655.33
3/20/2024	25693	Maricela Munoz Sanchez	2,439.73
3/20/2024	25694	MARTHA ISELA GALINDO	1,784.24
3/20/2024	25695	MIRIAM GOMEZ ZARATE	2,926.33
3/20/2024	25696	MONICA MARTINEZ	5,417.63
3/20/2024	25697	NORMA PATRICIA AVILA MOLINA	1,721.51
3/20/2024	25698	NYELI GONZALEZ	1,615.60
3/20/2024	25699	OLGA LIRA DE GALLARDO	5,852.66
3/20/2024	25700	Oralia Quiroz	5,552.06
3/20/2024	25701	PATRICIA HERNANDEZ	11,640.98
3/20/2024	25702	PAULA GARCIA	10,876.16
3/20/2024	25703	RAQUEL SANCHEZ	14,444.00
3/20/2024	25704	ROCELIA OROZCO LEMUS	4,530.36
3/20/2024	25705	ROMELIA MORENO DE ESPINOZA	2,741.27
3/20/2024	25706	ROSA BACA DE CEBALLOS	1,131.92
3/20/2024	25707	ROSA HILDA NAVARRO	2,738.27
3/20/2024	25708	ROSALBA GONZALEZ	11,814.15
3/20/2024	25709	ROSALINDA G OCHOA	13,057.77

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/20/2024	25710	ROSAURA IBARRA OROZCO	2,866.20
3/20/2024	25711	SILVIA LETICIA SANCHEZ DE GARCIA	1,834.00
3/20/2024	25712	SILVIA PRECIADO	1,685.95
3/20/2024	25713	VIRGINIA RANGEL	7,266.78
3/20/2024	25714	YESICA SANCHEZ ARRIAGA	9,615.12
3/20/2024	25715	YOLANDA LIRA LEMUS	3,838.04
3/20/2024	25716	ANA MARIA DAVILA	2,137.22
3/20/2024	25717	GLORIA MORENO DE HERNANDEZ	1,904.78
3/20/2024	25718	LUPITA ELIZABETH CAMPOS	1,939.74
3/20/2024	25719	MANUEL ARMENDARIZ-SAMANIEGO	493.75
3/20/2024	25720	MARIA TERESA ALANIS	6,911.99
3/20/2024	25721	MARYPAZ MAGANA	1,004.45
3/20/2024	25722	MIRIAM MACIEL BARRIGA	1,860.97
3/20/2024	25723	TERESA DE LA LUZ SALAZAR MARTINEZ	5,350.69
3/20/2024	25724	KAPLAN EARLY LEARNING CO	962.09
3/20/2024	25725	KAPLAN EARLY LEARNING CO	55.18
3/20/2024	25728	THE HARTFORD PRIORITY ACCOUNTS	2,399.18
3/20/2024	25729	THE HARTFORD PRIORITY ACCOUNTS	5,131.53
3/20/2024	25730	THE HARTFORD PRIORITY ACCOUNTS	5,364.60
3/20/2024	25731	THE HARTFORD PRIORITY ACCOUNTS	988.96
3/20/2024	25732	THE HARTFORD PRIORITY ACCOUNTS	2,871.22
3/20/2024	25733	THE HARTFORD PRIORITY ACCOUNTS	5,800.32
3/20/2024	25734	THE HARTFORD PRIORITY ACCOUNTS	7,189.90
3/20/2024	25735	THE HARTFORD PRIORITY ACCOUNTS	2,488.41
3/20/2024	25736	ESPERANZA B TOBAR	420.00
3/20/2024	25737	ESPERANZA B TOBAR	869.64
3/26/2024	218086	SUNRISE VILLA PARTNERS	(700.00)
3/26/2024	222286	BARRIENTOS CONSULTING	(10,000.00)
3/27/2024	222637	ALPHA WHOLESALE PRODUCE INC	2,287.80
3/27/2024	222641	ARAMARK UNIFORM SERVICES	68.15
3/27/2024	222642	AT&T	861.27
3/27/2024	222643	BRIAN BAKER - DBA: THE AVERY AND BRIAN EXPERIENCE	4,875.00
3/27/2024	222644	BUILDING HEALTHY COMMUNITIES	13,480.70
3/27/2024	222645	CALIFORNIA WATER SERVICE COMPANY	230.48
3/27/2024	222646	CELESTE SERNA	65.66
3/27/2024	222647	CERTIFIX INC	384.00
3/27/2024	222648	CHARTER COMMUNICATIONS	204.00
3/27/2024	222649	CHARTER COMMUNICATIONS	219.98
3/27/2024	222650	CHARTER COMMUNICATIONS	169.98
3/27/2024	222651	CHARTER COMMUNICATIONS	174.98
3/27/2024	222652	CHARTER COMMUNICATIONS	209.00
3/27/2024	222653	CHRISTOPHER PERCIVAL	277.48
3/27/2024	222654	CINTAS CORPORATION #668	331.27
3/27/2024	222655	CITY OF BAKERSFIELD	2,213.46
3/27/2024	222656	CITY OF RIDGECREST	30.00
3/27/2024	222657	CITY OF STOCKTON	223.28
3/27/2024	222658	COUNTY OF KERN PUBLIC WORKS	87.12
3/27/2024	222660	FEDEX	167.23
3/27/2024	222661	FELDESMAN LEIFER LLP	471.00
3/27/2024	222662	FERGUSON ENTERPRISES INC #1350	893.70
3/27/2024	222663	FLOWERS BAKING CO OF HENDERSON LLC	943.14
3/27/2024	222664	FLYERS ENERGY LLC	3,681.47

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	222665	FRESHPOINT CENTRAL CALIFORNIA, INC	6,254.61
3/27/2024	222666	GOLDEN EMPIRE TRANSIT DISTRICT	7,150.00
3/27/2024	222667	GOLDEN EMPIRE TRANSIT DISTRICT	7,150.00
3/27/2024	222668	HANSEN'S MOVING AND STORAGE, INC	9,371.50
3/27/2024	222669	HANSEN'S MOVING AND STORAGE, INC	3,166.50
3/27/2024	222670	HANSEN'S MOVING AND STORAGE, INC	14,721.41
3/27/2024	222671	HANSEN'S MOVING AND STORAGE, INC	16,783.91
3/27/2024	222672	HANSEN'S MOVING AND STORAGE, INC	13,452.66
3/27/2024	222673	HANSEN'S MOVING AND STORAGE, INC	15,931.41
3/27/2024	222674	HOME DEPOT COMMERCIAL CREDIT	2,934.71
3/27/2024	222675	HOMETOWN PUBLISHING LLC	2,421.90
3/27/2024	222676	HOWARD'S GARBAGE SERVICE	231.68
3/27/2024	222678	JORGENSEN & CO	324.10
3/27/2024	222679	KARADANIS SURVIVORS TRUST / ADVANCED MINI STORAGE	316.00
3/27/2024	222680	KERN COUNTY BLACK CHAMBER OF COMMERCE	2,500.00
3/27/2024	222681	KERN COUNTY SUPERINTENDENT OF SCHOOLS	28,430.49
3/27/2024	222682	KERN HEALTH SYSTEMS	170.00
3/27/2024	222683	LAKESHORE EQUIPMENT COMPANY	24,588.75
3/27/2024	222684	LAMONT ELEMENTARY SCHOOL DISTRICT	13,521.25
3/27/2024	222685	LASTAND, INC	20.00
3/27/2024	222686	LOWES COMPANIES INC	352.76
3/27/2024	222687	MCFARLAND UNIFIED SCHOOL DISTRICT	665.00
3/27/2024	222688	MCWILLIAMS & WALDEN INC	2,341.01
3/27/2024	222690	MICHAEL K BROWN LANDSCAPE INC	2,004.40
3/27/2024	222691	NAOMI CARRILLO	88.44
3/27/2024	222692	OASIS AIR CONDITIONING	17,450.00
3/27/2024	222693	ODP BUSINESS SOLUTIONS LLC	1,642.15
3/27/2024	222694	OFFICE1 LEASING	801.48
3/27/2024	222695	PATRIOTS INC	60.16
3/27/2024	222696	PAUL H BROOKES PUBLISHING CO., INC.	425.00
3/27/2024	222697	PG&E	10,511.18
3/27/2024	222698	PRODUCERS DAIRY FOODS INC	8,527.84
3/27/2024	222699	PROGRESS RESOURCES INCORPORATED	130.00
3/27/2024	222700	PROLIFIC PKG, LLC	23,287.82
3/27/2024	222701	REGION IX HEAD START ASSOCIATION	6,230.00
3/27/2024	222703	ROUTE 66 BROADBAND LLC	221.13
3/27/2024	222704	SAFEWAY INC VONS DIVISION	19.93
3/27/2024	222705	SAVE MART SUPERMARKETS	344.04
3/27/2024	222706	SOCALGAS	451.06
3/27/2024	222707	SOUTHERN CALIFORNIA EDISON	1,756.70
3/27/2024	222708	SOUTHWEST FOUNDATION	500.00
3/27/2024	222709	STANDARD PLUMBING SUPPLY COMPANY, INC	177.33
3/27/2024	222710	SUBURBAN PROPANE	528.00
3/27/2024	222711	T-MOBILE USA INC	3,077.13
3/27/2024	222712	TEACHSTONE, INC	12,000.00
3/27/2024	222713	ULINE	1,967.70

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	222714	UNITED RENTALS INC	186.10
3/27/2024	222715	VALLEY PROPANE SERVICE	357.49
3/27/2024	222717	WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	1,727.06
3/27/2024	222718	WELLS FARGO VENDOR FINANCIAL SERVICES, LLC	383.18
3/27/2024	222719	WESTERN PROPANE SERVICE	847.92
3/27/2024	222720	WIPFLI LLP	16,096.09
3/27/2024	222721	ALEJANDRA ORTEGA BARON	1,548.10
3/27/2024	222722	BERTHA ALICIA CARAVES	462.86
3/27/2024	222723	BERTHA CONTRERAS	10,015.17
3/27/2024	222724	BRIGHT FUTURES PRESCHOOL 2	1,012.91
3/27/2024	222725	CARMELITA JACINTA MORALES MEJIA	670.60
3/27/2024	222726	CECILIA GAYTAN DE ZARATE	12,717.96
3/27/2024	222727	JEMIMA GONZALEZ	575.48
3/27/2024	222728	JOCELYN SANTAMARIA	1,736.52
3/27/2024	222729	LORENA ALTAMIRANO HERNANDEZ	636.98
3/27/2024	222730	MA DEL CARMEN FLORES VALLECILLO	575.48
3/27/2024	222731	MARIA DEL SOCORRO CARMONA	1,955.07
3/27/2024	222732	MARIA SOFIA MENDOZA DE ORTIZ	1,135.00
3/27/2024	222733	RUTH CARINA PAREDES	8,166.25
3/27/2024	222734	SAIDY LORENA MAYEN	7,274.70
3/27/2024	222735	SONIA C LOPEZ DE JUAREZ	1,876.66
3/27/2024	222736	YOLANDA SALDANA MORENO	2,499.02
3/27/2024	222737	ANA HERMELINDA SANTOS PACHECO	9,587.79
3/27/2024	222738	MARIA P COSIO	11,530.19
3/27/2024	222739	VIRGINIA GUADALUPE RIOS	522.02
3/27/2024	222740	ALMA YANETH NUNEZ GUTIERREZ	662.23
3/27/2024	222741	ANNA DELFINA REYES	7,633.61
3/27/2024	222742	BERTHA NERTO	7,672.44
3/27/2024	222743	CELESTINA ANDREA CONTRERAS	565.96
3/27/2024	222744	GUADALUPE CABRERA	10,047.87
3/27/2024	222745	MARIA J MARTINEZ DE GARCIA	5,474.60
3/27/2024	222746	ANITA MARIE IBARRA	1,247.94
3/27/2024	222747	ESTELA LOPEZ	498.36
3/27/2024	222748	LETICIA MARIA BOTELLO	3,940.15
3/27/2024	222749	ROCIO JOSEFINA HERNANDEZ	13,461.62
3/27/2024	222750	ROCIO VERONICA MUNIZ CERECEDA	3,316.98
3/27/2024	222751	ANA C LUCERO	677.88
3/27/2024	222752	ANA M HERNANDEZ DE RIOS	4,333.26
3/27/2024	222753	LILIA ESQUIVEL MONROY	4,589.11
3/27/2024	222754	LORI MACIAS CERNA	8,496.79
3/27/2024	222755	MARIA ELENA LEAL	843.36
3/27/2024	222756	ELOISA MONTES DE ROMERO	1,446.99
3/27/2024	222757	ESPERANZA CORREA TELLO	5,733.43
3/27/2024	222758	GUILLERMINA VILLA FLORES	1,376.06
3/27/2024	222759	IRMA CASTILLO	3,503.03
3/27/2024	222760	ALMA YANETH NUNEZ GUTIERREZ	662.23
3/27/2024	222761	JEMIMA GONZALEZ	462.86
3/27/2024	222762	LETICIA GARIBAY CEJA	1,077.01
3/27/2024	222763	HOME DEPOT COMMERCIAL CREDIT	2,399.51
3/27/2024	222764	LAKESHORE EQUIPMENT COMPANY	1,228.30
3/27/2024	222765	HOME DEPOT COMMERCIAL CREDIT	632.64
3/27/2024	222767	AT&T	792.38
3/27/2024	222768	AT&T	513.98

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	222769	1020 CECIL LLC	915.00
3/27/2024	222770	AGEE VII LLC	12,897.50
3/27/2024	222771	BEAR MOUNTAIN RECREATION & PARK DISTRICT	3,500.00
3/27/2024	222772	BEAR VALLEY COMMUNITY HEALTHCARE DISTRICT	150.00
3/27/2024	222773	BKAT, INC	10,920.00
3/27/2024	222774	RONALD SHELAN	3,750.00
3/27/2024	222775	MORE THAN ONE DIMENSION, INC.	1,800.00
3/27/2024	222776	COUNTY OF KERN	363.12
3/27/2024	222777	FAIRFAX SCHOOL DISTRICT	575.00
3/27/2024	222778	FIRST 5 MADERA COUNTY	1,223.15
3/27/2024	222779	GREENFIELD UNION SCHOOL DISTRICT	42.00
3/27/2024	222780	G STREET PLAZA LLC	419.05
3/27/2024	222781	HEARTS & LIVES	550.00
3/27/2024	222782	KERN COUNTY SUPERINTENDENT OF SCHOOLS	2,200.00
3/27/2024	222783	KERN ISLAND INVESTORS, GP	5,948.60
3/27/2024	222784	LAMONT SCHOOL DISTRICT	150.00
3/27/2024	222785	MARK AND HELENE MCELYEA	3,656.00
3/27/2024	222786	MCFARLAND UNIFIED SCHOOL DISTRICT	200.00
3/27/2024	222787	ARIAS LATINO MARKET INC	7,105.24
3/27/2024	222788	MERCED COUNTY OFFICE OF EDUCATION	253.67
3/27/2024	222789	MOJAVE UNIFIED SCHOOL DISTRICT	500.00
3/27/2024	222790	NORTH OF THE RIVER RECR & PARK DIST	4,797.00
3/27/2024	222791	OLLIE SHANKLE TRUSTEE (LESSOR)	9,925.00
3/27/2024	222792	OMNI FAMILY HEALTH	5,924.00
3/27/2024	222793	PANAMA BUENA VISTA UNIFIED SCHL DIST	100.00
3/27/2024	222794	PREWITT FAMILY DECEDENTS TRUST	950.00
3/27/2024	222795	JOHN REY	1,000.00
3/27/2024	222796	STELLAR PLAZA LLC	3,128.47
3/27/2024	222797	SUNRISE VILLA PARTNERS	700.00
3/27/2024	222798	TAFT CITY SCHOOL DISTRICT	4,919.46
3/27/2024	222799	THE HOUSING AUTHORITY OF THE COUNTY OF KERN	700.00
3/27/2024	222800	TULARE COUNTY OFFICE OF EDUCATION	500.00
3/27/2024	222801	VINELAND SCHOOL DISTRICT	375.00
3/27/2024	222802	WAYSIDE CHAPEL COMMUNITY CHURCH, INC.	13,014.90
3/27/2024	222803	YABITO CORPORATION	1,800.00
3/27/2024	222804	PARKPLACE APARTMENTS	2,780.00
3/27/2024	25738	ADOBE INC	2,400.00
3/27/2024	25739	ALPHA TECHNOLOGIES & ALARM SYSTEMS, INC.	45.00
3/27/2024	25740	AMAZON CAPITAL SERVICES, INC	28.84
3/27/2024	25741	AMAZON CAPITAL SERVICES, INC	123.12
3/27/2024	25742	AMAZON CAPITAL SERVICES, INC	294.32
3/27/2024	25743	AMAZON CAPITAL SERVICES, INC	160.68
3/27/2024	25744	AMAZON CAPITAL SERVICES, INC	686.13
3/27/2024	25745	AMAZON CAPITAL SERVICES, INC	117.36

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	25746	AMAZON CAPITAL SERVICES, INC	245.01
3/27/2024	25747	AMAZON CAPITAL SERVICES, INC	301.84
3/27/2024	25748	AMAZON CAPITAL SERVICES, INC	252.66
3/27/2024	25749	AMAZON CAPITAL SERVICES, INC	382.59
3/27/2024	25750	AMAZON CAPITAL SERVICES, INC	146.04
3/27/2024	25751	AMAZON CAPITAL SERVICES, INC	49.02
3/27/2024	25752	AMAZON CAPITAL SERVICES, INC	94.96
3/27/2024	25753	AMAZON CAPITAL SERVICES, INC	1,074.83
3/27/2024	25754	AMAZON CAPITAL SERVICES, INC	322.62
3/27/2024	25755	AN ICON COMPANY, LLC	11,323.17
3/27/2024	25756	BRADY INDUSTRIES	4,509.27
3/27/2024	25758	CCI OFFICE TECHNOLOGIES	205.00
3/27/2024	25759	CHILD AND FAMILY PSYCHOLOGY CLINIC, INC	3,465.00
3/27/2024	25760	COLOMBO CONSTRUCTION COMPANY INC.	429,175.44
3/27/2024	25761	COLOMBO CONSTRUCTION COMPANY INC.	174,807.50
3/27/2024	25763	CROWN EQUIPMENT CORPORATION	4,975.50
3/27/2024	25764	DELK PEST CONTROL	720.00
3/27/2024	25765	DELL FINANCIAL SERVICES LLC	1,656.57
3/27/2024	25767	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC	400.00
3/27/2024	25768	ESCUELITA HERNANDEZ LITTLE SCHOOL	10,495.36
3/27/2024	25770	EXACT STAFF, INC	1,594.00
3/27/2024	25771	EXACT STAFF, INC	788.66
3/27/2024	25772	FIVE9 INC	5,301.08
3/27/2024	25773	FIVE9 INC	7,178.72
3/27/2024	25774	FRONTIER COMMUNICATIONS HOLDINGS LLC	87.50
3/27/2024	25775	GARRETT MADDEN	231.19
3/27/2024	25776	GARRETT MADDEN	231.19
3/27/2024	25778	HODEL'S DEVELOPMENT CORPORATION	1,852.28
3/27/2024	25779	HUFFMAN & DOWNS MAINTENANCE	859.95
3/27/2024	25781	KNIGHT'S SITE SERVICES INC	4,148.10
3/27/2024	25784	MICROSOFT CORPORATION	11.20
3/27/2024	25785	MICROSOFT CORPORATION	228.00
3/27/2024	25786	MICROSOFT CORPORATION	57.60
3/27/2024	25787	MICROSOFT CORPORATION	108.00
3/27/2024	25788	MICROSOFT CORPORATION	3,018.75
3/27/2024	25789	MICROSOFT CORPORATION	228.00
3/27/2024	25790	MICROSOFT CORPORATION	9.00
3/27/2024	25791	MICROSOFT CORPORATION	96.00
3/27/2024	25792	MICROSOFT CORPORATION	56.00
3/27/2024	25793	MISSION LINEN SUPPLY	1,791.35
3/27/2024	25794	NARAMA INC	522.63
3/27/2024	25795	NARAMA INC	407.02
3/27/2024	25796	OFFICE IMAGING, INC	1,004.68
3/27/2024	25797	ORKIN PEST CONTROL	106.99
3/27/2024	25798	ORKIN PEST CONTROL	106.99
3/27/2024	25799	ORKIN PEST CONTROL	4,985.58
3/27/2024	25800	PLC SYSTEM SERVICES	21,529.85
3/27/2024	25801	SEIU LOCAL 521	16,745.41
3/27/2024	25802	SMART & FINAL	162.24

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	25803	SMART & FINAL	475.01
3/27/2024	25804	SMART & FINAL	156.97
3/27/2024	25805	STAPLES ADVANTAGE	1,454.37
3/27/2024	25806	STEPHEN WILLIFORD	285.00
3/27/2024	25807	STEPHEN WILLIFORD	1,995.00
3/27/2024	25808	STEPHEN WILLIFORD	130.00
3/27/2024	25809	STEPHEN WILLIFORD	145.00
3/27/2024	25810	STEPHEN WILLIFORD	145.00
3/27/2024	25811	STEPHEN WILLIFORD	129.00
3/27/2024	25812	STINSON STATIONERS	4,019.22
3/27/2024	25813	SYSCO FOOD SERVICES OF VENTURA INC	10,172.63
3/27/2024	25814	SYSCO FOOD SERVICES OF VENTURA INC	425.20
3/27/2024	25815	SYSCO FOOD SERVICES OF VENTURA INC	621.31
3/27/2024	25816	SYSCO FOOD SERVICES OF VENTURA INC	198.90
3/27/2024	25817	SYSCO FOOD SERVICES OF VENTURA INC	1,045.33
3/27/2024	25818	SYSCO FOOD SERVICES OF VENTURA INC	217.14
3/27/2024	25819	SYSCO FOOD SERVICES OF VENTURA INC	11,878.43
3/27/2024	25820	SYSCO FOOD SERVICES OF VENTURA INC	535.77
3/27/2024	25821	SYSCO FOOD SERVICES OF VENTURA INC	1,071.39
3/27/2024	25822	SYSCO FOOD SERVICES OF VENTURA INC	7,959.27
3/27/2024	25823	W W GRAINGER INC	90.32
3/27/2024	25824	W W GRAINGER INC	295.99
3/27/2024	25825	W W GRAINGER INC	1,153.24
3/27/2024	25826	W W GRAINGER INC	38.24
3/27/2024	25827	W W GRAINGER INC	295.99
3/27/2024	25828	W W GRAINGER INC	295.99
3/27/2024	25829	W W GRAINGER INC	191.88
3/27/2024	25830	W W GRAINGER INC	295.99
3/27/2024	25831	AMERITAS LIFE INSURANCE CORP.	29,559.02
3/27/2024	25832	AMERITAS LIFE INSURANCE CORP.	4,125.62
3/27/2024	25833	ALEXIS SAVEDRA	3,704.92
3/27/2024	25834	ALICIA SANCHEZ	3,143.76
3/27/2024	25835	ANDREA PIMENTEL DE DOMINGUEZ	1,514.50
3/27/2024	25836	BERTHA ALICIA QUIROA	583.00
3/27/2024	25837	BERTHA GOMEZ NUNEZ	13,291.60
3/27/2024	25838	DANIELA GUADALUPE ESPINOZA	4,814.45
3/27/2024	25839	ERICKA DELGADILLO RODRIGUEZ	2,456.72
3/27/2024	25840	ESMERALDA ROBLES BONILLA	1,267.48
3/27/2024	25841	HERMELINDA BRICENO NOH	1,704.14
3/27/2024	25842	JESSICA ALEJANDRA BANOS	583.00
3/27/2024	25843	JESSISAY HERNANDEZ PARRAL	2,444.23
3/27/2024	25844	JUANA RAMOS MUNOZ	1,851.34
3/27/2024	25845	MA DE LOURDES GONZALEZ MENDEZ	500.00
3/27/2024	25846	MACARMEN LUCATERO	1,715.90
3/27/2024	25847	MARIA CONCEPCION CEJA	7,241.48

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	25848	MARIA ELENA CEJA	1,714.90
3/27/2024	25849	MARIA FRANCISCA MENA	8,781.38
3/27/2024	25850	MARIA PAZ	7,509.52
3/27/2024	25851	MARIA R GARCIA DE ARAMBULA	9,747.71
3/27/2024	25852	MARIA SANDRA L DE ESTRADA	7,301.59
3/27/2024	25853	MARIANA NAVA	1,907.12
3/27/2024	25854	MARIELA SALAZAR ORTEGA	1,287.85
3/27/2024	25855	MIRIAM LOPEZ GUTIERREZ	8,026.07
3/27/2024	25856	ROSA HERRERA	7,030.15
3/27/2024	25857	SILVIA DAVALOS DE ANGUIANO	2,685.21
3/27/2024	25858	STEPHANIE VERDUGO	5,676.10
3/27/2024	25859	SUNSHINE CENTER	2,452.91
3/27/2024	25860	VIRGINIA RUELAS DE LEYVA	3,015.42
3/27/2024	25861	ANDREA FRANCISCA SANTOS MENDOZA	13,291.32
3/27/2024	25862	ANGELICA VALIENTE DE BARRAGAN	10,751.00
3/27/2024	25863	ARACELI EMMA GUERRERO DE MENDEZ	5,801.22
3/27/2024	25864	BAUDELINA SANTOS PACHECO	4,373.18
3/27/2024	25865	BERTHA MORENO	8,919.42
3/27/2024	25866	CLAUDIA ANDREA MUNOZ	9,192.56
3/27/2024	25867	EDILIA GUTIERREZ DE GARCIA	963.84
3/27/2024	25868	GABRIELA GARCIA DE RODRIGUEZ	12,542.85
3/27/2024	25869	LORENA PEREZ MELGOZA	6,694.29
3/27/2024	25870	LUCINA RAMIREZ	770.39
3/27/2024	25871	MARIA A VARGAS	946.01
3/27/2024	25872	MARIBEL MEDINA VARGAS	1,480.00
3/27/2024	25873	MARIBEL RAMIREZ ROSAS FAMILY CHILD CARE	9,862.48
3/27/2024	25874	MERCEDES BOLANOS	924.54
3/27/2024	25875	ODAIVA GUADALUPE CENTENO	8,508.61
3/27/2024	25876	RAQUEL POSADAS DE GIRON	4,290.31
3/27/2024	25877	TERESA LUZ RUIZ	1,860.54
3/27/2024	25878	YOLANDA MUNOZ	13,162.74
3/27/2024	25879	ANABEL A MARTINEZ	2,118.36
3/27/2024	25880	ANNA V MENDEZ	991.50
3/27/2024	25881	CASA DE ADORACION TULARE	17,226.72
3/27/2024	25882	DEANNA RAMIREZ	1,849.15
3/27/2024	25883	Delia Irene Araujo Dominguez	8,103.92
3/27/2024	25884	ELIDIA O RANGEL	2,380.27
3/27/2024	25885	ELIZABETH MARTINEZ	4,840.39
3/27/2024	25886	ELOISA LEMUS	5,462.48
3/27/2024	25887	GUADALUPE PEREZ DOMINGUEZ	4,645.66
3/27/2024	25888	HAYDEE ESTEBAN	1,615.60
3/27/2024	25889	IRMA GUTIERREZ	3,681.19
3/27/2024	25890	ISABEL TORRES	6,569.39
3/27/2024	25891	JANET RODRIGUEZ	2,741.27
3/27/2024	25892	JESSICA MICHELLE ANDRADE	5,694.26
3/27/2024	25893	KARLA IVETTE MARTINEZ HERNANDEZ	872.06
3/27/2024	25894	LOURDES DE MOYA DE CAMILO	5,108.72
3/27/2024	25895	LUPITA ELIZABETH CAMPOS	1,982.79
3/27/2024	25896	MARIA E SANCHEZ DE GOMEZ	6,037.16
3/27/2024	25897	MARIA LUISA CASAS	8,408.87
3/27/2024	25898	MARIA SALOME IBARRA	877.08
3/27/2024	25899	MARISOL MEDINA	2,859.31
3/27/2024	25900	MARTHA A ANGUIANO REYES	3,528.36

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	25901	VERONICA ALVAREZ	7,454.63
3/27/2024	25902	YOLANDA CORTES DE MENDOZA	2,319.65
3/27/2024	25903	ALMA DELIA WENCES	3,563.89
3/27/2024	25904	CAROLINA HERNANDEZ DE SOLORIO	1,874.40
3/27/2024	25905	ESMERALDA Y GONZALES	1,676.37
3/27/2024	25906	ESPERANZA RESENDEZ	1,804.62
3/27/2024	25907	ISABEL C MEDINA DE GARCIA	1,743.19
3/27/2024	25908	Jessica Lucero Mendez	1,785.10
3/27/2024	25909	MARIA TERESA ALANIS	6,361.71
3/27/2024	25910	MONICA VEGA	5,503.06
3/27/2024	25911	YADIRA REBOLLEDO	4,162.12
3/27/2024	25912	YAZMIN ARACELI NAVARRO HERRERA	3,643.55
3/27/2024	25913	ANA MARIA RAMIREZ MEJIA	3,121.41
3/27/2024	25914	AUDELIA RIOS	4,653.82
3/27/2024	25915	BLANCA I CARMONA DE LUCERO	1,785.36
3/27/2024	25916	CATALINA CASTRO AYALA	6,432.19
3/27/2024	25917	DELFINA VAZQUEZ	408.94
3/27/2024	25918	EMILY RAMIREZ - KIDS N US DAYCARE	908.40
3/27/2024	25919	ERIKA L CENTENO	4,480.72
3/27/2024	25920	ESTHER NAVARRO	4,277.34
3/27/2024	25921	JANETH REYNOSA CASILLAS	1,883.95
3/27/2024	25922	LILIA ISORDIA DE RANGEL	2,084.48
3/27/2024	25923	LIZET M PRECIADO MILLAN	4,698.42
3/27/2024	25924	LUZ MARIA MORALES	5,581.26
3/27/2024	25925	MA L MONROY DE SEVILLA	1,881.76
3/27/2024	25926	MARIA ANGELA DIAZ	1,849.72
3/27/2024	25927	MARIA GUADALUPE BELTRAN SALCIDO	1,035.70
3/27/2024	25928	MARIA GUADALUPE NAVARRO DE ORTIZ	3,260.13
3/27/2024	25929	MARIA HAYDEE CRUZ DE SEGOVIA	3,835.46
3/27/2024	25930	MARIA SANCHEZ IBARRA	4,188.30
3/27/2024	25931	MARIBEL SANTOS GALINDO	919.10
3/27/2024	25932	YAJAIRA GUZMAN	765.69
3/27/2024	25933	ADELA RUIZ	4,665.07
3/27/2024	25934	AMALIA BUENROSTRO	4,732.72
3/27/2024	25935	ANDREA BUENROSTRO	11,180.54
3/27/2024	25936	HERLINDA CHAVEZ	8,560.68
3/27/2024	25937	JANET GARCIA-ALAPIZCO	2,001.42
3/27/2024	25938	JOSE FRANCISCO ALVARADO MENDEZ	9,013.76
3/27/2024	25939	MARIA ELENA LARA	715.68
3/27/2024	25940	MARYPAZ ALVARADO PEREZ	3,471.51
3/27/2024	25941	MAYRA ALEJANDRA RIOS	3,002.13
3/27/2024	25942	ESMERALDA Y GONZALES	1,843.64
3/27/2024	25943	GUADALUPE AVILES LEYVA	2,838.22
3/27/2024	25944	IMELDA HERNANDEZ	2,213.95
3/27/2024	25945	MONICA VEGA	5,769.76
3/27/2024	25946	SILVIA DAVALOS DE ANGUIANO	1,732.28
3/27/2024	25947	AMAZON CAPITAL SERVICES, INC	522.84
3/27/2024	25948	AMAZON CAPITAL SERVICES, INC	6.37
3/27/2024	25949	SYSCO FOOD SERVICES OF VENTURA INC	63.79
3/27/2024	25950	AMAZON CAPITAL SERVICES, INC	67.86
3/27/2024	25951	AMAZON CAPITAL SERVICES, INC	43.92
3/27/2024	25952	AMAZON CAPITAL SERVICES, INC	2,362.52
3/27/2024	25953	AMAZON CAPITAL SERVICES, INC	225.04

Community Action Partnership of Kern

Check/Voucher Register

From 3/1/2024 Through 3/31/2024

Check Date	Check Number	Payee	Check Amount
3/27/2024	25954	AMAZON CAPITAL SERVICES, INC	1,568.69
3/27/2024	25955	AMAZON CAPITAL SERVICES, INC	732.00
3/27/2024	25956	AMAZON CAPITAL SERVICES, INC	358.69
3/27/2024	25957	AMAZON CAPITAL SERVICES, INC	0.00
3/27/2024	25958	AMAZON CAPITAL SERVICES, INC	132.13
3/27/2024	25959	AMAZON CAPITAL SERVICES, INC	1,058.12
3/27/2024	25960	AMAZON CAPITAL SERVICES, INC	348.81
3/27/2024	25961	5905 NILES ST LLC	4,602.00
3/27/2024	25962	ACUITY BAKERSFIELD LLC	9,871.13
3/27/2024	25963	COUNTY OF KERN - MORTGAGE PAYMENT ONLY	44,367.81
3/27/2024	25964	DIOCESE OF FRESNO EDUCATION CORPORATION	3,450.00
3/27/2024	25965	DIVERSIFIED PROJECT SERVICES INTL., INC.	9,009.00
3/27/2024	25966	EAST HILLS ROADWAY ASSOCIATION	459.40
3/27/2024	25967	JANET Y YU	700.00
3/27/2024	25968	MH 3101 MALL VIEW ROAD, LLC	6,000.00
3/27/2024	25969	M-R PROPERTIES	7,091.00
3/27/2024	25970	PROTEUS INC	487.00
3/27/2024	25971	PROTEUS INC	350.00
3/27/2024	25972	UNITED CONGREGATIONAL CHURCH OF LODI	4,901.00
3/27/2024	25973	WESLEY UNITED METHODIST CHURCH	2,403.20
3/27/2024	25974	ZREP LLC	3,926.98
3/29/2024	222806	MARIA BARRIENTOS	10,000.00
3/29/2024	222808	SUNRISE VILLA PARTNERS	700.00
Report Total			7,622,348.71



MEMORANDUM

To: Budget and Finance Committee
Tracy Webster
From: Tracy Webster, Chief Financial Officer
Date: May 22, 2024
Re: *Agenda Item 4c: Cost of Living Adjustment (COLA) for all Employee Wages – Action Item*

The recently approved federal budget includes funding for a 2.35% Cost-of-Living Adjustment (COLA) for our Head Start group of contracts. This will provide for a 2.35% wage adjustment for all employees in the Head Start family of programs. The Head Start family of programs, comprising Head Start, Early Head Start, State Childcare, Central Kitchen, Partnerships and San Joaquin County includes approximately 600 employees of the CAPK total 950 employees.

Unlike previous years, the COLA no longer requires a supplemental application request. Instead, each Head Start recipient will receive a Notice of Award for an amount proportionate to the COLA increase appropriated by Congress. Therefore, the COLA amount is guaranteed and incorporated as a permanent increase effective March 1, 2024.

Historically, we have not been able to offer a regular schedule of COLA increases to our employees. We are bound by federal and state budgets and ultimately contracts that dictate our funding levels. Occasionally one of our funding sources approves a budget increase specifically designated for an employee wage COLA. When that does occur, especially in a large group such as Head Start, we utilize and leverage the increase to spread COLA to the entire CAPK staff. The most recent COLA approved for employee wages was a 5.6% increase effective March 2023, 2.28% increase effective March 2022, and a 2.0% increase effective March 2021.

The Division Directors and Program Managers routinely work on planning and budgeting for a possible COLA. All program budgets include a wage COLA in their operational budgets for the 2024-25 budget year. The effective date of the COLA for each program or contract may vary, depending on each contract's requirements and funding levels.

Recommendation:

Staff recommends approval to implement the agency-wide COLA of 2.35%. This increase would not apply to the Chief Executive Officer. Staff recommends that the COLA be applied with the attached effective dates subject to each individual contract requirements and funding levels.

Attachments:

Resolution No. 2024-05

Attachment A

2024-25 CAPK Compensation Schedule

2024-25 Competency Based Compensation Schedule



RESOLUTION # 2024-05

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Cost-of-Living Adjustment (COLA) For CAPK Head Start Staff And Staff Not Covered with the Head Start / Early Head Start COLA

The Board of Directors of Community Action Partnership of Kern located at 1300 18th Street, Suite 200, Bakersfield, CA 93311, met on May 29, 2024, and resolved as follows:

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

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

WHEREAS, the Head Start / Early Head Start programs has received notification of the 2024-25 2.35 percent Cost of Living Adjustment (COLA) for the Head Start / Early Head Start program (09CH012489); and

WHEREAS, the Executive Leadership Staff identified all employees are not covered by the Head Start / Early Head Start COLA, and recommends a similar COLA as detailed in Attachment “A”.

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer, to initiate a wage COLA for CAPK staff covered by the Head Start funding and staff not covered by the Head Start / Early Head Start COLA, and as detailed in Attachment “A”.

APPROVED by a majority vote of the Executive Committee of the Board of Directors of Community Action Partnership of Kern, this 29th day of May 2024.

Fred Plane, Chair
CAPK Board of Directors

Date



RESOLUTION # 2024-05

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Cost-of-Living Adjustment (COLA) For CAPK Head Start Staff And Staff Not Covered with the Head Start / Early Head Start COLA

The Board of Directors of Community Action Partnership of Kern located at 1300 18th Street, Suite 200, Bakersfield, CA 93311, met on May 29, 2024, and resolved as follows:

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

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

WHEREAS, the Head Start / Early Head Start programs has received notification of the 2024-25 2.35 percent Cost of Living Adjustment (COLA) for the Head Start / Early Head Start program (09CH012489); and

WHEREAS, the Executive Leadership Staff identified all employees are not covered by the Head Start / Early Head Start COLA, and recommends a similar COLA as detailed in Attachment “A”.

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer, to initiate a wage COLA for CAPK staff covered by the Head Start funding and staff not covered by the Head Start / Early Head Start COLA, and as detailed in Attachment “A”.

APPROVED by a majority vote of the Executive Committee of the Board of Directors of Community Action Partnership of Kern, this 29th day of May 2024.

Fred Plane, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
211 Program Specialist	6	
211 Supervisor - 211/Operations	9	X
Accountant I - Finance	10	
Accountant II - Finance	11	
Accounting Administrator	12	X
Accounting Clerk - Finance	6	
Accounting Manager - Finance	11	X
Accounting Specialist	8	
Accounting Technician	8	
Accounts Payable Supervisor	10	X
Activity Specialist - FHCC SYC - Community Development	4	
Administrative Analyst	9	
Administrative Assistant - Community Development	1	
Administrative Assistant - Executive	6	
Administrative Assistant - FHCC	6	
Administrative Assistant - VITA	1	
Administrative Assistant - Youth and Community Services	6	
Administrative Clerk	5	
Administrative Clerk - MCAP - Health & Nutrition	1	
Administrative Coordinator	9	
Advocacy & Public Relations Manager	11	X
Agency Relations Coordinator - Food Bank	8	
Assessor I - Energy	7	
Assessor II - Energy	8	
Assistant Director of Operations	13	X
Assistant Risk Manager	9	
Associate Director of Development	12	
Attendance Supervisor	9	
Attendance Technician	5	
Benefits Specialist - HR	9	
Billing Technician - Energy	8	
Breastfeeding Education Coordinator/Peer Counselor Supervisor - WIC	11	
Business Contracts Specialist - Operations	9	
Business Manager - Operations	11	X
Business Technician - Operations	8	
CalAIM Claims Analyst	10	
CalAIM Program Coordinator	8	
Cal Fresh Health Living Health Educator	8	

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Cal Fresh Health Living Program Administrator	12	X
Cal Fresh Health Living Program Assistant	4	
Cal Fresh Health Living Program Coordinator	10	
CalVIP Outreach Worker	8	
Case Manager - Eastern Kern Resource Center - Health& Nutrition	6	
Chief Business Development Officer	16	X
Chief Facilities and Technology Officer	16	X
Chief Financial Officer	16	X
Chief Program Officer	16	X
Community Development Specialist - Comm. Development	8	
Cook - Central Kitchen - Health & Nutrition	2	
Coordinated Entry Services (CES) Manager	10	X
Coordinated Entry Services (CES) Supervisor	9	X
CSFP Coordinator	7	
CSFP Program Assistant - Food Bank - Health & Nutrition	4	
Data Analyst - HVP	8	
Data Entry Technician - Energy	2	
Development Specialist - 211	6	
Director of Administration	14	X
Director of Community Development	14	X
Director of Finance	14	X
Director of Head Start / State Child Development	15	X
Director of Health & Nutrition	14	X
Director of Human Resources	14	X
Director of Operations	14	X
Drafting GIS Specialist	10	
Driver - Food Bank - Health & Nutrition	1	
Early Childhood Educator/Case Manager - EKFRCC - Health & Nutrition	6	
East Kern Family Resource Center Program Supervisor - Health & Nutrition	9	
Eligibility Specialist - Energy	8	
Eligibility Technician - Energy	5	
Energy Program Assistant	4	
Enrollment and Attendance Coordinator	8	
Enrollment and Attendance Manager	10	X
Enrollment Specialist	8	
Enrollment Technician	5	
Nutrition Education Technician - WIC	5	
Executive Assistant	10	

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Facilities Specialist - Operations	9	X
Facility Manager - Operations	10	X
Family Advocate	5	
Family Service Coordinator - MCAP - Health & Nutrition	9	
Family Service Specialist - MCAP - Health Nutrition	8	
Family Service Specialist II - MCAP - Health Nutrition	8	
Finance Administrator - Head Start	12	X
Fiscal Coordinator - Energy	9	X
Fiscal Specialist - Head Start	9	
Fiscal Specialist - Operations	7	
Fiscal Technician - Energy	8	
Food Bank Administrative Supervisor	9	
Food Bank Pantry Technician	5	
Food Bank Volunteer Technician	5	
Food Production Driver - Central Kitchen - Health & Nutrition	2	
Food Production Supervisor	7	
Food Service Administrator - Central Kitchen - Health & Nutrition	12	
Food Service Clerk - Central Kitchen - Health & Nutrition	2	
Food Service Manager - Central Kitchen - Health & Nutrition	11	X
Food Service Technician - Central Kitchen - Health & Nutrition	5	
Food Services Supervisor - Central Kitchen - Health & Nutrition	7	
Food Sourcer - Food Bank - Health & Nutrition	7	
Grant Administrator	12	X
Health & Safety Supervisor - HR	10	X
Health Educator - SYC - Community Development	8	
Homeless Food Prep Assistant	2	
Homeless Food Prep Coordinator	6	
Homeless Food Prep Lead	4	
Homeless Services Operations Manager	10	X
Homeless Program Coordinator	8	
Homeless Program Administrator	12	X
Homeless Program Supervisor	9	X
Homeless Shelter Worker	3	
Homeless Volunteer Coordinator	8	
Housing Navigator - CES	6	
Housing Services Navigator	6	
Housing Services Program Manager	10	X
Housing Services Program Specialist	7	

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
HR Specialist - HR San Joaquin	9	
Human Resources Administrator - HR	12	X
Human Resources Generalist/Recruiting Supervisor - HR	10	X
Human Resources Manager	11	X
Human Resources Technician - HR	6	
Information and Referral Coordinator - 211/Operations	7	
Information & Referral Specialist I - 211/Operations	4	
Information & Referral Specialist II - 211/Operations	5	
Information Systems Business Analyst I	10	X
Information Systems Business Analyst II	11	X
Information Systems Developer	10	
Information Systems Manager	11	X
Information Systems Specialist I - Operations	8	
Information Systems Specialist II - Operations	9	
Information Technology Administrator	12	X
Information Technology Infrastructure Manager	11	X
Lead Administrative Clerk - Food Bank - Health & Nutrition	3	
Lead Driver- Central Kitchen - Health & Nutrition	3	
Lead Transport Driver	3	
Lead Warehouse Specialist - Food Bank - Health & Nutrition	6	
Local Vendor Specialist - WIC	7	
Maintenance Supervisor - Operations	9	X
Maintenance Technician I - Operations	6	
Maintenance Technician II - Operations	7	
Migrant Childcare Family Services Manager	11	X
Migrant Childcare Outreach Coordinator	9	
Migrant Childcare Outreach Specialist	8	
Migrant Childcare Outreach Technician	6	
Migrant Childcare Subsidized Reimbursement Manager	11	X
Migrant Childcare Quality Assurance Coordinator	9	
Migrant Childcare Quality Assurance Specialist	8	
Migrant Childcare Quality Assurance Technician	5	
Multimedia Specialist	9	
Network Engineer	10	X
Nutrition Education Coordinator - WIC	10	X
Office Assistant - EKFRS - Health Nutrition	1	
Quality Assurance Coordinator - WIC	10	
Operations Supervisor - Food Bank - Health & Nutrition	9	

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Operations Technician - Energy	6	
Outreach & Communications Supervisor	10	
Outreach Specialist - WIC	7	
Outreach Specialist - Energy	6	
Outreach Specialist - Food Bank - Health & Nutrition	6	
Outreach Specialist - VITA	6	
Outreach Specialist - CalFresh	8	
Outreach Specialist - Community Development	8	
Partnership Administrator	12	X
Payroll Specialist - Finance	8	
Payroll Supervisor - Finance	10	X
Payroll/HRIS Administrator - Finance	12	X
Process Improvement Manager	11	
Program Administrator - 211	12	X
Program Administrator - Energy	12	X
Program Administrator - FHCC	12	X
Program Administrator - Food Bank	12	X
Program Administrator - MCAP	12	X
Program Administrator - WIC	14	X
Program Coordinator Coordinated Entry Systems	9	X
Program Educator - FHCC - Comm. Development	8	
Program Educator - Housing Services	6	
Program Manager - Americorps	10	X
Program Manager - Energy	11	X
Program Manager - SYC - Comm. Development	9	X
Program Manager - WIC	12	X
Program Manager VITA - Comm. Development	9	X
Program Specialist Coordinated Entry System	6	
Quality Reviewer - VITA	4	
Receptionist - Administration	3	
Regional Breast Feeding Specialist - WIC	7	
Regional Breast Feeding Liaison Assistant - WIC	4	
Rental Assistance Program Supervisor	9	X
Risk Manager	10	X
Senior Community Development Specialist I	10	X
Senior Community Development Specialist II	11	X
Service Desk Lead	10	
Services Clerk - MCAP - Health & Nutrition	1	

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPENSATION SCHEDULE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Shift Leader - Central Kitchen - Health & Nutrition	2	
Site Coordinator - VITA - Community Development	6	
Staff Development Supervisor - WIC	11	
Staffing Specialist - HR	8	
Subsidized Reimbursement Coordinator - MCAP - Health & Nutrition	9	
Subsidized Reimbursement Specialist - MCAP - Health & Nutrition	8	
Utility Assistance & Outreach Manager - Energy	11	X
Utility Assistance Supervisor - Energy	8	
Warehouse Operations Coordinator Food Bank	8	
Warehouse Specialist - Food Bank - Health & Nutrition	5	
Weatherization Assistant Manager - Energy	10	
Weatherization Inspector I - Energy	9	
Weatherization Inspector II - Energy	9	
Weatherization Installer I - Energy	6	
Weatherization Installer II - Energy	7	
Weatherization Manager - Energy	11	X
Weatherization Scheduler	4	
WIC Administrative Coordinator	10	
WIC Degreed Nutritionist - WIC	10	
WIC Nutrition Specialist - WIC	7	
WIC Training Coordinator	10	

Community Action Partnership of Kern

2023-24 - 5.6% COLA

Board Approved: 5/31/2023

Compensation Structure							
Grade	Annual Breakdown*				Hourly Breakdown		
	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>		<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
17 ***	\$154,148.80	\$192,670.40	\$221,900.00		\$74.11	\$92.63	\$106.68
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	\$33,280.00	\$38,396.80	\$44,137.60		\$16.00	\$18.46	\$21.22
3	\$33,280.00	\$35,672.00	\$41,059.20		\$16.00	\$17.15	\$19.74
2	\$33,280.00	\$33,280.00	\$38,147.20		\$16.00	\$16.00	\$18.34
1	\$33,280.00	\$33,280.00	\$35,464.00		\$16.00	\$16.00	\$17.05

* Based on 2,080 annual hours

** As of 1/1/2022 - Grade 9 is the minimum an exempt employee can be classified

*** Maximum of grade may not exceed Level II of the Federal Executive Schedule (EX)

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPETENCY-BASED COMPENSATION STRUCTURE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Administrative Analyst	9	
Administrative Assistant - HS/SCD	6	
Administrative 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 Coordinator	10	
Home Visiting Initiative Liason	9	
Home Visiting Initiative Program Manager	12	X
Maintenance Manager	12	X
Mentor Coach	9	
Professional Development Coordinator	9	X

COMMUNITY ACTION PARTNERSHIP OF KERN

COMPETENCY-BASED COMPENSATION STRUCTURE

2024-25

Effective March 1, 2024

Job Classification/Position Title	Salary Grade	Exempt Status
Professional Development Manager	12	X
Professional Development Technician	6	
Program Assistant	6	
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	

Community Action Partnership of Kern Competency-Based Compensation Schedule 2024-25 - PROPOSED 2.35% COLA

Board Approved: TBD

Compensation Structure							
Grade	Annual Breakdown*				Hourly Breakdown		
	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>		<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
18	\$159,785.60	\$199,721.60	\$221,900.00		\$76.82	\$96.02	\$106.68
17	\$137,155.20	\$171,454.40	\$205,753.60		\$65.94	\$82.43	\$98.92
16	\$119,475.20	\$149,344.00	\$179,212.80		\$57.44	\$71.80	\$86.16
15	\$105,643.20	\$132,038.40	\$158,433.60		\$50.79	\$63.48	\$76.17
14	\$94,910.40	\$118,643.20	\$142,355.20		\$45.63	\$57.04	\$68.44
13	\$83,137.60	\$103,916.80	\$124,696.00		\$39.97	\$49.96	\$59.95
12	\$74,006.40	\$92,497.60	\$111,009.60		\$35.58	\$44.47	\$53.37
11	\$66,019.20	\$82,534.40	\$102,336.00		\$31.74	\$39.68	\$49.20
10	\$59,051.20	\$73,819.20	\$88,587.20		\$28.39	\$35.49	\$42.59
9	\$52,936.00	\$66,164.80	\$79,414.40		\$25.45	\$31.81	\$38.18
8	\$47,548.80	\$59,467.20	\$71,344.00		\$22.86	\$28.59	\$34.30
7	\$42,868.80	\$53,601.60	\$64,313.60		\$20.61	\$25.77	\$30.92
6	\$39,291.20	\$49,129.60	\$58,947.20		\$18.89	\$23.62	\$28.34
5	\$35,131.20	\$43,908.80	\$52,707.20		\$16.89	\$21.11	\$25.34
4	\$33,280.00	\$39,936.00	\$47,923.20		\$16.00	\$19.20	\$23.04
3	\$33,280.00	\$36,420.80	\$43,700.80		\$16.00	\$17.51	\$21.01
2	\$33,280.00	\$33,280.00	\$39,977.60		\$16.00	\$16.00	\$19.22
1	\$33,280.00	\$33,280.00	\$33,280.00		\$16.00	\$16.00	\$16.00

SEIU BARGAINING UNIT COMPENSATION SCHEDULE

2024-25 PROPOSED 2.35% COLA

Board Approved: TBD

UNIT A

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>
Head Start Teacher								
Teacher I (Permit)	22.23	22.57	22.91	23.24	23.59	-	-	-
Teacher I	26.11	26.50	26.90	27.31	27.72	-	-	-
Teacher II	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
EHS Teacher								
Teacher I (Permit)	22.23	22.57	22.91	23.24	23.59	-	-	-
Teacher I	26.11	26.50	26.90	27.31	27.72	-	-	-
Teacher II	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
Family Service Worker	23.24	25.64	23.95	24.31	24.68	-	-	-
Family Service Worker (AA/BA)	26.11	26.50	26.90	27.31	27.72	-	-	-
Assistant Teacher	18.64	18.91	19.20	-	-	-	-	-
Classroom Aide	16.75	-	-	-	-	-	-	-
Food Service Worker	17.40	-	-	-	-	-	-	-

UNIT B

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>
Food Production Driver	18.25	18.52	18.79	19.08	19.36	-	-	-
Lead Production Driver	19.34	19.63	19.93	20.23	20.52	-	-	-
Shift Leader	19.34	19.63	19.93	20.23	20.52	-	-	-
Cook	17.69	17.95	18.22	18.49	18.77	-	-	-
Custodian	16.75	-	-	-	-	-	-	-

UNIT C

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>
Maintenance Tech I	19.34	19.63	19.93	20.23	20.52	-	-	-
Maintenance Tech II	21.55	21.87	22.21	22.54	22.89	-	-	-

HEAD START DIVISION EDUCATION BASED COMPENSATION SCHEDULE **2024-25 PROPOSED 2.35% COLA**

Board Approved: TBD

	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>
Head Start Teacher								
Teacher I (Permit)	22.23	22.57	22.91	23.24	23.59	-	-	-
Teacher I	26.11	26.50	26.90	27.31	27.72	-	-	-
Teacher II	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
EHS Teacher								
Teacher I (Permit)	22.23	22.57	22.91	23.24	23.59	-	-	-
Teacher I	26.11	26.50	26.90	27.31	27.72	-	-	-
Teacher II	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
Family Service Worker	23.24	25.64	23.95	24.31	24.68	-	-	-
Family Service Worker (AA/BA)	26.11	26.50	26.90	27.31	27.72	-	-	-
Assistant Teacher	18.64	18.91	19.20	-	-	-	-	-
Classroom Aide	16.75	-	-	-	-	-	-	-
Food Service Worker	17.40	-	-	-	-	-	-	-
Custodian	16.75	-	-	-	-	-	-	-
Early Childhood Educator (Permit)	22.23	22.57	22.91	23.24	23.59	-	-	-
Early Childhood Educator I	26.11	26.50	26.90	27.31	27.72	-	-	-
Early Childhood Educator II	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
Home Visitor - HVP Permit	22.23	22.57	22.91	23.24	23.59	-	-	-
Home Visitor - HVP AA	26.11	26.50	26.90	27.31	27.72	-	-	-
Home Visitor - HVP BA	30.19	30.64	31.10	31.57	32.05	32.53	33.02	33.51
Family Advocate	23.24	25.64	23.95	24.31	24.68	-	-	-
Family Advocate (AA/BA)	26.11	26.50	26.90	27.31	27.72	-	-	-



MEMORANDUM

To: Budget and Finance Committee

From: *Tracy Webster*
Tracy Webster, Chief Financial Officer

Date: May 22, 2024

Subject: *Agenda Item 4d: Agency-Wide Budget Revision #1 – Action Item*

The proposed revised annual budget for the 2024/25 fiscal year is presented using the following functional categories:

1. Program Services
 - Education
 - Nutrition
 - Energy Conservation
 - Community Services
 - CSBG
2. Support Services
 - Discretionary & Fund Raising
3. Indirect

The annual operating budget (program services and support services) has been revised from \$115,646,059 to \$125,923,752. The increase is attributed to the following: Head Start COLA, recognition of the no-cost extension for Head Start, Central Kitchen construction, and an increase to CalFood one-time funds for the Food Bank. Attached is the 2024/25 annual budget with category support schedules.

The Indirect budget has been revised from \$9,843,096 to \$9,903,301 for the five support divisions: Executive, Human Resources, Finance, Operations and Community Development. A projected cost of \$115,205 has been added for the anticipated costs associated with the replacement of a UPS system and a maintenance vehicle.

Recommendation

Staff recommends that the Executive Committee approve the revised annual budget for FY 2024/25.

Attachments:

Revised Annual Budget for FY 2024/25

Detail of Budget Revision Changes for FY 2024/25

**COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25**

	Program Services					Support Services		Indirect
	Education	Nutrition	Energy Conservation	Community Services	CSBG	Discretionary & Fund Raising	TOTAL	
Revenue								
Government Revenue	\$ 94,463,892	\$ 12,534,655	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ -	\$ 124,928,810	\$ -
Head Start Subsidy for CACFP	(1,503,663)	1,503,663	-	-	-	-	-	-
Private Revenue	-	50,000	-	-	-	-	50,000	-
Other Revenue	20,000	253,247	-	-	-	99,065	372,312	10,463,856
Donations	-	222,935	-	-	-	2,486	225,421	-
Total Revenue	\$ 92,980,229	\$ 14,564,500	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ 101,551	\$ 125,576,543	\$ 10,463,856
Expenditures								
Salaries	35,316,810	4,921,710	2,341,392	3,941,869	965,801	199,565	47,687,147	5,701,891
Benefits	10,806,110	1,528,360	702,424	1,185,464	255,251	64,865	14,542,474	1,575,103
Travel	685,926	118,007	75,000	66,604	40,290	10,000	995,827	117,750
Space Cost	11,356,609	777,795	238,000	1,401,039	276,199	4,981	14,054,623	180,500
Supplies	1,511,872	147,218	125,000	234,696	26,615	18,850	2,064,251	297,772
Equipment	414,100	-	174,425	7,000	-	-	595,525	122,205
Consultant/Contract	1,378,236	648,910	1,815,857	650,904	10,750	6,000	4,510,657	964,000
Other Operating Costs	1,335,691	451,389	505,338	344,696	44,380	108,975	2,790,469	924,080
Program Costs	22,197,906	4,778,760	227,662	729,421	3,000	-	27,936,749	-
Depreciation	282,174	5,000	-	-	-	(5,000)	282,174	75,000
Indirect	7,694,795	1,187,351	603,071	769,074	169,041	40,524	10,463,856	-
Total Expenditures	\$ 92,980,229	\$ 14,564,500	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ 448,760	\$ 125,923,752	\$ 9,958,301
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (347,209)	\$ (347,209)	\$ 505,555

**COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
BUDGET REVISION #1 (PROPOSED CHANGES)**

	Program Services					Support Services		Indirect
	Education	Nutrition	Energy Conservation	Community Services	CSBG	Discretionary & Fund Raising	TOTAL	
Revenue								
Government Revenue	\$ 9,238,367	\$ 1,019,326	\$ -	\$ -	\$ -	\$ -	\$ 10,257,693	\$ -
Head Start Subsidy for CACFP	-	-	-	-	-	-	-	-
Private Revenue	-	-	-	-	-	-	-	-
Other Revenue	20,000	-	-	-	-	-	20,000	175,261
Donations	-	-	-	-	-	-	-	-
Total Revenue	\$ 9,258,367	\$ 1,019,326	\$ -	\$ -	\$ -	\$ -	\$ 10,277,693	\$ 175,261
Expenditures								
Salaries	761,855	84,883	-	-	-	-	846,738	-
Benefits	129,332	26,314	-	-	-	-	155,646	-
Travel	-	-	-	-	-	-	-	-
Space Cost	8,349,825	-	-	-	-	-	8,349,825	-
Supplies	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	115,205
Consultant/Contract	(11,872)	-	-	-	-	-	(11,872)	-
Other Operating Costs	(53,368)	-	-	-	-	-	(53,368)	-
Program Costs	-	815,463	-	-	-	-	815,463	-
Depreciation	-	-	-	-	-	-	-	-
Indirect	82,595	92,666	-	-	-	-	175,261	-
Total Expenditures	\$ 9,258,367	\$ 1,019,326	\$ -	\$ -	\$ -	\$ -	\$ 10,277,693	\$ 115,205
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,056

COMMUNITY ACTION PARTNERSHIP OF KERN
APPROVED ANNUAL BUDGET 2024/25

	Program Services					Support Services		Indirect
	Education	Nutrition	Energy Conservation	Community Services	CSBG	Discretionary & Fund Raising	TOTAL	
Revenue								
Government Revenue	\$ 85,225,525	\$ 11,515,329	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ -	\$ 114,671,117	\$ -
Head Start Subsidy for CACFP	(1,503,663)	1,503,663	-	-	-	-	-	-
Private Revenue	-	50,000	-	-	-	-	50,000	-
Other Revenue	-	253,247	-	-	-	99,065	352,312	10,288,595
Donations	-	222,935	-	-	-	2,486	225,421	-
Total Revenue	\$ 83,721,862	\$ 13,545,174	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ 101,551	\$ 115,298,850	\$ 10,288,595
Expenditures								
Salaries	34,554,955	4,836,827	2,341,392	3,941,869	965,801	199,565	46,840,409	5,701,891
Benefits	10,676,778	1,502,046	702,424	1,185,464	255,251	64,865	14,386,828	1,575,103
Travel	685,926	118,007	75,000	66,604	40,290	10,000	995,827	117,750
Space Cost	3,006,784	777,795	238,000	1,401,039	276,199	4,981	5,704,798	180,500
Supplies	1,511,872	147,218	125,000	234,696	26,615	18,850	2,064,251	297,772
Equipment	414,100	-	174,425	7,000	-	-	595,525	7,000
Consultant/Contract	1,390,108	648,910	1,815,857	650,904	10,750	6,000	4,522,529	964,000
Other Operating Costs	1,389,059	451,389	505,338	344,696	44,380	108,975	2,843,837	924,080
Program Costs	22,197,906	3,963,297	227,662	729,421	3,000	-	27,121,286	-
Depreciation	282,174	5,000	-	-	-	(5,000)	282,174	75,000
Indirect	7,612,200	1,094,685	603,071	769,074	169,041	40,524	10,288,595	-
Total Expenditures	\$ 83,721,862	\$ 13,545,174	\$ 6,808,169	\$ 9,330,767	\$ 1,791,327	\$ 448,760	\$ 115,646,059	\$ 9,843,096
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (347,209)	\$ (347,209)	\$ 445,499

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
EDUCATION

	Head Start	State Dept. of Education	San Joaquin COE	County of Kern Home Visit Initiative	Migrant Alternative Payment	TOTAL
Revenue						
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Government Revenue	48,421,250	11,349,485	2,006,425	4,874,043	27,812,689	94,463,892
Head Start Subsidy for CACFP	(1,503,663)	-	-	-	-	(1,503,663)
Private Revenue	-	-	-	-	-	-
Other Revenue	20,000	-	-	-	-	20,000
Donations	-	-	-	-	-	-
Total Revenue	\$ 46,937,587	\$ 11,349,485	\$ 2,006,425	\$ 4,874,043	\$ 27,812,689	\$ 92,980,229
Expenditures						
Salaries	20,927,527	7,932,053	1,402,190	2,785,694	2,269,346	35,316,810
Benefits	6,462,108	2,364,679	443,732	894,331	641,260	10,806,110
Travel	437,326	-	-	232,000	16,600	685,926
Space Cost	11,094,609	-	-	96,000	166,000	11,356,609
Supplies	1,332,724	-	-	110,148	69,000	1,511,872
Equipment	414,100	-	-	-	-	414,100
Consultant/Contract	1,307,154	20,982	3,600	25,000	21,500	1,378,236
Other Operating Costs	1,113,107	-	-	78,284	144,300	1,335,691
Program Costs	29,882	-	-	196,000	21,972,024	22,197,906
Depreciation	267,774	-	-	14,400	-	282,174
Indirect	3,551,276	1,031,771	156,903	442,186	2,512,659	7,694,795
Total Expenditures	\$ 46,937,587	\$ 11,349,485	\$ 2,006,425	\$ 4,874,043	\$ 27,812,689	\$ 92,980,229
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Rate	30.9%	29.8%	31.6%	32.1%	28.3%	30.6%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
NUTRITION

	WIC	Snap-ED	Child and Adult Care Food Program (CACFP)			Food Bank	TOTAL
			Kern Central Kitchen	San Joaquin Vended Meals	Subtotal CACFP		
Revenue							
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,831	\$ 401,831
Other Government Revenue	4,409,835	1,824,793	1,823,278	203,206	2,026,484	4,273,543	12,534,655
Head Start Subsidy for CACFP	-	-	1,282,683	220,980	1,503,663	-	1,503,663
Private Revenue	-	-	-	-	-	50,000	50,000
Other Revenue	-	-	-	-	-	253,247	253,247
Donations	-	-	-	-	-	222,935	222,935
Total Revenue	\$ 4,409,835	\$ 1,824,793	\$ 3,105,961	\$ 424,186	\$ 3,530,147	\$ 5,201,556	\$ 14,966,331
Expenditures							
Salaries	2,553,500	655,319	845,440	-	845,440	1,148,452	5,202,711
Benefits	791,585	206,245	258,814	-	258,814	356,016	1,612,660
Travel	10,000	33,307	27,000	-	27,000	47,700	118,007
Space Cost	420,368	49,627	121,700	-	121,700	186,100	777,795
Supplies	43,500	16,887	6,000	-	6,000	80,831	147,218
Equipment	-	-	-	-	-	-	-
Consultant/Contract	-	648,910	-	-	-	-	648,910
Other Operating Costs	177,489	48,608	62,600	-	62,600	162,692	451,389
Program Costs	7,500	-	1,618,654	36,247	1,654,901	2,746,894	4,409,295
- Vended Meals	-	-	-	369,465	369,465	-	369,465
Depreciation	5,000	-	-	-	-	-	5,000
Indirect	400,893	165,890	165,753	18,474	184,227	472,871	1,223,881
Total Expenditures	\$ 4,409,835	\$ 1,824,793	\$ 3,105,961	\$ 424,186	\$ 3,530,147	\$ 5,201,556	\$ 14,966,331
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Rate	31.0%	31.5%	30.6%		30.6%	31.0%	31.0%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
ENERGY CONSERVATION

	Energy Conservation
Revenue	
Community Services Block Grant (CSBG)	\$ -
Other Government Revenue	6,808,169
Private Revenue	-
Other Revenue	-
Donations	-
Total Revenue	\$ 6,808,169
Expenditures	
Salaries	2,341,392
Benefits	702,424
Travel	75,000
Space Cost	238,000
Supplies	125,000
Equipment	174,425
Consultant/Contract	1,815,857
Other Operating Costs	505,338
Program Costs	227,662
Depreciation	-
Indirect	603,071
Total Expenditures	\$ 6,808,169
Gain/(Loss)	\$ -
Benefit Rate	30.0%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
COMMUNITY SERVICES

	211	Housing Services	E Kern Family Resource Center	Ridgecrest Resource Center	VITA	Vaccine Equity Project	School Community Partnership	Diaper Distribution Pilot	KCCD CERF	Youth Centers	TOTAL
Revenue											
Community Services Block Grant (CSBG)	\$ 267,826	\$ 225,054	\$ 47,732	\$ -	\$ 192,413	\$ -	\$ -	\$ -	\$ -	\$ 594,963	\$ 1,327,988
Other Government Revenue	1,299,790	5,468,477	297,799	176,248	1,163,056	48,333	500,000	83,333	65,090	228,641	9,330,767
Private Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,567,616	\$ 5,693,531	\$ 345,531	\$ 176,248	\$ 1,355,469	\$ 48,333	\$ 500,000	\$ 83,333	\$ 65,090	\$ 823,604	\$ 10,658,755
Expenditures											
Salaries	953,639	2,237,596	187,034	121,503	405,470	8,003	276,069	52,252	41,336	314,328	4,597,230
Benefits	288,127	689,990	56,762	30,376	80,194	3,430	85,581	16,198	12,778	86,502	1,349,938
Travel	2,370	27,347	10,000	2,000	17,655	-	16,176	500	1,733	14,113	91,894
Space Cost	78,000	1,258,207	39,917	9,000	40,625	-	1,325	4,800	1,173	244,191	1,677,238
Supplies	45,339	147,500	200	1,500	20,645	-	8,650	-	2,151	32,326	258,311
Equipment	-	-	-	-	7,000	-	-	-	-	-	7,000
Consultant/Contract	-	7,500	-	-	554,153	32,506	66,745	-	-	750	661,654
Other Operating Costs	75,985	135,650	15,125	5,090	99,944	-	-	2,007	-	53,275	387,076
Program Costs	-	674,884	-	-	53,237	-	-	-	-	4,300	732,421
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Indirect	124,156	514,857	36,493	6,779	76,546	4,394	45,454	7,576	5,919	73,819	895,993
Total Expenditures	\$ 1,567,616	\$ 5,693,531	\$ 345,531	\$ 176,248	\$ 1,355,469	\$ 48,333	\$ 500,000	\$ 83,333	\$ 65,090	\$ 823,604	\$ 10,658,755
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Rate	30.2%	30.8%	30.3%	25.0%	19.8%	42.9%	31.0%	31.0%	30.9%	27.5%	29.4%

**COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
COMMUNITY SERVICES BLOCK GRANT (CSBG)**

	Food Bank	211	E Kern	VITA	Youth Ctrs	Housing Services	Program Admin	TOTAL
Revenue								
Community Services Block Grant (CSBG)	\$ 401,831	\$ 267,826	\$ 47,732	\$ 192,413	\$ 594,963	\$ 225,054	\$ 61,508	\$ 1,791,327
Other Government Revenue	-	-	-	-	-	-	-	-
Private Revenue	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Total Revenue	\$ 401,831	\$ 267,826	\$ 47,732	\$ 192,413	\$ 594,963	\$ 225,054	\$ 61,508	\$ 1,791,327
Expenditures								
Salaries	281,001	194,782	11,070	87,421	235,135	126,953	29,439	965,801
Benefits	84,300	48,696	2,214	19,233	58,784	35,547	6,477	255,251
Travel	-	-	4,000	11,000	5,790	4,500	15,000	40,290
Space Cost	-	-	15,000	24,400	206,720	30,079	-	276,199
Supplies	-	-	200	9,220	9,695	4,500	3,000	26,615
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract	-	-	-	5,000	750	5,000	-	10,750
Other Operating Costs	-	-	-	16,575	25,055	750	2,000	44,380
Program Costs	-	-	-	3,000	-	-	-	3,000
Depreciation	-	-	-	-	-	-	-	-
Indirect	36,530	24,348	15,248	16,564	53,034	17,725	5,592	169,041
Total Expenditures	\$ 401,831	\$ 267,826	\$ 47,732	\$ 192,413	\$ 594,963	\$ 225,054	\$ 61,508	\$ 1,791,327
Gain/(Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefit Rate	30.0%	25.0%	20.0%	22.0%	25.0%	28.0%	22.0%	26.4%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
DISCRETIONARY FUND & FUND RAISING FUND

	Discretionary	CAPK Foundation	Total
Revenue			
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -
Other Government Revenue	-	-	-
Private Revenue	-	-	-
Other Revenue	-	66,065	66,065
Donations	2,486	-	2,486
Transfer Released From Restriction	(347,209)	347,209	-
Total Revenue	\$ (344,723)	\$ 413,274	\$ 68,551
Expenditures			
Salaries	-	199,565	199,565
Benefits	-	64,865	64,865
Travel	-	10,000	10,000
Space Cost	2,000	2,981	4,981
Supplies	-	18,850	18,850
Equipment	-	-	-
Consultant/Contract	-	6,000	6,000
Other Operating Costs	5,260	103,715	108,975
Program Costs	-	-	-
Depreciation	(5,000)	-	(5,000)
Indirect	226	40,298	40,524
Total Expenditures	\$ 2,486	\$ 446,274	\$ 448,760
Fund Balance	-	33,000	33,000
Gain/(Loss)	\$ (347,209)	\$ -	\$ (347,209)
Benefit Rate	0.0%	32.5%	32.5%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
INDIRECT FUND

	Human Resources	Operations	Executive	Finance	Community Development	TOTAL
Revenue						
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -		\$ -
Other Government Revenue	-	-	-	-		-
Private Revenue	-	-	-	-		-
Other Revenue	-	-	-	-		10,463,856
Donations	-	-	-	-		-
Total Revenue	\$ -	\$ -	\$ -	\$ -		\$ 10,463,856
Expenditures						
Salaries	981,292	1,734,146	429,259	1,888,413	668,781	5,701,891
Benefits	294,388	468,220	133,070	472,103	207,322	1,575,103
Travel	9,000	37,000	27,200	21,000	23,550	117,750
Space Cost	-	180,500	-	-	-	180,500
Supplies	87,000	108,000	17,500	40,000	45,272	297,772
Equipment	-	115,205	-	-	7,000	122,205
Consultant/Contract	103,500	248,000	16,500	523,000	73,000	964,000
Other Operating Costs	83,630	551,850	95,900	55,900	136,800	924,080
Program Costs	-	-	-	-	-	-
Depreciation	-	75,000	-	-	-	75,000
Indirect	-	-	-	-	-	-
Total Expenditures	\$ 1,558,810	\$ 3,517,921	\$ 719,429	\$ 3,000,416	\$ 1,161,725	\$ 9,958,301
Gain/(Loss)						\$ 505,555
Benefit Rate	30.0%	27.0%	31.0%	25.0%	31.0%	27.6%

COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
INDIRECT FUND - FIVE YEAR HISTORY

Line Items	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	FY 2023/24 Budget	PROPOSED FY 2024/25 Budget	% Change 2024/25 Budget to 2023/24 Budget
Revenue	\$ 5,799,844	\$ 6,862,349	\$ 7,471,110	\$ 7,917,489	\$ 10,107,416	\$ 10,463,856	3.5%
Expenditures							
Personnel Costs							
Salaries	3,070,550	3,601,982	3,983,144	4,342,212	4,684,733	5,701,891	21.7%
Benefits	756,241	875,486	931,312	982,302	1,216,557	1,575,103	29.5%
<i>Benefit Rate</i>	24.6%	24.3%	23.4%	22.6%	26.0%	27.6%	
Total Personnel Costs	\$ 3,826,791	\$ 4,477,468	\$ 4,914,456	\$ 5,324,514	\$ 5,901,290	\$ 7,276,994	23.3%
	72.5%	71.2%	71.9%	70.0%	59.3%	73.1%	
Operating Costs							
Travel	93,650	56,750	62,350	71,150	88,000	117,750	33.8%
Space Costs	186,800	193,300	206,370	215,700	386,450	255,500	-33.9%
Supplies	166,500	119,400	150,200	195,000	264,650	297,772	12.5%
Equipment	-	-	196,000	-	200,000	122,205	-38.9%
Consultant/Contract	659,100	1,144,066	956,000	1,288,000	1,049,000	964,000	-8.1%
Other Operating Costs	345,050	298,600	352,750	511,107	780,300	924,080	18.4%
Total Operating Costs	\$ 1,451,100	\$ 1,812,116	\$ 1,923,670	\$ 2,280,957	\$ 2,768,400	\$ 2,681,307	-3.1%
	27.5%	28.8%	28.1%	30.0%	31.9%	26.9%	
Total Expenditures	\$ 5,277,891	\$ 6,289,584	\$ 6,838,126	\$ 7,605,471	\$ 8,669,690	\$ 9,958,301	14.9%
Excess Indirect Revenue	\$ 521,953	\$ 572,765	\$ 632,984	\$ 312,018	\$ 1,437,726	\$ 505,555	-64.8%

RECAP - EXPENDITURES BY SUPPORT DIVISION	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	FY 2023/24 Budget	PROPOSED FY 2024/25 Budget	% Change 2024/25 Budget to 2023/24 Budget
Operations	\$ 1,355,800	\$ 2,113,869	\$ 2,324,790	\$ 2,272,794	\$ 2,952,565	\$ 3,517,921	19.1%
Human Resources	1,034,632	917,844	1,262,307	1,288,307	1,302,127	1,558,810	19.7%
Finance	1,563,775	1,757,619	1,786,550	2,256,840	2,550,906	3,000,416	17.6%
Community Development	705,930	-	-	-	1,329,568	1,161,725	-12.6%
Executive	612,204	1,145,335	1,133,815	1,337,079	534,524	719,429	34.6%
TOTAL	\$ 5,272,341	\$ 5,934,667	\$ 6,507,462	\$ 7,155,020	\$ 8,669,690	\$ 9,958,301	14.9%

**COMMUNITY ACTION PARTNERSHIP OF KERN
PROPOSED ANNUAL BUDGET 2024/25
AGENCY-WIDE - FIVE YEAR HISTORY**

EXPENDITURES BY PROGRAM SERVICE	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	FY 2023/24 Budget	PROPOSED FY 2024/25 Budget	% Change 2024/25 Budget to 2023/24 Budget
Education	\$ 54,886,617	\$ 60,024,566	\$ 61,574,517	\$ 61,141,000	\$ 88,094,416	\$ 92,980,229	5.5%
Nutrition	8,687,954	9,221,197	9,378,845	24,852,123	19,219,609	14,564,500	-24.2%
Energy Conservation	5,746,308	6,867,228	6,424,164	6,322,316	5,421,814	6,808,169	25.6%
Community Services	1,549,312	4,715,591	4,764,987	6,414,298	9,562,696	9,330,767	-2.4%
CSBG	1,489,531	1,489,531	1,535,543	1,530,496	1,791,327	1,791,327	0.0%
Discretionary & Fund Raising	41,233	203,689	284,270	311,758	3,423,525	448,760	-86.9%
COVID Response	-	-	4,259,035	3,602,032	-	-	0.0%
Total Annual Budget	<u>\$ 72,400,955</u>	<u>\$ 82,521,802</u>	<u>\$ 88,221,361</u>	<u>\$ 104,174,023</u>	<u>\$ 127,513,387</u>	<u>\$ 125,923,752</u>	-1.2%

RECAP - EXPENDITURES BY CATEGORY	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	FY 2023/24 Budget	PROPOSED FY 2024/25 Budget	% Change 2024/25 Budget to 2023/24 Budget
Salaries	\$ 30,816,989	\$ 33,631,062	\$ 38,932,538	\$ 38,578,242	\$ 46,717,452	\$ 47,687,147	2.1%
Benefits	9,792,653	10,374,228	11,352,568	11,160,531	14,052,314	14,542,474	3.5%
Travel	604,666	814,611	723,003	721,930	943,184	995,827	5.6%
Space Cost	7,496,553	10,436,885	8,378,137	23,204,587	16,448,026	14,054,623	-14.6%
Supplies	2,343,556	2,061,180	2,639,488	3,253,861	3,090,339	2,064,251	-33.2%
Equipment	99,000	92,760	291,353	831,379	1,806,455	595,525	-67.0%
Consultant/Contract	2,765,704	4,177,786	4,224,507	3,795,550	3,767,972	4,510,657	19.7%
Other Operating Cost	2,805,782	2,720,184	2,571,193	3,452,283	2,800,371	2,790,469	-0.4%
Program Costs	9,513,508	11,039,753	11,336,024	11,277,182	27,462,618	27,936,749	1.7%
Depreciation	362,700	311,004	301,440	301,440	317,240	282,174	-11.1%
Indirect	5,799,844	6,862,349	7,471,110	7,597,038	10,107,416	10,463,856	3.5%
TOTAL	<u>\$ 72,400,955</u>	<u>\$ 82,521,802</u>	<u>\$ 88,221,361</u>	<u>\$ 104,174,023</u>	<u>\$ 127,513,387</u>	<u>\$ 125,923,752</u>	-1.2%



MEMORANDUM

To: Budget and Finance Committee
Pritika Ram

From: Pritika Ram, Chief Business Development Officer

Date: May 22, 2024

Subject: *Agenda 4e:* 2-1-1 Call Center - United Way of Kings County FY 2024-2027
Service Agreement - **Action Item**

The 2-1-1 Kern Call Center program operates around the clock, providing residents with free, comprehensive information and connections to health and human services in Kern County and beyond. They extend support to other United Way partnerships in the Central Valley, like the United Way of Kings County, by offering back-office assistance. Through a services agreement, trained specialists ensure coverage for 211 calls during off-hours, holidays, and weekends.

Currently, the program is in the process of renewing its services contract for another three years, spanning from July 1, 2024, to June 31, 2027. Detailed information regarding the scope of services, reporting, and pricing based on call volume can be found in the enclosed service contract.

Recommendation:

Staff recommend the Budget and Finance Committee authorize the entry into a services contract with the United Way of Kings County for 2-1-1 Call Center services for the fiscal years 2024-2027.

Attachment

FY 2024-27 United Way of Kings County Service Agreement



Community Action Partnership of Kern

1300 18th Street, Suite 200 • Bakersfield, CA 93301

P: (661) 336-5236 F: (661) 336-5228

CONTRACT FOR SERVICES AGREEMENT

This Contract for Services Agreement ("Agreement") is made and entered into as of July 1, 2024, by and between: Kings United Way ("KUW"), and Community Action Partnership of Kern ("CAPK"). This agreement assumes that call, text, and chat volume will remain within the Tier 1 Pricing metrics (see attachment/exhibit A). When inquiries handled exceed Tier 3 range, 211 Kern will initiate discussions with KUW for renegotiation of the annual fee.

In consideration of mutual promises and agreements of the parties as herein set forth, Contractor (CAPK) and Client (KUW) agrees as follows:

1. DESCRIPTION OF SERVICES.

CAPK:

- A.** CAPK agrees to provide trained Information & Referral (I&R) Specialists who will provide 211 call center coverage for the Client after hours, holidays, and weekends at CAPK's Kern County site.
- B.** Pay all required payroll taxes including, but not limited to, Workers' Compensation, for all staff providing 211 Call Center Coverage for CAPK.
- C.** Maintain a campaign for the Client in its Telephony System domain. CAPK will submit invoices to the Client no later than the fifteenth (15th) of the month for the preceding month.
- D.** CAPK will allow time for the Client to provide training for 211 Kern staff that is specific to Kings County needs and requirements and to provide information about Kings County communities. CAPK will work with the Client to schedule training dates and times.
- E.** CAPK will provide KUW Supervisor with telephony system monthly reports which include but are not limited to:
 - a.** Call Log Reports
 - i.** Number of Calls Received
 - ii.** Number of Calls Handled
 - iii.** Number of Calls Dropped
 - iv.** Average Handle Time
 - v.** Average Speed of Answer
- F.** CAPK 211 Kern Program Manager and/or Division Director are available for conference calls and in-person meetings when needed. Both parties will work to schedule dates and times that are most convenient.

Client:

- A.** Provide CAPK with access to 211 Kings County resource database. Different levels of access will include Trainee, Standard, Enhanced, Supervisor and Administration.
- B.** Update its iCarol database so 211 Kern I&R Specialists can provide updated and accurate referrals/resources to Kings County residents.
- C.** Conduct follow-up calls for Kings County callers and will be responsible for outreach.
- D.** Provide CAPK with Client Language Line account number to access this service for non-English/Spanish Kings County callers.
- E.** Inform CAPK of any relevant marketing, outreach or Public Information Campaign efforts that would result in an increase in calls from the Client's home county.

- F. Participate in meetings/conference calls, as needed, with CAPK staff to discuss issues/concerns relating to the implementation of this agreement.

2. COMMUNICATIONS REGARDING SYSTEM ISSUES

- CAPK will notify KUW immediately when the Telephony System, or CRM or goes down. Whether the issue originates within CAPK (internet outage), Five9, or iCarol, KUW will be informed about action being taken and the anticipated time service is expected to be resumed. If the issue originated within CAPK and it is expected that a resolution will take more than 30 minutes, CAPK 211 staff will be relocated to an alternate CAPK location and will perform work using laptops.
- Primary Contact for CAPK: Chief Business Development Officer, Pritika Ram
Secondary Contact for CAPK: 211 Program Administrator, Sabrina Jones-Roberts
- Primary Contact for KUW: Executive Director, Nanette Villarreal
Secondary Contact for KUW: Program Coordinator, Erika Lopez

3. DISASTER EVENT IN KINGS COUNTY UNITED WAY

- In the event of a disaster or KUW anticipates that a disaster is likely in Kings County, KUW will contact CAPK to provide local information and updates in an easy to relate format for staff.
- If a major event/disaster affecting Kings County leads to a substantial call surge, CAPK will attempt to contact both primary and secondary KUW contacts.
 - Disaster Mode will be confirmed to CAPK by KUW. CAPK is not able to activate Disaster Mode without confirmation from KUW.
 - KUW will maintain updated disaster resources in its iCarol database and will also provide CAPK, via e-mail to 211@capk.org, with real time information as it becomes available.
 - CAPK commits to upholding the primary relationship of KUW and Kings County local emergency services organizations and will only contact the emergency organizations directly when KUW contacts are not available or when advised to do so by KUW staff.
 - Data collection for calls during Disaster Mode will be limited to the following information:
 - ✓ Date of Call
 - ✓ Time of Call
 - ✓ Caller's city
 - ✓ Reason for call
 - CAPK will make every effort to provide a high level of service during disaster, but service level expectation will be suspended during periods of unexpected call surges.
 - KUW and CAPK agree that activating in Disaster Mode may result in additional expenses being incurred by CAPK to support disaster level services for Kings County. KUW agrees to reimburse CAPK for reasonable expenses incurred by CAPK related to the provision of services to 211 Kings County while in Disaster Mode.

4. ADDITIONAL PROJECTS

- KUW commits to providing ample advance warning on activities that may lead to changes in call volume (outreach, etc.) and on special project development.
- If/when special project is developed, KUW commits to providing the following information to CAPK so a budget for the project can be developed if it is determined that the project will lead to a change in call volume during/after the project period and/or will lead to longer handle time for Kings County callers:
 - ✓ Description of special project including any outreach
 - ✓ Description of any additional data collection requirements
 - ✓ Anticipated change in call volume during/after the project period
 - ✓ If there are budget implications, it will be approved ahead of time by KUW and CAPK. A startup fee may apply to all additional service requests.

5. **LOCATION FOR SERVICES.** CAPK's 211 Call Center is located at 300 18th Street, Suite 200, Bakersfield, CA 93301.
6. **PAYMENT FOR SERVICES.** Payment for services shall be \$26,413 in the first year invoiced at \$2,201 per month for the scope (see attachment/Exhibit A). This fee will increase annually by 5% per 1,000 calls over contracted amount (year 2 fee is \$27,205 and year 3 fee is \$28,021). CAPK will send all invoices to:
- Nanette Villarreal, Executive Director nanettev@kingsunitedway.org
Kings United Way, (KUW)
125 W. Seventh Street, Hanford, CA 93274
7. **TERM/TERMINATION.** The term of this Agreement shall begin on 7/1/2024 through 06/31/2027. This contract may be terminated with or without cause upon (90) days written notice of either party to this agreement. Amendments to this agreement shall be made by written mutual agreement between CAPK and the Client.
8. **OPTION TO RENEW.** This agreement may be renewed for an additional thirty-six (36) months upon agreement between CAPK and KUW.
9. **HOLDING OVER.** Any hold-over after the expiration date of this Agreement shall be construed as a month-to-month agreement until the Description of Services has been completed, or otherwise in accordance with the terms hereof as applicable.
10. **INSURANCE.** CAPK maintains General Liability Insurance and is responsible for maintaining any public liability, property damage, Workers' Compensation Coverage, and fire insurance.
11. **HOLD HARMLESS/INDEMNIFICATION.** CAPK agrees to indemnify, defend and hold harmless KUW from any and all liabilities, including attorney's fees, arising out of or in any way related to CAPK's performance of services for KUW, as fully as is permitted by the laws of the State of California. KUW agrees to indemnify, defend, and hold harmless CAPK from any and all liabilities, including attorney's fees, arising out of or in any way related to KUW performance, as fully as is permitted by the laws of the State of California.
12. **NOTICES.** Any notice or notices required or permitted to be given pursuant to this agreement may be personally served on the other party by the party giving such notice, or may be served via certified mail, return receipt requested, to the address set forth in this Agreement.
13. **RELATIONSHIP OF PARTIES.** While engaged in carrying out and complying with terms and conditions of this Agreement, the Client is an independent organization and not an officer, employee, or agent of CAPK.
14. **APPLICABLE LAW.** The Laws of the State of California shall govern this Agreement.

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

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

KINGS UNITED WAY (KUW)

Signature: _____

Signature _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Exhibit A

Community Action Partnership of Kern | 2-1-1 Call Center United Way of Kings County Proposed Fee Schedule

Year 1 - United Way Kings County Proposed New Fee Schedule

	Calls Handled/Year	Annual Contract Amount	Monthly Invoice Amt
Tier 1	0 to 3,000	\$ 26,413	\$ 2,201
Tier 2	3,001 to 5,000	\$ 27,205	\$ 2,267
Tier 3	5,001 to 8,000	\$ 28,021	\$ 2,335
Tier 4	8,001 +	\$ 29,422	\$ 2,452

Year 2 - United Way Kings County Proposed New Fee Schedule

	Calls Handled/Year	Annual Contract Amount	Monthly Invoice Amt
Tier 1	0 to 3,000	\$ 27,205	\$ 2,267
Tier 2	3,001 to 5,000	\$ 28,021	\$ 2,335
Tier 3	5,001 to 8,000	\$ 28,862	\$ 2,405
Tier 4	8,001 +	\$ 30,305	\$ 2,525

Year 3 - United Way Kings County Proposed New Fee Schedule

	Calls Handled/Year	Annual Contract Amount	Monthly Invoice Amt
Tier 1	0 to 3,000	\$ 28,021	\$ 2,335
Tier 2	3,001 to 5,000	\$ 28,862	\$ 2,405
Tier 3	5,001 to 8,000	\$ 29,728	\$ 2,477
Tier 4	8,001 +	\$ 31,214	\$ 2,601



MEMORANDUM

To: Budget & Finance Committee



From: Wilfredo Cruz, Energy Program Administrator

Date: May 22, 2024

Subject: *Agenda Item 4f:* Resolution to Approve the Submission of the 2024 Supplemental Low-Income Home Energy Assistance Program (SLIHEAP) Contract 24Q-2561 – **Action Item**

On May 16, 2024, our agency received the 2024 SLIHEAP grant award from the Department of Community Services and Development (CSD). This grant is supported by the United States Department of Health and Human Services under the Infrastructure Investment and Jobs Act (IIJA). The contract period will run from May 1, 2024, through May 31, 2025 with a total allocation of \$325,163.00.

The contract allows CAPK's Energy Program to assist eligible low-income Kern County households with their heating and cooling energy costs payment assistance at no cost to the participants. This contract does not provide funds for weatherization, only utility assistance. The contract supports federal and state efforts to address the concerns of rising energy prices and to assist low-income households with heating and cooling costs. The work being completed connects to CAPK's mission and Strategic Goal 3, advancing economic empowerment and financial stability for low-income people in the community we serve.

In order to execute this contract a Board Resolution must be submitted with the contract package.

Recommendation:

Staff recommends that the Board of Directors approve, with Resolution, the 2024 SLIHEAP contract number 24Q-2561 and authorize the Chief Executive Officer to execute the contract and any future amendments throughout the duration of the contract term.

Attachments:

Resolution #2024-04
CSD 2022 SLIHEAP Contract #24Q-2561



RESOLUTION #2024-04

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Submission of the 2024 SLIHEAP Contract

The Board of Directors of Community Action Partnership of Kern located at 1300 18th St., Suite 200, Bakersfield, CA 93301, met on May 29, 2024, in Bakersfield, California at a regular 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 State of California Department of Community Services and Development has made available SLIHEAP funds for 2024; and

WHEREAS, the State of California Department of Community Services and Development has offered a 2024 SLIHEAP Contract to the Partnership; and

WHEREAS, the State of California Department of Community Services and Development requires that an authorized signatory be named for the 2024 SLIHEAP contract.

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes the Chief Executive Officer, to act on behalf of the Board as the Partnership’s representative signatory with regard to the submission of the 2024 SLIHEAP Contract and any subsequent amendments during the contract period.

APPROVED by a majority vote of the Board of Directors of Community Action Partnership of Kern, this 29th day of May 2024.

Fred Plane, Chair
CAPK Board of Directors

Date



JASON WIMBLEY
ACTING DIRECTOR

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



GAVIN NEWSOM
GOVERNOR

May 14, 2024

Dear Executive Director:

The purpose of this letter is to inform Local Service Providers (LSPs) that the Department of Community Services and Development (CSD) is releasing contracts for the 2024 Supplemental Low Income Home Energy Assistance Program (2024 SLIHEAP). With the issuance of the 2024 SLIHEAP contract CSD is releasing the full grant amount of \$5,660,966 to LSPs.

To prepare for the issuance of 2024 SLIHEAP contracts, CSD contacted LSPs who were scheduled to receive a reduced SLIHEAP allocation based on expenditure performance determinations under the 2023 SLIHEAP contract, to confirm preference for accepting or declining the modified (reduced) 2024 SLIHEAP contract allocation. For LSPs who elected to decline a 2024 SLIHEAP contract allocation, the contract allocation will be redistributed to LSPs achieving an "A" performance status in accordance with expenditure performance provisions of the 2023 SLIHEAP contract. For LSPs that did not respond to the communication, CSD will move to issue a 2024 SLIHEAP contract in the amount of the modified allocation.

If you have any questions, please contact your Field Representative.

Sincerely,

Daphne Hunt

DAPHNE HUNT
Deputy Director of Programs

2024 SLIHEAP Contract Checklist

General Comments and Requirements:

Please contact your assigned Field Operations Representative immediately for assistance if this Agreement requires corrections. Agencies are required to utilize DocuSign to sign this Agreement. Please fill out and submit CSD 489 (DocuSign Contact Update Form) if you have not yet initialized DocuSign® with the California Department of Community Services and Development (CSD).

Contract Packet:

The following completed documents/forms must be returned to CSD in the Agreement packet within 30 days (45 days for public agencies). Please use the checkboxes below to indicate the documents/forms are included:

- ☐ Contract Face Sheet (STD 213) signed by individual authorized on Board Resolution.
- ☐ Federal Funding Accountability and Transparency Act (FFATA) Form
- ☐ Certification Regarding Lobbying Form
- ☐ Contractor Certification Clauses (CCC) Form
- ☐ Insurance or Self-Insurance. Please attach current evidence of insurance if not already on file with CSD.
- ☐ Board resolution. (Not applicable if a general board resolution has already been submitted and is not specific to the program, program year, or contract number, and does not contain any changes.)

Programmatic Contract Requirements (as applicable):

- ☐ SLIHEAP Production Plan (CSD 622S).

Please return both completed contract packets within 30 days (45 days for public agencies) to:

All forms are located on the Forms page under the Energy Contract tab on the Local Agencies Portal at <https://agencies.csd.ca.gov>.

INFRASTRUCTURE INVESTMENT & JOBS ACT ALLOCATION SPREADSHEET

State of California
Department of Community Services and Development
Total 2024 SLIHEAP Allocation
Facesheet

County/Service Territory	Contract Number	Direct Services							ECIP FT/HEAP G&E Program Subtotal	Total Contract Allocation
		Weatherization			Administration/Assurance 16/ECIP/HEAP					
		Initial WX Program	Delayed WX Program	WX Program Subtotal	Allowable Admin	Allowable A16	ECIP/HEAP Program	Admin/A16/ECIP/HEAP Subtotal		
1 Alameda County - Spectrum Community Services, Inc.	24Q-2550	0	0	0	2,722	2,722	7,349	12,793	41,642	54,435
2 Amador/Tuolumne Service Territory - Amador-Tuolumne CAA										
Amador County		0	0	0	526	526	1,419	2,471	8,043	10,514
Calaveras County		0	0	0	778	778	2,100	3,656	11,899	15,555
Tuolumne County		0	0	0	1,470	1,470	3,969	6,909	22,492	29,401
Service Territory Total	24Q-2551	0	0	0	2,774	2,774	7,488	13,036	42,434	55,470
3 Butte County - CAA of Butte County, Inc.	24Q-2552	0	0	0	4,168	4,168	11,254	19,590	63,770	83,360
4 Colusa Service Territory - Glenn County Community Action Department										
Colusa County		0	0	0	235	235	634	1,104	3,590	4,694
Glenn County		0	0	0	333	333	900	1,566	5,103	6,669
Trinity County		0	0	0	248	248	669	1,165	3,790	4,955
Service Territory Total	24Q-2553	0	0	0	816	816	2,203	3,835	12,483	16,318
5 Contra Costa Co. - Contra Costa Employment & Human Services Dept/CSB	24Q-2554	0	0	0	5,578	5,578	15,062	26,218	85,349	111,567
6 Del Norte County - Del Norte Senior Center, Inc.	24Q-2555	0	0	0	1,523	1,523	4,113	7,159	23,310	30,469
7 El Dorado Service Territory - El Dorado Co. Health & Human Services Agency										
Alpine County		0	0	0	51	51	138	240	783	1,023
El Dorado County		0	0	0	3,632	3,632	9,806	17,070	55,567	72,637
Service Territory Total	24Q-2556	0	0	0	3,683	3,683	9,944	17,310	56,350	73,660
8 Fresno County - Fresno County Economic Opportunities Commission	24Q-2557	0	0	0	13,484	13,484	36,407	63,375	206,306	269,681
9 Humboldt Service Territory - Redwood CAA										
Humboldt County		0	0	0	3,758	3,758	10,146	17,662	57,490	75,152
Modoc Co. (WEATHERIZATION/ASSURANCE 16)		0	0	0	0	0	0	0	0	0
Service Territory Total	24Q-2558	0	0	0	3,758	3,758	10,146	17,662	57,490	75,152
10 Imperial Service Territory - Campesinos Unidos, Inc.										
Imperial County		0	0	0	1,773	1,773	4,788	8,334	27,129	35,463
San Diego County - Area A		0	0	0	9,715	9,715	26,229	45,659	148,633	194,292
Service Territory Total	24Q-2559	0	0	0	11,488	11,488	31,017	53,993	175,762	229,755
11 Inyo Service Territory - Inyo Mono Advocates for Community Action, Inc.										
Inyo County		0	0	0	349	349	944	1,642	5,348	6,990
Mono County		0	0	0	439	439	1,186	2,064	6,722	8,786
Service Territory Total	24Q-2560	0	0	0	788	788	2,130	3,706	12,070	15,776
12 Kern County - Community Action Partnership of Kern	24Q-2561	0	0	0	16,258	16,258	43,897	76,413	248,750	325,163
13 Kings County - Kings Community Action Organization, Inc.	24Q-2562	0	0	0	1,631	1,631	4,403	7,665	24,953	32,618
14 Lake Service Territory - North Coast Energy Services, Inc.										
Lake County		0	0	0	2,165	2,165	5,845	10,175	33,123	43,298
Mendocino County		0	0	0	2,614	2,614	7,058	12,286	39,994	52,280
Napa County		0	0	0	1,085	1,085	2,931	5,101	16,602	21,703
Solano County		0	0	0	2,851	2,851	7,698	13,400	43,625	57,025
Sonoma County		0	0	0	4,561	4,561	12,316	21,438	69,788	91,226
Yolo County		0	0	0	2,277	2,277	6,149	10,703	34,842	45,545
Service Territory Total	24Q-2563	0	0	0	15,553	15,553	41,997	73,103	237,974	311,077
15 Lassen County - Lassen Economic Development Corporation	24Q-2564	0	0	0	1,177	1,177	3,178	5,532	18,008	23,540
Los Angeles County										
16 Area A - Maravilla Foundation	24Q-2565	0	0	0	21,676	21,676	58,523	101,875	331,628	433,503
17 Area B - Pacific Asian Consortium in Employment	24Q-2566	0	0	0	17,783	17,783	48,015	83,581	272,079	355,660
18 Area C - Long Beach Community Action Partnership	24Q-2567	0	0	0	15,212	15,212	41,072	71,496	232,742	304,238
19 Madera County - Community Action Partnership of Madera County, Inc.	24Q-2568	0	0	0	1,958	1,958	5,286	9,202	29,952	39,154

INFRASTRUCTURE INVESTMENT & JOBS ACT ALLOCATION SPREADSHEET

State of California
Department of Community Services and Development
Total 2024 SLIHEAP Allocation
Facesheet

County/Service Territory	Direct Services									
	Contract Number	Weatherization			Administration/Assurance 16/ECIP/HEAP				Utility Assistance	Total Contract Allocation
		Initial WX Program	Delayed WX Program	WX Program Subtotal	Allowable Admin	Allowable A16	ECIP/HEAP Program	Admin/A16/ECIP/HEAP Subtotal	ECIP FT/HEAP G&E Program Subtotal	
20 Marin County - Community Action Marin (NON WEATHERIZATION/ASSURANCE 16)	24Q-2569	0	0	0	1,089	1,089	2,941	5,119	16,666	21,785
21 Mariposa County - County of Mariposa Health and Human Services Agency	24Q-2570	0	0	0	0	0	0	0	0	0
22 Merced County - Merced County CAA	24Q-2571	0	0	0	3,333	3,333	8,998	15,664	50,988	66,652
23 Modoc - T.E.A.C.H. Inc. (NON WEATHERIZATION/ASSURANCE 16)	24Q-2572	0	0	0	142	142	383	667	2,167	2,834
24 Orange County - Community Action Partnership of Orange County	24Q-2573	0	0	0	11,897	11,897	32,123	55,917	182,029	237,946
25 Placer Service Territory - Project GO, Inc.										
Nevada County		0	0	0	2,876	2,876	7,764	13,516	43,996	57,512
Placer County		0	0	0	3,388	3,388	9,147	15,923	51,834	67,757
Service Territory Total	24Q-2574	0	0	0	6,264	6,264	16,911	29,439	95,830	125,269
26 Plumas Service Territory - Plumas Co. Community Development Commission										
Plumas County		0	0	0	318	318	860	1,496	4,870	6,366
Sierra County		0	0	0	58	58	156	272	880	1,152
Service Territory Total	24Q-2575	0	0	0	376	376	1,016	1,768	5,750	7,518
27 Riverside County - Community Action Partnership of Riverside County	24Q-2576	0	0	0	15,717	15,717	42,437	73,871	240,473	314,344
28 Sacramento Service Territory - Community Resource Project, Inc.										
Sacramento County		0	0	0	14,133	14,133	38,160	66,426	216,243	282,669
Sutter County		0	0	0	1,250	1,250	3,376	5,876	19,132	25,008
Yuba County		0	0	0	1,381	1,381	3,728	6,490	21,125	27,615
Service Territory Total	24Q-2577	0	0	0	16,764	16,764	45,264	78,792	256,500	335,292
29 San Benito Co. - HHSA, Comm. Svcs. & Wkfs. Dev. (NON WEATHERIZATION/A16)	24Q-2578	0	0	0	499	499	1,348	2,346	7,634	9,980
30 San Bernardino County - Community Action Partnership of San Bernardino Co.	24Q-2579	0	0	0	18,588	18,588	50,187	87,363	284,391	371,754
31 San Diego County - Area B - Metropolitan Area Advisory Committee	24Q-2580	0	0	0	2,734	2,734	7,380	12,848	41,823	54,671
32 San Joaquin Co. - San Joaquin Co. Dept. of Aging & Community Services	24Q-2581	0	0	0	7,141	7,141	19,281	33,563	109,257	142,820
33 San Luis Obispo Co. - Community Action Partnership of San Luis Obispo Co., Inc.	24Q-2582	0	0	0	1,975	1,975	5,331	9,281	30,212	39,493
34 Santa Barbara Co. - Community Action Commission of Santa Barbara County	24Q-2583	0	0	0	2,878	2,878	7,770	13,526	44,033	57,559
35 Santa Clara Co. - Sacred Heart Community Service (NON WEATHERIZATION/A16)	24Q-2584	0	0	0	7,682	7,682	20,741	36,105	117,529	153,634
36 Santa Cruz Service Territory - Central Coast Energy Services, Inc.										
Monterey County		0	0	0	4,051	4,051	10,938	19,040	61,984	81,024
San Francisco County		0	0	0	3,640	3,640	9,830	17,110	55,700	72,810
San Mateo County		0	0	0	3,136	3,136	8,468	14,740	47,988	62,728
Santa Cruz County		0	0	0	2,423	2,423	6,543	11,389	37,076	48,465
Marin County (WEATHERIZATION/ASSURANCE 16)		0	0	0	0	0	0	0	0	0
San Benito County (WEATHERIZATION/ASSURANCE 16)		0	0	0	0	0	0	0	0	0
Santa Clara County (WEATHERIZATION/ASSURANCE 16/EHCS)		0	0	0	0	0	0	0	0	0
Service Territory Total	24Q-2585	0	0	0	13,250	13,250	35,779	62,279	202,748	265,027
37 Shasta/Tehama Service Territory - Self-Help Home Improvement Project, Inc.										
Shasta County		0	0	0	3,860	3,860	10,423	18,143	59,062	77,205
Tehama County		0	0	0	1,641	1,641	4,431	7,713	25,107	32,820
Service Territory Total	24Q-2586	0	0	0	5,501	5,501	14,854	25,856	84,169	110,025
38 Siskiyou County - Great Northern Services	24Q-2587	0	0	0	2,770	2,770	7,479	13,019	42,384	55,403
39 Stanislaus County - Central Valley Opportunity Center, Incorporated	24Q-2588	0	0	0	7,417	7,417	20,027	34,861	113,486	148,347
40 Tulare County - Community Services & Employment Training, Inc.	24Q-2589	0	0	0	10,271	10,271	27,730	48,272	157,139	205,411
41 Ventura County - Community Action of Ventura County, Inc.	24Q-2590	0	0	0	4,730	4,730	12,772	22,232	72,374	94,606
TOTALS		0	0	0	283,048	283,048	764,236	1,330,332	4,330,634	5,660,966

INFRASTRUCTURE INVESTMENT & JOBS ACT ALLOCATION SPREADSHEET

State of California
Department of Community Services and Development
Total 2024 SLIHEAP Allocation
Facesheet

County/Service Territory	Initial WX	Initial WX	Initial WX	Approved Waiver			ECIP/HEAP	ECIP/HEAP	ECIP/HEAP
	Intake 8%	Outreach 5%	Training 5%	Total WX Intake 8%	Total WX Outreach 5%	Total WX Training 5%	Intake 8%	Outreach 5%	Training 2%
1 Alameda County - Spectrum Community Services, Inc.	0	0	0	0	0	0	3,919	2,450	980
2 Amador/Tuolumne Service Territory - Amador-Tuolumne CAA									
Amador County	0	0	0	0	0	0	757	473	189
Calaveras County	0	0	0	0	0	0	1,120	700	280
Tuolumne County	0	0	0	0	0	0	2,117	1,323	529
Service Territory Total	0	0	0	0	0	0	3,994	2,496	998
3 Butte County - CAA of Butte County, Inc.	0	0	0	0	0	0	6,002	3,751	1,500
4 Colusa Service Territory - Glenn County Community Action Department									
Colusa County	0	0	0	0	0	0	338	211	84
Glenn County	0	0	0	0	0	0	480	300	120
Trinity County	0	0	0	0	0	0	357	223	89
Service Territory Total	0	0	0	0	0	0	1,175	734	293
5 Contra Costa Co. - Contra Costa Employment & Human Services Dept/CSB	0	0	0	0	0	0	8,033	5,021	2,008
6 Del Norte County - Del Norte Senior Center, Inc.	0	0	0	0	0	0	2,194	1,371	548
7 El Dorado Service Territory - El Dorado Co. Health & Human Services Agency									
Alpine County	0	0	0	0	0	0	74	46	18
El Dorado County	0	0	0	0	0	0	5,230	3,269	1,307
Service Territory Total	0	0	0	0	0	0	5,304	3,315	1,325
8 Fresno County - Fresno County Economic Opportunities Commission	0	0	0	0	0	0	19,417	12,136	4,854
9 Humboldt Service Territory - Redwood CAA									
Humboldt County	0	0	0	0	0	0	5,411	3,382	1,353
Modoc Co. (WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	0	0	0
Service Territory Total	0	0	0	0	0	0	5,411	3,382	1,353
10 Imperial Service Territory - Campesinos Unidos, Inc.									
Imperial County	0	0	0	0	0	0	2,553	1,596	638
San Diego County - Area A	0	0	0	0	0	0	13,989	8,743	3,497
Service Territory Total	0	0	0	0	0	0	16,542	10,339	4,135
11 Inyo Service Territory - Inyo Mono Advocates for Community Action, Inc.									
Inyo County	0	0	0	0	0	0	503	315	126
Mono County	0	0	0	0	0	0	633	395	158
Service Territory Total	0	0	0	0	0	0	1,136	710	284
12 Kern County - Community Action Partnership of Kern	0	0	0	0	0	0	23,412	14,632	5,853
13 Kings County - Kings Community Action Organization, Inc.	0	0	0	0	0	0	2,348	1,468	587
14 Lake Service Territory - North Coast Energy Services, Inc.									
Lake County	0	0	0	0	0	0	3,117	1,948	779
Mendocino County	0	0	0	0	0	0	3,764	2,353	941
Napa County	0	0	0	0	0	0	1,563	977	391
Solano County	0	0	0	0	0	0	4,106	2,566	1,026
Sonoma County	0	0	0	0	0	0	6,568	4,105	1,642
Yolo County	0	0	0	0	0	0	3,279	2,050	820
Service Territory Total	0	0	0	0	0	0	22,397	13,999	5,599
15 Lassen County - Lassen Economic Development Corporation	0	0	0	0	0	0	1,695	1,059	424
Los Angeles County									
16 Area A - Maravilla Foundation	0	0	0	0	0	0	31,212	19,508	7,803
17 Area B - Pacific Asian Consortium in Employment	0	0	0	0	0	0	25,608	16,005	6,402
18 Area C - Long Beach Community Action Partnership	0	0	0	0	0	0	21,905	13,691	5,476
19 Madera County - Community Action Partnership of Madera County, Inc.	0	0	0	0	0	0	2,819	1,762	705

INFRASTRUCTURE INVESTMENT & JOBS ACT ALLOCATION SPREADSHEET

State of California
Department of Community Services and Development
Total 2024 SLIHEAP Allocation
Facesheet

County/Service Territory	Initial WX	Initial WX	Initial WX	Approved Waiver			ECIP/HEAP	ECIP/HEAP	ECIP/HEAP
	Intake 8%	Outreach 5%	Training 5%	Total WX Intake 8%	Total WX Outreach 5%	Total WX Training 5%	Intake 8%	Outreach 5%	Training 2%
20 Marin County - Community Action Marin (NON WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	1,569	980	392
21 Mariposa County - County of Mariposa Health and Human Services Agency	0	0	0	0	0	0	0	0	0
22 Merced County - Merced County CAA	0	0	0	0	0	0	4,799	2,999	1,200
23 Modoc - T.E.A.C.H. Inc. (NON WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	204	128	51
24 Orange County - Community Action Partnership of Orange County	0	0	0	0	0	0	17,132	10,708	4,283
25 Placer Service Territory - Project GO, Inc.									
Nevada County	0	0	0	0	0	0	4,141	2,588	1,035
Placer County	0	0	0	0	0	0	4,878	3,049	1,220
Service Territory Total	0	0	0	0	0	0	9,019	5,637	2,255
26 Plumas Service Territory - Plumas Co. Community Development Commission									
Plumas County	0	0	0	0	0	0	458	287	115
Sierra County	0	0	0	0	0	0	83	52	21
Service Territory Total	0	0	0	0	0	0	541	339	136
27 Riverside County - Community Action Partnership of Riverside County	0	0	0	0	0	0	22,633	14,146	5,658
28 Sacramento Service Territory - Community Resource Project, Inc.									
Sacramento County	0	0	0	0	0	0	20,352	12,720	5,088
Sutter County	0	0	0	0	0	0	1,801	1,125	450
Yuba County	0	0	0	0	0	0	1,988	1,243	497
Service Territory Total	0	0	0	0	0	0	24,141	15,088	6,035
29 San Benito Co. - HHS, Comm. Svcs. & Wkfs. Dev. (NON WEATHERIZATION/A16)	0	0	0	0	0	0	719	449	180
30 San Bernardino County - Community Action Partnership of San Bernardino Co.	0	0	0	0	0	0	26,766	16,729	6,692
31 San Diego County - Area B - Metropolitan Area Advisory Committee	0	0	0	0	0	0	3,936	2,460	984
32 San Joaquin Co. - San Joaquin Co. Dept. of Aging & Community Services	0	0	0	0	0	0	10,283	6,427	2,571
33 San Luis Obispo Co. - Community Action Partnership of San Luis Obispo Co., Inc.	0	0	0	0	0	0	2,843	1,777	711
34 Santa Barbara Co. - Community Action Commission of Santa Barbara County	0	0	0	0	0	0	4,144	2,590	1,036
35 Santa Clara Co. - Sacred Heart Community Service (NON WEATHERIZATION/A16)	0	0	0	0	0	0	11,062	6,914	2,765
36 Santa Cruz Service Territory - Central Coast Energy Services, Inc.									
Monterey County	0	0	0	0	0	0	5,834	3,646	1,458
San Francisco County	0	0	0	0	0	0	5,242	3,277	1,311
San Mateo County	0	0	0	0	0	0	4,516	2,823	1,129
Santa Cruz County	0	0	0	0	0	0	3,490	2,181	872
Marin County (WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	0	0	0
San Benito County (WEATHERIZATION/ASSURANCE 16)	0	0	0	0	0	0	0	0	0
Santa Clara County (WEATHERIZATION/ASSURANCE 16/EHCS)	0	0	0	0	0	0	0	0	0
Service Territory Total	0	0	0	0	0	0	19,082	11,927	4,770
37 Shasta/Tehama Service Territory - Self-Help Home Improvement Project, Inc.									
Shasta County	0	0	0	0	0	0	5,559	3,474	1,390
Tehama County	0	0	0	0	0	0	2,363	1,477	591
Service Territory Total	0	0	0	0	0	0	7,922	4,951	1,981
38 Siskiyou County - Great Northern Services	0	0	0	0	0	0	3,989	2,493	997
39 Stanislaus County - Central Valley Opportunity Center, Incorporated	0	0	0	0	0	0	10,681	6,676	2,670
40 Tulare County - Community Services & Employment Training, Inc.	0	0	0	0	0	0	14,790	9,243	3,697
41 Ventura County - Community Action of Ventura County, Inc.	0	0	0	0	0	0	6,812	4,257	1,703
TOTALS	0	0	0	0	0	0	407,590	254,747	101,894

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT STD. 213 (Rev 03/2019) CSD (Rev 07/2019)	AGREEMENT NUMBER 24Q-2561	PURCHASING AUTHORITY NUMBER (if applicable)
---	-------------------------------------	---

1. This Agreement is entered into between the Contracting Agency and the Contractor named below
- CONTRACTING AGENCY NAME
Department of Community Services and Development
- CONTRACTOR NAME
Community Action Partnership of Kern
2. The term of this Agreement is: May 1, 2024 through May 31, 2025
3. The maximum amount of this Agreement is: Total \$325,163.00
4. The parties agree to comply with the terms and conditions of the following exhibits that are by this reference made a part of the Agreement:
Preamble*
Article 1 - Scope of Work
Article 2 - Contract Administration and Procedure
Article 3 - Contract Changes
Article 4 - Administrative Policies and Procedures
Article 5 - Administrative and Program Expenditures Requirements
Article 6 - Reporting Policies and Procedures
Article 7 - Program Policies and Procedures
Article 8 - Program Implementation
Article 9 - Compliance Policies and Procedures
Article 10 - Federal and State Policy Provisions
Article 11 - General Terms and Conditions GTC 04/2017
Article 12 - Definitions
Article 13 - Table of Forms and Documents Incorporated by Reference

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO

CONTRACTOR				California Department of General Services Approval (or exemption, if applicable)	
CONTRACTOR NAME <i>(If other than an individual, state whether a corporation, partnership, etc.)</i> Community Action Partnership of Kern					
CONTRACTOR BUSINESS ADDRESS, CITY, STATE ZIP 1300 18TH ST STE 200, Bakersfield, CA 93301-4537					
PRINTED NAME OF PERSON SIGNING			TITLE		
CONTRACTOR AUTHORIZED SIGNATURE			DATE SIGNED		
STATE OF CALIFORNIA					
CONTRACTING AGENCY NAME Department of Community Services and Development					
CONTRACTING AGENCY ADDRESS 2389 Gateway Oaks Drive, Suite 100		CITY Sacramento	STATE CA	ZIP 95833	
PRINTED NAME OF PERSON SIGNING Chris Vail		TITLE Chief Financial Officer			
CONTRACTING AGENCY AUTHORIZED SIGNATURE			DATE SIGNED		
I hereby certify that all conditions for exemption have been complied with, and the document is exempt from the Department of General Services approval.					



CERTIFICATION REGARDING LOBBYING

DEPARTMENT OF HEALTH AND HUMAN SERVICES
FAMILY SUPPORT ADMINISTRATION

PROGRAM: **Supplemental Low Income Home Energy Assistance Program**
PERIOD: **May 1, 2024 through May 31, 2025**

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award document for subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Title

Signature

Agency/Organization

Date

DISCLOSURE OF LOBBYING ACTIVITIESApproved by OMB
0348-0046Complete the form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure.)

1. Type of Federal Action: ☐ a. contract ☐ b. grant ☐ c. cooperative agreement ☐ d. loan ☐ e. loan guarantee ☐ f. loan insurance	2. Status of Federal Action: ☐ a. bid/offer/application ☐ b. initial award ☐ c. post-award	3. Report Type: ☐ a. initial filing ☐ b. material change For Material Change Only: year _____ quarter _____ date of Last report _____
4. Name and Address of Reporting Entity: ☐ Prime ☐ Subawardee Tier _____, if known: Congressional District, if known: _____	5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known: _____	
6. Federal Department/Agency: _____	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
8. Federal Action Number, if known: _____	9. Award Amount, if known: \$ _____	
10. a. Name address of Lobbying Entity <i>(if individual, last name, first, name, MI):</i> _____	b. Individuals Performing Services (including address if different from No. 10a) <i>(last name, first name, MI):</i> _____ (attach Continuation Sheet(s) SF-LLL-A, if necessary)	
11. Amount of Payment (check all that apply): \$ _____ ☐ actual ☐ planned	13. Type of Payment (check all that apply): ☐ a. retainer ☐ b. one-time fee ☐ c. commission ☐ d. contingent fee ☐ e. deferred ☐ f. other; specify: _____	
12. Form of Payment (check all that apply): ☐ a. cash ☐ b. in-kind; specify: nature _____ value _____		
14. Brief Description of Services Performed or to be Performed and Date(s) of Services, including officer(s), employee(s), or Member(s), contacted, for Payment indicated in Item 11: (attach Continuation Sheet(s) SF-LLL-A, if necessary)		
15. Continuation Sheet(s) SF-LLL-A attached: ☐ Yes ☐ No		
16 Information requested through this form is authorized by Title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1353. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty for not less than \$10,000 and not more than \$100,000 for each such failure. Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____		
Federal Use Only:		Authorized for Local Reproductions Standard Form – LLL

DISCLOSURE OF LOBBYING ACTIVITIES
CONTINUATION SHEET

Approved by OMB
0348-0046

Reporting Entity: _____ Page _____ of _____

Authorized for Local Reproduction
Standard Form - LLL-A

INSTRUCTION FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF-LLL-A Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and ZIP Code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in Item 4 checks "Subawardee", then enter the full name, address, city, state and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.
(b) Enter the full name of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLL-A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budgets. Paperwork Reduction Project (0348-0046), Washington, D.C. 20503.

Department of Community Services and Development
CSD 279 (Rev. 4/2022)

**Community Services and Development
Federal Funding Accountability and Transparency Act Report Form**

Return with the Contract

As of October 1, 2010, CSD is required to comply with sub-award reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA). CSD must file the FFATA sub- award report by the end of the month following the month in which CSD awards funds greater than or equal to \$25,000 to any agency/service provider. In accordance with terms of the CSD agreement, agencies are required to provide the information requested in this form on or before the above due date. Failure to timely submit the completed form may result in "high-risk" designation and/or imposition of additional special terms and conditions on the agency's eligibility for CSD funds.

Please e-mail completed report form to the program e-mail address listed below:

Department of Energy Weatherization Assistance Program: Wx@csd.ca.gov

Community Services Block Grant: csbg.div@csd.ca.gov

Low Income Home Energy Assistance Program: Wx@csd.ca.gov

AGENCY/SUB-AWARDEE INFORMATION

Agency Name		
Program Type (Check One)	☐ CSBG ☐ LIHEAP ☐ DOE WAP ☐ OTHER <u>SLIHEAP</u>	
Contract Number		
Performance Period(s) (mm/dd/yy - mm/dd/yy)		
Agency Unique Entity ID (SAM.gov) NEW		
Agency Primary Contact Information (<i>person responsible for completing this form</i>)	Name:	
	Title:	
	E-Mail:	
	Phone:	
Location of Agency	Mailing Address:	
	State:	
	Zip + 4 Digits (+4 digit is required)	
	U.S. Congressional District:	
	State Assembly District:	
	State Senate District:	

Department of Community Services and Development
CSD 279 (Rev. 4/2022)

Place of Performance <i>(where program funds are primarily spent, if different from agency location above)</i>	Mailing Address:	
	State:	
	Zip + 4 Digits <i>(+4 digit is required)</i>	
	U.S. Congressional District:	
	State Assembly District:	
	State Senate District:	
Agency (Sub-Awardee) Executive Compensation Reporting	Is more than 80% of your agency's annual gross revenue from the Federal government? ☐ Yes ☐ No <i>(If YES, continue to the next question. If NO, you are now finished completing this form.)</i>	
	Does your agency's total annual federal funding exceed \$25 million? ☐ Yes ☐ No <i>(If YES, continue to the next question. If NO, you are now finished completing this form.)</i>	
	Is your agency one of the entities described below? ☐ Yes ☐ No ▪ A tax-exempt nonprofit entity required to file an annual Form 990 return with the Internal Revenue Service (IRS). ▪ A publicly owned corporation required to file annual reports with the Securities and Exchange Commission (SEC).	
	<i>(If NO, please list the names and compensation of your agency's top five highest compensated employees in the spaces below. If YES, you are now finished completing this form.)</i>	
Five Highest Compensated Executives/Employees	Name	
	Compensation	
	Name	
	Compensation	
	Name	
	Compensation	
	Name	
	Compensation	
	Name	
	Compensation	

Department of Community Services and Development
CSD 279 (Rev. 4/2022)

Description of Information Requested

Place of Performance

Address represents where the prime recipient is performing the majority of work funded. If the award funds multiple projects in different locations, then an address such as a city hall or county seat may be the most appropriate if it represent where the majority of funds are being used.

Agency/Sub-Awardee Executive Compensation Reporting

Sub-awardees must report the total compensation and names of the top five executives in the organization if:

- a) More than 80% of the annual gross revenues are from the Federal government, and those revenues are greater than \$25 million annually; and
- b) Compensation information is not readily available through reporting to the IRS on a Form 990 (section 6104 of the Internal Revenue Code of 1986), or through reporting to Securities and Exchange Commission (SEC). SEC reporting is required for publicly owned/traded corporations.

Exemptions: Refer to 2 CFR

Part 170 for exemption criteria. <http://www.gpo.gov/fdsys/pkg/CFR-2012-title2-vol1/pdf/CFR-2012-title2-vol1-part170.pdf>

Additional Resources

Unique Entity ID (UEI Number)	
On April 4, 2022, the D-U-N-S® Number will be removed and the Unique Entity ID (SAM) will be the authoritative identifier. This ID is used within SAM.gov and other government award and financial systems to identify a unique entity. The transition to the Unique Entity ID (SAM) is a federal governmentwide initiative.	https://sam.gov/content/home https://gsa.gov/entityid
Zip Code + 4 Digit Zip	
Use the United States Postal Service website to identify your +4 digit zip	https://tools.usps.com/go/ZipLookupAction!input.action
Congressional District	
Use the following sites to identify your congressional district	
U.S. Congressional District	http://www.house.gov/representatives/find/
State Assembly and Senate District	http://findyourrep.legislature.ca.gov/
Reporting Requirement Regulations	
The Federal Funding Accountability and Transparency Act of 2006	http://www.gpo.gov/fdsys/pkg/PLAW-109publ282/html/PLAW-109publ282.htm
FFATA Subaward Reporting System (FSRS) website	https://www.fsrs.gov/

CCC 04/2017

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

<i>Contractor/Bidder Firm Name (Printed)</i>		<i>Federal ID Number</i>
<i>By (Authorized Signature)</i>		
<i>Printed Name and Title of Person Signing</i>		
<i>Date Executed</i>	<i>Executed in the County of</i>	

CONTRACTOR CERTIFICATION CLAUSES

1. **STATEMENT OF COMPLIANCE:** Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. **DRUG-FREE WORKPLACE REQUIREMENTS:** Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the

certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. NATIONAL LABOR RELATIONS BOARD CERTIFICATION: Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lesser of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

5. EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations,

or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. DOMESTIC PARTNERS: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

8. GENDER IDENTITY: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

1. CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

2). For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

4. CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

6. RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

7. AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

SUBVENTION CONTRACT

Contents

PREAMBLE 1

ARTICLE 1 - SCOPE OF WORK..... 1

1.1 General..... 1

1.2 Service Area..... 1

1.3 Term and Amount of Contract..... 2

1.4 Service Area Expenditure Requirements 2

1.5 Program Authorities – Requirements, Standards and Guidance..... 2

ARTICLE 2 - CONTRACT ADMINISTRATION AND PROCEDURE 6

2.1 State Contracting Requirements – “General Terms and Conditions, GTC 04/2017” 6

2.2 Contractor’s Option of Termination 6

2.3 Budget Contingencies 6

2.4 Miscellaneous Provisions..... 8

ARTICLE 3 - CONTRACT CHANGES 9

3.1 Amendment..... 9

3.2 Minor Modifications 9

ARTICLE 4 - ADMINISTRATIVE POLICIES AND PROCEDURES 10

4.1 Board Roster, By Laws, Resolution, and Minutes..... 10

4.2 Internal Controls Requirements 10

4.3 Record Retention Requirements 11

4.4 Insurance and Fidelity Bond 11

4.5 System Security Requirements 14

4.6 Travel and per diem 16

4.7 Conflict of Interest 17

4.8 Procurement Standards 18

4.9 Use and Disposition of Vehicles and Equipment 19

4.10 Subcontracts..... 20

4.11 Complaint Management Policies and Procedures..... 21

4.12 Fair Hearing Process for Applications for Denial of Benefits by Contractor 22

4.13 Fraud, Waste, and Abuse 22

ARTICLE 5 - ADMINISTRATIVE AND PROGRAM EXPENDITURES
REQUIREMENTS..... 24

5.1 Budget Guidelines..... 24

5.2 Utility Assistance Expenditure Requirements 25

5.3 Working Capital Advance and Major Purchase Advances 25

SUBVENTION CONTRACT

5.4 Program Income..... 27

5.5 Wood, Propane and Oil Returned Payments..... 27

5.6 Allowable Costs 28

5.7 Service Area Expenditures Requirements 33

5.8 Reimbursement Guidelines 35

ARTICLE 6 - REPORTING POLICIES AND PROCEDURES 36

6.1 Reporting Requirements 36

ARTICLE 7 - PROGRAM POLICIES AND PROCEDURES 39

7.1 Program Standards and Regulatory Requirements 39

7.2 Prioritization of Services..... 39

7.3 Service Priority Guidelines 39

7.4 Outreach and Intake Activity Guidelines..... 40

7.5 Assurance 16 Activity Guidelines 42

7.6 Record-Keeping Responsibilities..... 43

ARTICLE 8 - PROGRAM IMPLEMENTATION 46

8.1 HEAP/WPO Activity Guidelines..... 46

8.2 Energy Crisis Intervention Program (ECIP) Services Activity Guidelines 47

8.3 ECIP Fast Track and HEAP Electric and Gas Pledge Guidelines 52

8.4 Mandatory Training 52

ARTICLE 9 - COMPLIANCE POLICIES AND PROCEDURES..... 53

9.1 Right to Monitor, Audit, and Investigate 53

9.2 Auditing Standards and Reports 53

9.3 Compliance Monitoring..... 56

9.4 Enforcement Process - Noncompliance with Requirement of this Contract 59

9.5 Service Delivery and Expenditure Requirements 65

ARTICLE 10 - FEDERAL AND STATE POLICY PROVISIONS 67

10.1 Certifications..... 67

10.2 Provisions for Federally Funded Grants 68

10.3 Federal Certifications Regarding Debarment, Suspension, and Related Matters 70

10.4 Affirmative Action Compliance 70

10.5 Nondiscrimination Compliance 71

10.6 Contractor Fair Hearing - Civil Rights Act Violation 71

10.7 Specific Assurances 72

ARTICLE 11 - GENERAL TERMS AND CONDITIONS GTC 04/2017 74

SUBVENTION CONTRACT

ARTICLE 12 - DEFINITIONS 75

ARTICLE 13 - TABLE OF FORMS AND DOCUMENTS INCORPORATED BY
REFERENCE 81

SUBVENTION CONTRACT

PREAMBLE

This subvention Contract, for the implementation of the Supplemental Low Income Home Energy Assistance Program (SLIHEAP) funded under the Infrastructure Investment and Jobs Act in program year 2024 (“Contract”), is entered into between the Department of Community Services and Development (“CSD” or “Department”) and the contractor named on Form STD. 213, the face sheet of this document (“Contractor”) and shall be enforceable on the date last signed.

NOW THEREFORE, in consideration of the promises and of the mutual agreements and covenants hereinafter set forth, CSD and Contractor hereby agree as follows:

ARTICLE 1 - SCOPE OF WORK

1.1 General

- 1.1.1 Contractor shall provide Supplemental Home Energy Assistance Program (SHEAP) assistance, and Energy Crisis Intervention Program (ECIP) assistance to eligible participants residing in the service area described in Section 1.2, pursuant to all applicable federal and state statutes and regulations, including the Public Law 117-58 (Title VII of the Infrastructure Investment and Jobs Act of 2021), Low-Income Home Energy Assistance Act of 1981 (42 USC §§ 8621 et seq., as amended) (the Act) and California Government Code Section 16367.5 et seq., as amended. Contractor shall administer SLIHEAP services to eligible low-income households in accordance with both need and the Contractor’s service delivery plan approved by CSD. Contractor shall ensure that the highest level of assistance will be furnished to those households which have the lowest incomes and the highest energy costs or needs in relation to income, and that the services and activities funded by this Contract shall also meet all other assurances specified in Section 8624 of the Act.
- 1.1.2 The SLIHEAP Catalog of Federal Domestic Assistance number is 93.568. The award is fully funded through the United States Department of Health and Human Services (HHS).

1.2 Service Area

- 1.2.1 The services shall be performed in the Service Territory comprised of the following service area(s):

The 2024 SLIHEAP Numbers, Contractors, and Service Territories listing may be accessed under the Supporting Documents section at <https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx>.
- 1.2.2 Contractors that provide services in Los Angeles and San Diego counties shall refer to the ZIP Codes listing located at under the Supporting Documents section

SUBVENTION CONTRACT

<https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx> to determine the zip codes for their respective area.

1.3 Term and Amount of Contract

- 1.3.1 The term of this Contract shall be for the period represented on the face sheet (Form STD 213). Contractor shall perform all work under this contract prior to, or up to December 31, 2024, in accordance with Article 9.5 section 9.5.2, regardless of the contract term end date.
- 1.3.2 The contract amount as represented on Form STD. 213 consists of Contractor's total allocation to include the "Wood Propane and Oil (WPO)" and "Utility Assistance" portions attributable to Contractor's service area(s).
- 1.3.3 WPO and Utility Assistance funding, as defined in Article 12, Definitions, that are allocated to Contractor, shall be expended, reported and accounted for in accordance with the provisions of this Contract.

1.4 Service Area Expenditure Requirements

Contractor shall be subject to special expenditure requirements as provided in Article 5, Section 5.7 of the Contract, if Contract involves funding for SLIHEAP services provided by Contractor in multiple counties or service areas.

1.5 Program Authorities – Requirements, Standards and Guidance

- 1.5.1 All services and activities are to be provided in accordance with applicable federal, state, and local laws and regulations, which may be amended from time to time, including but not limited to, the following:
 - 1.5.1.1 The Infrastructure Investment and Jobs Act of 2021 (Public Law 117-58);
 - 1.5.1.2 The Low-Income Home Energy Assistance Act of 1981 (42 USC §§ 8621 et seq.), and the Low-Income Home Energy Assistance Program (45 CFR Part 96, Subpart H);
 - 1.5.1.3 The California Government Code (Cal. Gov. Code) §§ 16367.5 et seq., as amended, and Title 22 of the California Code of Regulations (CCR) §§ 100800 et seq.; and
 - 1.5.1.4 The Single Audit Act (31 USC §§ 7501 et seq.), and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75).
- 1.5.2 Conflict of Laws. Contractor shall comply with all of the requirements, standards, and

SUBVENTION CONTRACT

guidelines contained in the authorities listed below, as they may be amended from time to time, regarding procurement, administrative, and other costs claimed under this Contract, including those costs incurred pursuant to subcontracts executed by Contractor, notwithstanding any language contained in the following authorities that might otherwise exempt Contractor from their applicability. To the extent that the requirements, standards, or guidelines in this Contract directly conflict with any State law or regulation at Government Code §§16367.5 et seq. or 22 CCR §§100800 et seq., or any provision of this Contract, then federal law or regulation or provision shall take precedence, and then state law; unless, under specified circumstances, a provision of federal law applicable to block grants, such as 45 CFR § 96.30, allows for the application of state law.

- 1.5.2.1 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75); and
- 1.5.2.2 Contractor further agrees to abide by all requirements in California Contractor Certification Clauses 04/2017 (CCC-04/2017).
- 1.5.3 CSD shall provide Contractor with specific program guidance which shall be binding on the Contractor as a condition of the Contractor's participation in SLIHEAP, and as a condition of receipt of funds under the program, PROVIDED:
 - 1.5.3.1 That such guidance shall be issued by CSD in writing in the form of "CSD Program Notice (CPN) No. XX-XX" posted at <https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx>;
 - 1.5.3.2 That such guidance shall be issued by CSD in writing in the form of "CSD Program Advisory (CPA) No. XX-XX" posted at <https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx>;
 - 1.5.3.3 That such guidance shall be issued by CSD in the most timely and expeditious manner practicable;
 - 1.5.3.4 That such guidance shall be reasonably necessary to realize the purposes of SLIHEAP;
 - 1.5.3.5 That major and material changes in the program and/or requirements which substantially affect the Contractor's and/or CSD's ability to fulfill their obligations or otherwise serve to create a substantial hardship on either the Contractor or CSD shall be subject to an amendment to this Contract;
 - 1.5.3.6 Contractor shall notify CSD within 10 business days of issuance of a CPN or CPA, if Contractor is unable to fulfill its obligations under the new guidance;

SUBVENTION CONTRACT

- 1.5.3.7 That the parties' failure to execute a mutually acceptable amendment or CPN or CPA, as contemplated in subsection 1.5.3.5 and 1.5.3.6, in a reasonable period of time, shall result in this Contract being without force and effect subject only to such provisions contained herein as are intended to survive the Contract in accordance with the express and implied provisions of applicable federal and state law; and
- 1.5.3.8 That upon CSD's good faith determination, delivered to the Contractor by written notice that this Contract between the parties to any necessary amendment CPN, or CPA as contemplated in subsection 1.5.3.5 and 1.5.3.6 cannot be achieved, then this Contract shall be "closed out" and the funds disposed in accordance with established CSD procedure and policy and as required under federal and state law.
- 1.5.4 The federal and state laws, regulations and other authorities referenced in this Section are hereby incorporated by reference into this Contract. Copies may be accessed for reference at <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>.
- 1.5.5 Contract Elements Integral to Contract and Enforceability Conditions
 - 1.5.5.1 Contractor shall provide the following documents, satisfactory to CSD in form and substance, together with an executed copy of this Contract before CSD executes and returns the Contract to Contractor for implementation:
 - 1.5.5.1.1 Federal Funding Accountability and Transparency Act Report (CSD 279);
 - 1.5.5.1.2 Certification Regarding Lobbying/Disclosure of Lobbying Activities;
 - 1.5.5.1.3 Contractor Certification Clauses (CCC-04/2017);
 - 1.5.5.1.4 Current Insurance or Self-Insurance Authority Certification;
 - 1.5.5.1.5 Board Resolution authorizing execution of this Contract;
 - 1.5.5.1.6 Agency Local Plan (incorporated by referenced in Article 7.2);
 - 1.5.5.1.7 SLIHEAP Production Plan (CSD 622) (referenced in Article 5.7); and
 - 1.5.5.1.8 Agency Staff and Board Roster (CSD 188).

SUBVENTION CONTRACT

- 1.5.5.2 All required forms must be completed by Contractor before CSD will execute the Contract and Contractor is authorized to commence work. CSD may execute this Contract pending its review and final approval of Contractor's submission, provided Contractor acts in good faith to rectify any outstanding issues associated with the documents submitted pursuant to Section 1.5.5.1. All documents submitted pursuant to Section 1.5.5.1 shall become part of this Contract.
- 1.5.6 Contractor's signature shall constitute a certification that to the best of Contractor's ability and knowledge it will, unless exempted, comply with the provisions set forth in Article 10, Section 10.1, "Certifications" of this Contract.

SUBVENTION CONTRACT

ARTICLE 2 - CONTRACT ADMINISTRATION AND PROCEDURE

2.1 State Contracting Requirements – “General Terms and Conditions, GTC 04/2017”

In accordance with State contracting requirements, specified contracting terms and conditions are made a part of this Contract. The provisions in their entirety are found in Article 11 of this Contract and are fully binding on the parties in accordance with state law.

2.2 Contractor's Option of Termination

2.2.1 Notwithstanding the provisions of Section 1.5.3, Contractor may, at Contractor's sole option, elect to terminate this contract rather than adhere to the procedures set out in Section 1.5.3, should Contractor determine that any subsequent program guidance or proposed amendment to the contract is unjustifiably onerous or otherwise counter to Contractor's legitimate business interests and ability to implement the Contract in an effective and reasonable manner, PROVIDED:

2.2.1.1 The notice of termination is in writing, delivered by U.S. Certified Mail, Return Receipt Requested, and will be effective 30 calendar days after receipt by CSD; and

2.2.1.2 The notice contains a statement of the reasons for termination with reference to the specific provision(s) in the program guidance or proposed amendment in question.

2.2.2 Contractor shall be entitled to reimbursement for all allowable costs incurred prior to termination of the contract. Such reimbursement shall be in accordance with the program guidance and contract provisions in effect at the time the cost was incurred.

2.2.3 Contractor shall, within 60 calendar days of termination, close-out the contract in accordance with contractual close-out procedures.

2.2.4 CSD may at its option procure a temporary replacement provider, and may at its option, designate a permanent replacement provider for Contractor's service area in accordance with federal and state law.

2.3 Budget Contingencies

2.3.1 Federal Budget Contingency

2.3.1.1 Because of uncertainty in the federal budget process, this Contract may be executed before the availability and amounts of federal funding can be ascertained, in order to minimize delays in the provision of services and the distribution of funds. The obligations of the parties under this Contract

SUBVENTION CONTRACT

are expressly contingent on adequate funding being made available to CSD by the United States government.

- 2.3.1.2 If federal funding for any fiscal year is reduced to such degree that CSD reasonably determines that the program cannot be implemented effectively, CSD shall at its sole discretion have the option either to terminate this Contract upon written notice to Contractor or, in the alternative, to offer an amendment addressing the reduced funding. If the parties fail to reach an agreement on such amendment, CSD may at its option give written notice of termination without further obligation by either party except for contract close-out obligations and final settlement.
- 2.3.1.3 If federal funding authorities condition funding on any obligations, restrictions, limitations, or conditions not in existence when this Contract was executed, this Contract shall be amended by mutual agreement for compliance with such obligations, restrictions, limitations or conditions. Failure of the parties to reach an agreement on such amendment shall render this Contract without force and effect.
- 2.3.1.4 Subject to the provisions of subsection 2.3.1.2, CSD shall authorize expenditures of funds under this Contract based on any Continuing Resolution appropriations that are adequate for the purpose. CSD shall notify the Contractor in writing of authorized interval funding levels.
- 2.3.2 State Budget Contingency
 - 2.3.2.1 If funds are not appropriated for implementation of SLIHEAP through the State budget process or otherwise, whether in the current year and/or any subsequent year covered by this Contract, this Contract shall be of no further force and effect. Upon written notice to Contractor by CSD that no funds are available for contract implementation, the Contract shall be terminated, and CSD shall have no obligation to pay Contractor or to furnish other consideration under this Contract and Contractor shall not be obligated for performance.
 - 2.3.2.2 If program funding for any fiscal year is reduced to such degree that CSD reasonably determines that the program cannot be implemented effectively, CSD shall at its sole discretion have the option either to terminate this Contract upon written notice to Contractor or, in the alternative, to offer and negotiate an amendment addressing the reduced funding. If the parties fail to reach an agreement on such amendment, CSD may at its option give written notice of termination without further obligation by either party except for contract close-out obligations and final settlement.

SUBVENTION CONTRACT

2.4 Miscellaneous Provisions

- 2.4.1 Assignment. Neither this Contract nor any of the rights, interests, or obligations under this Contract shall be assigned by any party without the prior written consent of the other parties, except in the case where responsibility for program implementation and oversight may be transferred by CSD to another State agency. In the event of such transfer, this Contract is binding on the agency to which the program is assigned.
- 2.4.2 Merger/Entire Contract. This Contract (including the attachments, documents and instruments referred to in this Contract) constitutes the entire Contract and understanding of the parties with respect to the subject matter of this Contract and supersedes all prior understandings and contracts, whether written or oral, among the parties with respect to such subject matter.
- 2.4.3 Severability. If any provision of this Contract is found to be invalid or unenforceable in any respect for any reason, the validity and enforceability of any such provision in any other respect and of the remaining provisions of this Contract will not be in any way impaired and shall remain in full force and effect.
- 2.4.4 Notices. Unless otherwise provided herein, notice given by the parties shall be in writing, delivered personally, by United States mail, or by overnight delivery service (with confirmation). Certain reporting and other communications may be delivered electronically as specified by CSD or as is customary between the parties. Notice shall be delivered as follows:
- 2.4.4.1 To Contractor's address of record; and
- 2.4.4.2 To CSD at:
Department of Community Services and Development
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833

SUBVENTION CONTRACT

ADMINISTRATIVE REQUIREMENTS

ARTICLE 3 - CONTRACT CHANGES

3.1 Amendment

- 3.1.1 Changes to this Contract shall be made by formal amendment with exceptions specified in Article 1 subsection 1.5.3 and in Section 3.2, below.
- 3.1.2 Contractor shall notify CSD in writing when any proposed amendment or change will significantly impact Contractor's Program Budget and/or Operations. CSD will afford Contractor a reasonable opportunity and sufficient time in which to phase-in the mandated change.

3.2 Minor Modifications

- 3.2.1 Contractor may request modifications to make minor adjustments during the contract term. Minor Modifications shall not affect the Maximum Amount payable under this Contract.
- 3.2.2 Minor Modifications shall not alter the maximum limits established for specific budget line items, e.g., administrative costs, Assurance 16, intake, outreach, and training and technical assistance costs, except as otherwise provided herein.
- 3.2.3 Allowable modifications to this Contract include the minor budget modifications and expenditure requirements, specified in Article 5.

SUBVENTION CONTRACT

ARTICLE 4 -ADMINISTRATIVE POLICIES AND PROCEDURES

4.1 Board Roster, By Laws, Resolution, and Minutes

- 4.1.1 Contractor shall submit to CSD an Agency Staff and Board Roster form (CSD 188) listing the current Agency Staff and roster of members of its governing board, including contact information for each board member at a location other than the Contractor's offices, and the most recent version of the organizational bylaws. Contractor is responsible to notify CSD of any changes to the Executive Director, Program Manager, Chief Financial Officer and board roster within 30 calendar days of such occurrence.
- 4.1.2 Contractor's governing board must authorize the execution of this Contract. Contractor has the option of demonstrating such authority by the signature of a Board member, affixed to the signature page of this Contract, or by any lawful delegation of such authority that is consistent with Contractor's bylaws.
- 4.1.3 Where Contractor elects to delegate the signing authority to the chief executive officer or designated officials, CSD will accept either a resolution specific to this Contract or a resolution passed by the governing board that applies to any contract entered into by Contractor. Where Contractor provides a general resolution, Contractor shall maintain documentation that the chief executive officer provided timely and effective communication of the execution and terms of this Contract to the Board. Either a specific or current general resolution must be on file with CSD before execution of this Contract by CSD.
- 4.1.4 If the Contractor's board is both tripartite and advisory to the elected members governing a local government, the Contractor shall submit to CSD the approved minutes from any meeting of the elected officials where matters relating to this Contract are heard, including but not limited to discussions about or decisions affecting SLIHEAP. Such minutes shall be submitted to CSD no later than 30 calendar days after the related meeting.

4.2 Internal Controls Requirements

Contractor shall ensure the establishment and maintenance of a system of internal accounting and administrative control. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions. The system of internal accounting and administrative control shall be attested to within the Contractor's independent audit conducted pursuant to this Contract and shall include:

- 4.2.1 Segregation of duties appropriate to safeguard state assets;
- 4.2.2 Limited access to agency assets to authorized personnel who require these assets in

SUBVENTION CONTRACT

the performance of their assigned duties;

- 4.2.3 Authorization and recordkeeping procedures adequate to provide effective accounting controls over assets, liabilities, revenues, and expenditures;
- 4.2.4 Established practices to be followed in the performance of duties and functions;
- 4.2.5 Personnel of a quality commensurate with their responsibilities; and
- 4.2.6 Effective internal reviews.

4.3 Record Retention Requirements

- 4.3.1 All records maintained by Contractor shall meet the requirements contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75).
- 4.3.2 Contractor shall maintain all records pertaining to this Contract for a minimum period of three years after submission of the final report or until resolution of all related audit or monitoring findings, enforcement actions, including cost disallowance, legal proceedings or other pending matters, whichever is later.
- 4.3.3 Contractor shall retain and secure all employee and client/applicant records and information in compliance with the Federal Privacy Act of 1974, as amended (5 USC § 552a) and Information Practices Act of 1977, as amended. (Civ. Code §§ 1798 et seq.)
- 4.3.4 To the extent Contractor maintains records in an electronic format, Contractor shall ensure that all records are “backed-up” or copied, utilizing appropriate, secure technology and operational procedures in order to avoid unauthorized access, permanent loss or destruction, occasioned by theft, accident, willful acts or negligence, or by fire, flood, earthquake or other natural disaster.

4.4 Insurance and Fidelity Bond

- 4.4.1 General Requirements
 - 4.4.1.1 Contractor agrees that the required insurance policies and bonds, specified below, shall be in effect at all times during the term of this Contract.
 - 4.4.1.2 Contractor shall provide CSD with written notice at least 30 calendar days prior to cancellation or reduction of insurance coverage to an amount less than that required in this Contract and, prior to any lapse or reduction in coverage, provide CSD with documentation, as specified in subsection 4.4.1.3, showing substitute coverage has been obtained or alternative

SUBVENTION CONTRACT

measures have been taken to ensure compliance with the requirements of this Contract.

- 4.4.1.3 In the event insurance coverage expires during the term of this Contract Contractor agrees to provide within 30 calendar days of the expiration date, a new Certificate of Insurance (ACORD 25) for not less than the remainder of the term of this Contract. The new Certificate of Insurance (ACORD 25) shall evidence no lapse in coverage. The Certificate of Insurance (ACORD 25) shall identify and name CSD as the Certificate Holder.
- 4.4.1.4 New Certificates of Insurance are subject to review for content and form by CSD.
- 4.4.1.5 In the event Contractor fails to keep in effect at all times the specified insurance and bond coverage as herein provided, CSD may, in addition to any other remedies it may have, suspend this Contract.
- 4.4.1.6 With the exception of workers' compensation and fidelity bond, CSD shall be named as an additional insured on all certificates of insurance required under this Contract.
- 4.4.1.7 The issuance of other CSD contracts, as well as reimbursement payments, to the Contractor may be suspended until evidence of the required current insurance coverage has been submitted to CSD.
- 4.4.1.8 Should Contractor utilize a subcontractor(s) to provide services under this Contract, Contractor shall indemnify and hold CSD harmless against any liability incurred by that subcontractor(s).
- 4.4.2 Self-Insurance
 - 4.4.2.1 When Contractor is a self-insured governmental entity, CSD, upon receipt of satisfactory proof of the entity's self-insurance authority, may waive the insurance requirements. A duly authorized county or city risk manager shall provide signed certification of the governmental entity's ability to cover any potential losses under this Contract.
 - 4.4.2.2 Governmental contractors shall specify in writing a list of which coverage(s) will be self-insured under this Contract and shall list all applicable policy numbers, expiration dates, and coverage amounts for coverage which is not self-insured.
 - 4.4.2.3 If a governmental contractor's self-insurance coverage does not contain any changes from the prior year, CSD will accept a certified letter signed

SUBVENTION CONTRACT

by authorized personnel, stating that no changes have occurred from the previous year. This letter is due at the time of contract execution or within 30 calendar days of coverage.

4.4.3 Workers' Compensation Insurance

4.4.3.1 During the term of this Contract Contractor shall maintain legally sufficient workers' compensation insurance issued by an insurance carrier licensed to underwrite workers' compensation insurance in the State of California.

4.4.3.2 Contractor will not be paid an advance or any reimbursement of expenses unless it has first submitted to CSD either a Certificate of Insurance (ACORD 25) or a Certificate of Consent to Self-Insure, issued by the Director of the Department of Industrial Relations, as evidence of compliance with the workers' compensation insurance requirement.

4.4.4 Commercial or Government Crime Coverage (Fidelity Bond)

4.4.4.1 Contractor shall maintain commercial crime coverage. If Contractor is a public entity that elects to self-insure, Contractor shall make provision for adequate coverage to insure against crime risks. The commercial crime policy or government crime self-insurance coverage (hereinafter "fidelity bond") shall include the following coverage or the substantial equivalent: Employee Dishonesty/Theft, Forgery or Alteration, and Computer Fraud.

4.4.4.2 Contractor's fidelity bond coverage limits shall not be less than a minimum amount of four (4) percent of the total contract amount, excluding Utility Services, as set forth under this Contract.

4.4.4.3 Contractor will not be paid an advance or any reimbursement of expenses unless it has first submitted to CSD an applicable Certificate of Insurance (ACORD 25) as evidence of compliance with the fidelity bond requirement.

4.4.5 General Liability Insurance

4.4.5.1 Contractor shall maintain for the term of this Contract general liability and property damage insurance for a combined single limit of not less than \$500,000 per occurrence.

4.4.5.2 Contractor will not be paid an advance or any reimbursement of expenses unless it has first submitted to CSD an applicable Certificate of Insurance (ACORD 25), designating CSD as an additional insured as evidence of compliance with general liability insurance requirements.

SUBVENTION CONTRACT

4.4.6 Vehicle Insurance

- 4.4.6.1 Contractor shall maintain for the term of this Contract vehicle insurance in the amount of \$500,000 for each person and each accident for bodily injury and in the amount of \$500,000 for each person and each accident for property damage.
- 4.4.6.2 When employees use their own vehicles to perform duties within the scope of their employment, Contractor shall have and maintain for the term of this Contract non-owned and hired-auto liability insurance in the amount of \$500,000 for each person and each accident for bodily injury and \$500,000 for each person and each accident for property damage. Driving to and from work shall not be considered to be within the scope of employment.
- 4.4.6.3 Contractor will not be paid an advance or any reimbursement of expenses unless it has first submitted to CSD an applicable Certificate of Insurance (ACORD 25), designating CSD as an additional insured, to CSD as evidence of compliance with the stated vehicle insurance requirements.

4.5 System Security Requirements

Contractor shall, in cooperation with CSD, institute measures, procedures, and protocols designed to ensure the security of data and to protect information in accordance with the Information Practices Act of 1977 (Civ. Code §§1798 et seq.), and such other State and Federal laws and regulations as may apply. In the event there are different system security standards that may be applied to this Article, Contractor shall endeavor to use the strictest security standard that complies with state and federal requirements. The parties hereto agree to the following requirements, obligations, and standards in accordance with regulations set in the State Administrative Manual (SAM) and Statewide Information Management Manual (SIMM):

4.5.1 Data Protection

- 4.5.1.1 Data exchanged between CSD and Contractor must be limited to the data fields included on Data Transfer Rules (DTR) documents posted at <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>. No personal financial information, e.g., credit card, bank account numbers, shall be stored or exchanged in the data exchange sessions.
- 4.5.1.2 Access to the above-mentioned data included in the DTR must only be given to authorized personnel to complete essential duties. Authorized personnel are to log into these systems using their own assigned credentials (i.e., no login account sharing). Upon departure of personnel with assigned credentials, the Contractor will remove the employee's

SUBVENTION CONTRACT

access to the systems as soon as possible.

- 4.5.1.3 To the extent Contractor utilizes tablet or other internet-based or mobile devices for client intake and application purposes (“Electronic Intake”) in lieu of paper forms and documents, Contractor shall comply with all federal and state information security requirements and with such guidance and protocols as CSD may from time to time issue for the purpose of ensuring the integrity of Electronic Intake, including, but not limited to, the use of electronic signatures, data privacy, security, transfer, and retention requirements.
- 4.5.1.4 Data exchanged between CSD and Contractor via email communication must have all personally identifying information (PII) and other sensitive information redacted before the document is sent. Alternately, Contractor must encrypt any attachments that have sensitive data using encryption tools and configurations as required by CSD.
- 4.5.2 Contractor Systems Security
 - 4.5.2.1 The physical location of the computing and data storage devices (e.g., servers) shall be within access-controlled facilities. Individual users may not have access to the data except through their systems that are specifically credentialed for Contractor business. All access will be controlled by authentication methods to validate the approved users.
 - 4.5.2.2 Standards for secure transmission may be accomplished through such means as certificates, secure socket layer, etc., and storage of the data with encryption.
 - 4.5.2.3 Both CSD and Contractor shall keep security patches and anti-virus and anti-malware software up to date on all systems on which data may be used.
 - 4.5.2.4 Contractor shall securely destruct data by sanitizing media prior to disposal.
- 4.5.3 Trusted Behavior Expectations

CSD’s application system and users shall protect Contractor’s application system/data and the Contractor’s application system and users shall protect CSD’s application system/data in accordance with the Privacy Act of 1974 (5 USC § 552a), and Trade Secrets Act (18 USC § 1905), the Stored Communications Act (18 USC §§ 2701 et seq.). Technology and systems code and functionality are owned by the respective parties and may not be shared with anyone else or used without written consent of the owner.

SUBVENTION CONTRACT

4.5.4 Incident Reporting

Any party discovering a security incident shall report it in accordance with its incident reporting procedures. Contractor shall, within 24 hours of discovery, report to CSD's Information Security Office at ISO@csd.ca.gov any security incident contemplated herein. Examples include, but are not limited to, stolen or lost equipment, malware/ransomware detection, suspected hacking, etc. Contractor further agrees CSD shall have the right to participate in the investigation of a security incident involving CSD's data, and to cooperate fully with CSD and other relevant State entities during independent investigation of the security incident.

4.5.5 Audit Trail Responsibilities

Both parties are responsible for auditing application processes and user activities. Activities that will be recorded include event type, date and time of event, user identification, workstation identification, success or failure of access attempts, and actions taken by system administrators.

4.5.6 Data Sharing Responsibilities

Contractor shall ensure that all primary and delegated secondary organizations that share, exchange, or use personal, sensitive, or confidential data, pursuant to this Contract and subcontracts issued by Contractor, shall adhere to these security requirements and applicable state and federal law, in addition to further data sharing guidance as may be issued by CSD during the term of this Contract. If data sharing is accomplished via interconnectivity of an application system, then data sharing must be certified to be secure by both parties.

4.5.7 Security Assessment

Contractor shall work with CSD to develop a Memorandum of Understanding (MOU) to further clarify privacy and information security requirements for ensuring the security of personal information of SLIHEAP participants and technology systems supporting program administration and service delivery. In addition, the MOU will specify security requirements for Contractor information technology systems storing and transmitting personal information of program participants, to include specific security assessments and audits of Contractor systems that interconnect with CSD in accordance with federal and state requirements.

4.6 Travel and per diem

- 4.6.1 Contractor shall not be reimbursed for out-of-state travel. Contractor's employee travel costs and per diem reimbursement rates shall be reimbursed in accordance with Contractor's written policies and procedures not to exceed federal per diem requirements and are subject to the requirements of the Uniform Administrative

SUBVENTION CONTRACT

Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75, including 45 CFR § 75.474).

- 4.6.2 In the absence of a written travel reimbursement policy, Contractor shall receive reimbursement rates not to exceed federal per diem limits.

4.7 Conflict of Interest

- 4.7.1 Contractor shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts or subcontracts. No employee, officer, or agent of the Contractor shall participate in the selection, award, or administration of a subcontract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the Contractor shall neither solicit nor accept gratuities, favors, or anything of monetary value from subcontractors or parties to sub-contracts. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipients.
- 4.7.2 Contractor shall not pay Federal funds received from CSD to any entity in which it or one of its employees, officers, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein has an interest. As ownership constitutes a financial interest, Contractor shall not subcontract with a subsidiary. Similarly, Contractor shall not subcontract with an entity that employs or is about to employ any person described in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75, including 45 CFR §§ 75.112 & 75.327).
- 4.7.3 Contractor shall ensure that its employees and the officers of its governing body do not engage in actual or potential conflicts of interest and that no officer or employee who has responsibility for any activity or function with respect to SLIHEAP and the implementation of this Contract shall have any personal financial interest in such activity or function or otherwise personally benefit or gain from the activity or function.
- 4.7.4 Contractor shall establish safeguards to prohibit its employees or its officers from using their positions for a purpose that could result in private gain or that gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

Contractor shall not provide SLIHEAP benefits in situations where an actual or perceived conflict of interest exists, unless the activity is explicitly allowed under

SUBVENTION CONTRACT

Contractor's conflict of interest policies and procedures that are compliant with federal requirements.

4.8 Procurement Standards

4.8.1 Contract Administration

- 4.8.1.1 Maintenance of written procurement procedures. Contractor shall administer this Contract in accordance with all federal and state rules and regulations governing LIHEAP block grants pertaining to procurement, including the Code of Federal Regulations' Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards and amendments thereto, consistent with the general Code of Federal Regulations compliance requirement in Section 1.5, Article 1 of this Contract 45 CFR Part 75, and pursuant to [CPA-A-12-01](#). Contractor shall establish, maintain, and follow written procurement procedures consistent with the procurement standards in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75) or any subsequent amendments to these standards, and the applicable provisions in this Contract, including but not limited to a code of conduct for the award and administration of contracts and a procedure that provides, to the maximum extent practical, open and free competition.
- 4.8.1.2 Eligible Bidders. Contractor shall not permit any organizational conflicts of interest or noncompetitive practices that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective subcontractor performance and eliminate unfair competitive advantage, individuals or firms that develop or draft specifications, requirements, statements of work, invitations for bids, and/or requests for proposals shall be excluded from competing for such procurements. Contractor shall only award a subcontract to the bidder or offer or whose bid or offer is responsive to the solicitation and is most advantageous to Contractor when considering price, quality, and other factors relevant to the procurement. Contractor's solicitations shall clearly set forth all requirements that the bidder or offer or must fulfill in order for the bid or offer to be adequately and fairly evaluated by the recipient.
- 4.8.1.3 All supplies, materials, equipment, or services purchased or leased with funds provided pursuant to this Contract shall be used solely for the activities allowed under this Contract, unless the fair market value for such use is charged to the benefiting program and treated as program income earned under this Contract.
- 4.8.1.4 Contractor shall provide for an open and free competition, to include a

SUBVENTION CONTRACT

cost analysis, in accordance with federal and state law, for the procurement of materials, supplies, equipment, or services.

- 4.8.1.5 *Non-Competitive bid justification.* If a service or product is of a unique nature, is in response to a public exigency or emergency, or more than one potential vendor/provider cannot reasonably be identified, Contractor shall document adequate justification for the absence of competitive bidding. “Adequate justification” must include but is not limited to:

- 4.8.1.5.1 Explanation of why the acquisition of goods or services is limited to one vendor or supplier;
- 4.8.1.5.2 Description of sole vendor/supplier’s unique qualifications to provide the goods or services in question; and
- 4.8.1.5.3 Analysis of cost(s) to demonstrate reasonability.

- 4.8.1.6 In all procurements, whether requiring CSD pre-approval or not, Contractor is solely responsible for maintaining adequate procurement records demonstrating compliance with Federal and State requirements.

- 4.8.1.7 Noncompliance with any of the provisions in this section may result in a disallowance of costs related to the procurement transaction.

4.9 Use and Disposition of Vehicles and Equipment

- 4.9.1 To ensure compliance with the requirements for vehicles and equipment, Contractor shall comply with Uniform Administrative Requirement, Cost Principles, and Audit Requirements for HHS Awards governing the acquisition of equipment with federal funds set forth in 45 CFR Part 75 (including 45 CFR §§ 75.320 & 75.439).

To ensure compliance with the requirements for equipment, vehicles, and the maintenance of equipment and vehicle records, Contractor shall adhere to [CPN-A 17-01](#) or as revised. Contractor shall include information relevant to any purchase/lease pre-approval documented in the CSD 558 submitted to, and approved by, CSD, including the date the request was sent to CSD, the item(s) requested, and date of CSD approval in Contractor’s property records.

- 4.9.2 Contractor shall provide the information specified in [CPN-A-17-01](#), including any supporting documents, to CSD upon request.
- 4.9.3 *Limitation on Use of Funds.* Contractor shall assure that funds received under this Contract shall not be used for the purchase or improvement of land or for the purchase, construction, or permanent improvement of any building or other facility other than low-income weatherization or energy-related home repairs.

SUBVENTION CONTRACT

4.10 Subcontracts

- 4.10.1 Contractor may enter into subcontract(s) to provide services pursuant to this Contract in the service area(s) specified in Section 1.2 of Article 1. Subcontracts must require that parties comply with all applicable provisions of this Contract. Such requirement shall not relieve Contractor from any performance obligation created herein, nor from liability for a subcontractor's failure of performance.
- 4.10.2 If Contractor elects to subcontract for services, the Contractor's Board authorization and approval must be obtained and communicated to CSD in writing together with notice of execution of the subcontract as provided in Section 4.10.3. Contractor's Board, through a resolution or other official documentation, may elect to delegate the signing authority for the approval of subcontractors to the Chief Executive Officer or designated authority unless such delegation is set forth in the bylaws of the agency and a copy of the provision is communicated to CSD.
- 4.10.3 Within 60 calendar days of the execution of any subcontract, Contractor shall provide written notification to CSD of the execution of the subcontract as well as identifying information, to include the name of the subcontractor entity, its address, telephone number, contact person, contract amount, and program description of each subcontractor activity to be performed by the subcontractor.
- 4.10.4 Notification of subcontract execution shall contain certification by Contractor that to the best of Contractor's knowledge, the subcontractor is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any federal department or agency. For purposes of this certification of subcontractor eligibility, Contractor may rely on information available at <https://www.sam.gov/SAM/pages/public/index.jsf>.
- 4.10.5 If CSD determines that Contractor has executed a subcontract with an individual or entity listed as disbarred, suspended, or otherwise ineligible on the Excluded Parties List System as of the effective date of the subcontract, costs Contractor has incurred under the subcontract may be disallowed.
- 4.10.6 Contractor must ensure that funds expended pursuant to this Contract are allowable and allocable. Contractor must adopt fiscal control and accounting procedures sufficient to enable the tracing of funds paid to any subcontractor to a level of expenditure adequate to establish that such funds have not been used in violation of this Contract. Contractor shall ensure that any subcontracts under this Contract contain all provisions necessary to ensure adequate substantiation and controls of the expenditure of such funds. Contractor may achieve this through detailed invoices, by periodic monitoring of subcontractor's program activities and fiscal accountability, by retaining a right of reasonable access to the subcontractor's books and records, or by any other method sufficient to meet Contractor's responsibility to substantiate costs required by the Uniform Administrative Requirements, Cost Principles, and Audit

SUBVENTION CONTRACT

Requirements for HHS Awards (45 CFR Part 75).

- 4.10.7 Contractor shall notify subcontractor(s) in writing within five business days of such action in the event CSD suspends, terminates, and/or makes changes to services to be performed that materially alter the obligation of the subcontractor under this Contract.
- 4.10.8 Contractor is liable for the failure of performance of the terms, conditions, assurances, and certifications of this Contract, without recourse against CSD over matters involving subcontracts entered into for the implementation of this Contract, including but not limited to disputes, claims, or other legal action for breach of contract, negligence, torts, or criminal acts and other misconduct.
- 4.10.9 Nothing in this Contract creates or implies a contractual relationship between CSD and any subcontractor or creates any obligation by CSD to any subcontractor. Contractor is liable to CSD for damages to CSD for the acts and omissions of its subcontractors that occur in connection with the implementation of this Contract. Contractor's obligation to pay its subcontractors is independent of any obligation of CSD to pay Contractor, and Contractor shall not represent to subcontractors any such obligation of CSD to pay or ensure payments to subcontractors.
- 4.10.10 All subcontractors shall be subject to applicable training requirements and shall maintain records of completion and certification in accordance with record-keeping provisions in this Contract. In addition, subcontractors whose training is provided at Contractor's expense will be subject to a retention contract, as indicated in Section 9.1.4.

4.11 Complaint Management Policies and Procedures

- 4.11.1 Contractor shall establish and maintain policies and procedures for handling complaints and provide applicants an opportunity to register a complaint based on their experience with attempts to obtain services under SLIHEAP. The policies and procedures shall be in writing and Contractor shall provide the complaint process to interested individuals upon request.
- 4.11.2 Contractor shall ensure that all formal complaints are documented and include the date, time, client name and address, and nature of the complaint and the actions undertaken by the Contractor to resolve the issue. For purposes of this section, "formal complaint" means a written complaint filed with the Contractor by the complainant.
- 4.11.3 If the Contractor's efforts did not result in a resolution, the Contractor may refer the applicant or client to CSD. The Contractor shall contact CSD and explain the issue, actions taken to resolve the issue, and provide CSD with all supporting documentation that indicates the nature and extent of Contractor's effort to resolve the issue.

SUBVENTION CONTRACT

- 4.11.4 CSD shall immediately be notified if the Contractor has reason to believe that the complainant will contact the media, a State or Federal oversight agency, or the Governor's Office regarding the complaint.

4.12 Fair Hearing Process for Applications for Denial of Benefits by Contractor

- 4.12.1 Contractor shall establish a written appeals process to enable applicants who are denied benefits or services, or who receive untimely response or unsatisfactory performance, the right to appeal the decision or performance to the Contractor. Contractor's process shall include, at a minimum, all of the requirements of 22 CCR § 100805 (b) plus:
- 4.12.1.1 Provisions that ensure that each applicant is notified in writing of the right to appeal a denial of or untimely response to an application, or to appeal unsatisfactory performance. At the time the applicant applies for services, applicant shall be informed of appeal rights and appeal procedures, to include the right to appeal to both the Contractor and to CSD;
 - 4.12.1.2 Provisions that ensure that Contractor will make a good faith effort to resolve each appeal;
 - 4.12.1.3 Provisions that ensure that Contractor shall notify the applicant in writing of the Contractor's final decision within 15 business days after the appeal is requested. If the appeal is denied, the written notification shall include instructions on how to appeal the decision to CSD. Whenever Contractor notifies an applicant of a denial of an appeal, Contractor shall at the same time provide a copy of the final decision to the Manager of CSD's Energy Services Division; and
 - 4.12.1.4 Provisions to track information on denials and appeals.
- 4.12.2 Upon receipt of an applicant's appeal of a Contractor's denial of benefits or services, CSD may conduct a hearing in accordance with established procedures. CSD's decision following the appeal and hearing shall be final.

4.13 Fraud, Waste, and Abuse

- 4.13.1 Contractor shall submit a written report to CSD within 30 calendar days of discovery of incidents and activities, or suspected incidents and activities, involving fraud, waste, and abuse of SLIHEAP funds by Contractor's employees, subcontractors, clients, or other parties affiliated with Contractor. Incidents and activities subject to reporting under this section include, but are not limited to, criminal acts and other violations of law constituting a misuse of funds that could result in cost disallowance. Contractor shall inform CSD within 30 calendar days of any reports or complaints submitted to law enforcement officials by Contractor, Contractor's employees,

SUBVENTION CONTRACT

subcontractors, clients, or other parties affiliated with Contractor, concerning the misuse of SLIHEAP funds.

- 4.13.2 Contractor shall provide employees, subcontractors, clients, and other parties affiliated with the Contractor the information necessary to report fraud, waste, and abuse to the U.S. Department of Health and Human Services Office of Inspector General Fraud hotline.

SUBVENTION CONTRACT

FINANCIAL REQUIREMENTS

ARTICLE 5 - ADMINISTRATIVE AND PROGRAM EXPENDITURES REQUIREMENTS

5.1 Budget Guidelines

5.1.1 Budget and Allocation Forms

5.1.1.1 Upon execution of this Contract, CSD shall release the 2024 SLIHEAP allocation as reflected in the allocation spreadsheet.

5.1.1.2 If the SLIHEAP grant award is yet to be determined and CSD must fund this Contract based on Continuing Resolution appropriations, CSD shall amend the Contract and update the allocation spreadsheet to reflect the Final allocation.

5.1.2 Minor Modifications

If Contractor intends to request a minor modification to this Contract, Contractor shall submit a Request for Amendment/Modification Energy (CSD 509), by completing a CSD 509 with a justification supporting the fund transfer or change request. Contractor may submit the signed request for amendment/modification to CSD via email, fax, or hard copy with signature via Mail.

Minor modifications which Contractor may propose for approval by CSD include the following:

5.1.2.1 Transferring funds to increase or decrease the Utility Assistance total allocation within Service Territories;

5.1.2.2 Transferring funds to increase or decrease the WPO total allocation (ECIP WPO or HEAP WPO);

5.1.2.3 Fund Transfer in Service Territory with Multi-Service Areas

If Contractor transfers funds from Administrative, Intake, Outreach, and other Support costs to WPO/Utility Assistance for a specific service area, then later transfer funds from the remaining service areas to replenish the Administrative, Intake, Outreach, or other Support costs such transfer of funds should not unduly impair the equitable provision of services or otherwise disadvantage potential recipients of benefits in any Service Area.

Subsequent transfer of funds to replenish the Support line(s) with Utility

SUBVENTION CONTRACT

Assistance funds shall be limited to fund transfer from Service Area(s) that benefited from the preceding transfer.

5.2 Utility Assistance Expenditure Requirements

5.2.1 The Utility Assistance portion of Contractor's grant shall be retained by CSD to enable CSD to make direct utility assistance payments to clients and/or to utility companies. Contractor's Administrative and Assurance 16 budget line item shall be based on Contractor's total allocation, including Utility Assistance.

5.2.1.1 Energy Crisis Intervention Program (ECIP): Electric and Gas (Fast Track)

The total amount allocated to the ECIP Fast Track Program shall be administered by Contractor in accordance with the terms of this Contract, with payments to recipients issued by CSD.

5.2.1.2 Home Energy Assistance Program (HEAP): Electric and Gas Allocation

The total amount allocated to the HEAP Electric and Gas Program shall be administered by Contractor in accordance with the terms of this Contract, with payments to recipients issued by CSD.

5.2.2 ECIP Payments - Electric and Gas (Fast Track)

Payment for applicant's electric and/or gas energy bills shall be made by CSD directly to the utility company or in the form of a dual-party warrant, payable to the applicant and the utility company. All payments shall be deducted from Contractor's Utility Assistance allocation.

5.2.3 HEAP Payments - Electric and Gas

Payment for applicant's electric and/or gas energy bills shall be made by CSD directly to the utility company or in the form of either a dual-party warrant, payable to the applicant and utility company; or, in the case where the cost of energy is included in applicant's rent, a single-party warrant shall be issued, payable to the applicant. All payments shall be deducted from Contractor's Utility Assistance allocation.

5.3 Working Capital Advance and Major Purchase Advances

5.3.1 Working Capital Advance (WCA)

Contractor may, in accordance with applicable law, receive WCA payments of allowable program costs per this Contract, provided Contractor complies with the provisions of this section and guidance issued by CSD as is needed to implement this section. In order to receive a WCA, Contractor's financial management systems shall

SUBVENTION CONTRACT

be compliant with the provisions of this Contract, WCA Requirements, applicable CPNs and CPAs, and the standards for fund control and accountability as established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75).

5.3.1.1 WCA Requirements include the following standards:

- 5.3.1.1.1 The WCA shall be for the minimum amounts necessary, timed in accordance with Contractor's immediate cash requirements, which will enable Contractor to carry out the purposes of this Contract;
- 5.3.1.1.2 WCA Requirements issued by CSD to Contractor, while conforming to the requirements of this Section 5.3.1, shall take into account the practical requirements and limitations of efficient administration and the effective implementation of this Contract by both Contractor and the CSD;
- 5.3.1.1.3 Interest on Advances. Contractor shall deposit all advances in an interest-bearing account. Interest earned, up to \$500 per year, may be retained by Contractor for administrative expenses. The account shall be sufficiently segregated to enable the tracking and accounting of WCA funds issued by CSD. Any interest earned on SLIHEAP advances shall be accounted for and expended pursuant to 2 CFR § 200.305(b)(9) (45 CFR § 75.305(b)(9)); and
- 5.3.1.1.4 Non-advance Payments and Offsets. If Contractor elects not to request a WCA, payment for allowable expenses under this Contract shall be made upon approval by CSD of Contractor's monthly Expenditure Activity Report. If Contractor owes CSD any outstanding balances for overpayments under any contract, current or previous, the balance may be offset, based on arrangements made with the Contractor.

5.3.1.2 Contractor shall adhere to the WCA Requirements outlined in [CPN-E-19-001](https://agencies.csd.ca.gov/home/Energy/Pages/CPNCPA-Energy.aspx), which is available online at: <https://agencies.csd.ca.gov/home/Energy/Pages/CPNCPA-Energy.aspx>.

5.3.2 WCA Limits

Pursuant to 22 CCR § 100840 (a) the total amount advanced to Contractor at any time, in the form of a WCA, shall not exceed 25 percent of Contractor's total contract amount, excluding the Utility Assistance allocation amount. If the WCA request exceeds the remaining balance, then CSD shall only provide Contractor with the

SUBVENTION CONTRACT

amount of the remaining balance. Advance amounts repaid by Contractor may be replaced by additional advances at any time as allowed in this Section 5.3 and corresponding guidance.

5.4 Program Income

5.4.1 Contractor shall maintain records of the receipt and disposition of all “program income” defined in 22 CCR § 100855(c) and pursuant to [CPN-A-18-01](#), as income that is generated or earned as a result of SLIHEAP activities.

5.4.2 Determining Net Program Income

5.4.2.1 Except as provided below in Section 5.4.2.2, any costs Contractor incurs in generating program income may be deducted from gross program income to determine net program income.

5.4.2.2 Contractor shall not deduct from gross program income any allowable program expenses for which Contractor has been, or will be, reimbursed from the SLIHEAP grant award.

5.4.3 Expenditure, Reporting, and Rollover of Program Income

5.4.3.1 Program income must be expended in accordance with the requirements for expenditure of regular SLIHEAP funds, for allowable program purposes.

5.4.3.2 Contractor may expend program income during the term of this Contract. Contractor shall report all such expenditures, along with remaining unexpended program income, at the close-out of this Contract or at such other time(s) as CSD reasonably requires.

5.4.3.3 Contractor’s unexpended program income at the close-out of this Contract shall roll over to subsequent SLIHEAP contract(s).

5.4.3.4 If Contractor has generated program income with leveraged funding source(s) in addition to SLIHEAP, the SLIHEAP portion of rollover program income must be tracked by Contractor and can be used for allowable SLIHEAP expenditures.

5.5 Wood, Propane and Oil Returned Payments

5.5.1 Contractor shall maintain a tracking-log of returned payments for services provided. Returned payments must not be entered into the Expenditure Activity Reporting System (EARS) or CSD’s Combined Outcome Reporting Engine (CORE). Upon receipt of the returned payment Contractor shall make the following attempts to

SUBVENTION CONTRACT

contact client:

- 5.5.1.1 Make every reasonable attempt to contact client within five business days of receiving the returned payment during the contract term. The following shall constitute a reasonable effort and be maintained in the client file:
 - 5.5.1.1.1 One phone call attempt stating the client has the option to reclaim the returned payment and provide Contractor with the updated vendor information to reissue the returned payment amount; or
 - 5.5.1.1.2 One letter to the client stating the option to reclaim the repayment and provide Contractor with the updated vendor information to reissue the returned payment amount.
- 5.5.1.2 Hold the returned payment for the client for 10 business days subsequent to all attempts to contact the client.
- 5.5.1.3 If the client does not contact Contractor within the above time frames the returned payment shall be added to the current WPO allocation tracking log.
- 5.5.1.4 If Contractor is unable to identify the client of the returned payment the payment can be added to the current WPO allocation tracking log.
- 5.5.2 Contractor may expend returned payments on WPO services during the term of this Contract. Contractor shall report all such expenditures, along with remaining unexpended returned payments, at the close-out of this Contract or at such other time(s) as CSD reasonably requires.
- 5.5.3 Contractor's unexpended returned payments at the close-out of this Contract shall be returned to CSD.
- 5.5.4 Returned payments received after the close-out of the contract shall be promptly returned to CSD.
- 5.5.5 If Contractor is unable to determine whether the returned payment is funded from the current contract, the returned payment shall be promptly returned to CSD.

5.6 Allowable Costs

- 5.6.1 Cost Reporting
 - 5.6.1.1 All costs shall be reported using a "modified accrual" or "accrual" method of accounting.

SUBVENTION CONTRACT

- 5.6.1.2 Pursuant to the federal block grant and applicable regulations, Contractor may only claim reimbursements for actual, allowable, and allocable direct and indirect costs.
- 5.6.1.3 Contractor shall report all expenditures at actual cost and shall maintain records and source documentation in such a manner as to substantiate all costs reported.
- 5.6.2 Administrative
 - 5.6.2.1 General
 - 5.6.2.1.1 Administrative costs shall not exceed the amounts as set forth in allocation spreadsheet.
 - 5.6.2.1.2 Administrative Costs shall mean actual costs for auxiliary functions such as salaries, wages, workers compensation, and fringe benefits for administrative staff, as well as for facilities, utilities, equipment, telephone, travel, accounting, auditing, monitoring assistance, office supplies, and like services necessary to sustain the direct effort involved in administering a grant program or an activity providing services to the grant program.
 - 5.6.2.2 Contractor shall use Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75) as a guide for determining administrative costs.
 - 5.6.2.3 Contractor's acquisition costs shall not exceed \$10,000 per unit cost.
- 5.6.3 Program Costs
 - 5.6.3.1 General

Program costs are all allowable costs other than Administrative Costs. Program costs include those actual costs that are directly attributable to the performance of this Contract and that are reasonable and necessary as determined by CSD for the purpose of delivering services.
 - 5.6.3.2 Assurance 16

Assurance 16 costs shall not exceed the total amount set forth in the allocation spreadsheet.

SUBVENTION CONTRACT

5.6.3.3 Intake

Intake shall be allocated at eight (8) percent of the ECIP/HEAP and Utility Assistance Budgets based on the total Contract allocation as set forth in the allocation spreadsheet. Reimbursement shall not exceed these limits and shall be reimbursed at actual cost. Intake in excess of eight (8) percent may be charged as an administrative cost not to exceed allowable administrative cost maximum.

5.6.3.4 Outreach

Outreach shall be allocated at five (5) percent each of the ECIP/HEAP and Utility Assistance budgets based on the total Contract allocation as set forth in the allocation spreadsheet. Reimbursement shall not exceed these limits and shall be reimbursed at actual cost.

5.6.3.5 Training and Technical Assistance

Training and technical assistance shall be allocated up to two (2) percent of the total ECIP/HEAP allocation based on the total contract allocation as set forth in the allocation spreadsheet. Training and technical assistance shall not exceed these limits and shall be reimbursed at actual cost.

5.6.3.5.1 If Contractor determines that an increase in the allowable allocation for training and technical assistance is needed to cover the cost of the software database collection system or related automation training as specified below, then Contractor must submit a request to, and obtain prior approval from, CSD.

5.6.3.5.2 Associated training and technical assistance costs may include costs related to travel, admission, materials, and actual salaries/wages.

5.6.3.5.3 Training may include, but is not limited to, internal contractor training, software database collection system or other forms of training to aid in the development and skill of staff in utilizing and supporting internal program automation systems, related workshops sponsored by utility companies, or CSD training. CSD training may include Local Service Provider's Meetings and Association of California Community and Energy Services Roundtable Meetings, and/or other organizations offering a component of WPO or Utility Assistance training, and/or is necessary to carry out the direct delivery of services.

SUBVENTION CONTRACT

5.6.3.6 Acquisition Costs

5.6.3.6.1 Minor Equipment Less Than \$10,000 – Acquisition Costs.

Minor Equipment costs under \$10,000 per unit must follow all federal and state rules and regulations governing LIHEAP pertaining to procurement standards.

5.6.3.6.2 Acquisition costs shall not exceed \$10,000 per unit cost.

5.6.3.7 Liability Insurance

Liability Insurance shall mean those actual costs allocated for insurance bonds, general liability, vehicle insurance, and pollution occurrence insurance (if applicable).

5.6.3.8 General Operating Costs

General Operating Costs may be charged to the program and are for costs that are directly allocable to those activities defined as related facilities, office and computer equipment, office supplies, telephone, travel, and materials and activities to prevent exposure related to COVID-19 as allowable program costs.

5.6.3.9 Automation Costs

5.6.3.9.1 Contractor can expend funds to the Automation Costs (AC) in an amount not to exceed \$50,000, to be used to meet contract program startup requirements such as IT automation needs to comply with updated or new Expenditure Activity Reporting System, Core (“CSD System”) requirements or contractual reporting requirements programmatic in nature, related to CSD System IT expenses, and with ongoing programmatic IT expenses. AC funds are not limited exclusively to CSD System-related IT expenditures, but any IT expense related to CSD System costs incurred including necessary training on upgrades to Contractor’s system.

5.6.3.9.2 If Contractor expended funds in a prior year for a system and now wants to purchase a new system with AC funds, Contractor must utilize unrestricted funds and bear the full cost of the conversion to such an alternative system. Contractor may be granted a variance from this requirement provided Contractor’s AC plan is appropriately revised and CSD gives its written approval of the plan and request for variance.

SUBVENTION CONTRACT

- 5.6.3.9.3 Contractor shall report all automation and IT expenditures related to compliance with the reporting requirements under this Contract in the Automation Costs line item. Such expenditures may include, but is not limited to, computer and IT equipment; approved front-end database acquisition and ongoing subscription costs; IT security implementation costs; and IT systems training. All costs reported in this line item must be directly related to program functions. IT costs related to administrative functions shall be reported as administrative costs pursuant to the Uniform Administrative Requirements, Cost Principles and Audit Requirements for HHS Awards (45 CFR Part 75).
- 5.6.3.9.4 Contractors with multiple LIHEAP contracts for the same contract year are limited to reimbursement up to \$50,000 per contract. Contractor shall allocate costs among contracts when permitted and may not charge the same costs to more than one contract.
- 5.6.3.9.5 CSD System-related IT costs charged to the AC shall be submitted for reimbursement in accordance with CSD's normal reporting and accounting procedures.
- 5.6.3.9.6 CSD System-related IT costs that exceed the maximum AC amount of \$50,000 may not be reimbursed by CSD.
- 5.6.3.9.7 Contractors that remain in contract with their front-end vendor are not required to conduct a procurement for ongoing maintenance, updates or process improvements performed by the front-end vendor.
- 5.6.3.9.8 Upon approval by CSD, Contractor may procure, from CAP 60 ©, Hancock™ or ServTraq©, a new automated reporting system with supplemental functionality beyond basic CSD System reporting requirements. The following provisions apply to CAP 60 ©, Hancock™ and ServTraq© System Users:
 - 5.6.3.9.8.1 If Contractor elects to procure a new automated IT reporting system, it is the Contractor's obligation to ensure that the system procured is fully compliant with CSD System requirements. CSD's responsibility is limited to providing Contractor or its vendor with the applicable system specifications, interface and security protocols;

SUBVENTION CONTRACT

- 5.6.3.9.8.2 If Contractor expended funds in a prior year for a system and now wants to purchase a new system with AC funds, Contractor must utilize unrestricted funds, to bear the full cost of the conversion to such an alternative system. Similarly, Contractor may not use future annual AC funding for such conversion. Any alteration to this provision requires prior written approval from CSD and must include the submission of a revised AC plan; and
- 5.6.3.9.8.3 Systems and services procured by Contractor in order to obtain and implement CAP 60 ©, Hancock™ or ServTraq© system shall be conducted in compliance with Contractor's procurement policy and with all applicable SLIHEAP contract requirements and the provisions of federal and state law. Contractor may, at Contractor's option, participate in a consortium of local service providers to procure jointly an automated reporting system from CAP 60 ©, Hancock™ or ServTraq©, provided Contractor's procurement policy is not violated in such a manner as to render the process flawed or unfair. Contractor may rely on any SLIHEAP local service provider subject to this Amendment to conduct the procurement on Contractor's behalf provided, however, that: 1) Contractor shall not be absolved from fulfilling applicable procurement obligations and requirements; 2) Contractor shall review all pertinent procurement documentation for sufficiency; and 3) make such documentation available to CSD upon request.

5.7 Service Area Expenditures Requirements

- 5.7.1 For purposes of this section the following definitions apply:

“Service Area” means the geographical area for which Contractor receives a discrete grant allocation, whether in a contract pertaining to that geographical area alone, or in a contract covering multiple geographical areas, as for example, multiple counties.

“Service Territory” means the totality of Contractor's Service Area(s), whether: 1) a single county; 2) a portion of a single county; 3) multiple counties; or 4) a single county in combination with a portion of another county. Accordingly, the single Service Area or combined Service Areas for which Contractor provides services constitutes Contractor's Service Territory.

SUBVENTION CONTRACT

“Target Allocation” means the sum of money from the SLIHEAP state grant designated by CSD for expenditure in a designated Service Area.

“Target Service Area” means the service area for which a grant allocation has been designated on the SLIHEAP Allocation Spreadsheet attached to this Contract.

5.7.2 This section shall apply to Contractor if any of the following pertain:

5.7.2.1 This Contract involves funding for SLIHEAP services provided by Contractor in multiple Service Areas;

5.7.2.2 Contractor provides only some of the SLIHEAP services in multiple Service Areas under the terms of this Contract; or

5.7.2.3 Some combination of 5.7.2.1 and 5.7.2.2 above.

5.7.3 The Target Allocation(s) specified in this Contract shall be used either: a) to provide services within the geographical boundaries of Target Service Area(s) to which the allocation applies; or b) on behalf of the recipients of benefits who reside within the Target Service Area(s), thereby ensuring that the low-income persons in each Target Service Area receive their appropriate share of the grant award and that program funds designated for a particular Target Service Area are not expended for services in another Service Area without good cause.

5.7.3.1 Contractor is required to expend at least 90 percent of the applicable Target Allocation(s) in each Target Service Area(s).

5.7.3.2 Contractor shall, as requested by CSD, submit a SLIHEAP Production Plan estimating the number of households served by the designated allocation for each Target Service Area, identify service needs in Target Service Areas and track expenditures.

5.7.3.3 At the time of close-out, Contractor shall submit a report comparing Contractor’s production estimates, by Service Area, to actual expenditures, what lessons were learned, and what changes in operations are anticipated in coming years.

5.7.4 Notwithstanding the provisions of Section 5.7.3, Contractor is authorized under the terms of this Contract to combine the Administrative, Intake, Outreach, Assurance 16, and other program support costs, including liability insurance, workers’ compensation, and general operating portion of grant allocations for multiple Service Areas for purposes of efficiency and effective contract implementation, provided such combining of funds does not unduly impair the equitable provision of services or otherwise disadvantage potential recipients of benefits in any Service Area.

SUBVENTION CONTRACT

5.8 Reimbursement Guidelines

5.8.1 Claims for Reimbursement

Pursuant to the federal block grant and applicable regulations, Contractor may only claim reimbursements for actual, allowable, and allocable direct and indirect costs. Contractor shall report actual costs incurred for actual expenditures up to any applicable maximum amounts set by this Contract.

5.8.2 Assurance 16

5.8.2.1 Assurance 16 costs and its related services include those actual costs that are directly attributable to the performance of this Contract and that are reasonable and necessary as determined by the CSD for the purpose of delivering services. Assurance 16 costs shall include needs assessment, client education, budget counseling, and coordination with utility companies.

5.8.2.2 Contractor may claim Assurance 16 costs for client education only once when LIHEAP, DOE and other CSD Program funds and services are provided concurrently for the same applicant.

5.8.3 Wood, Propane, and Oil Assistance

5.8.3.1 HEAP WPO

Contractor may claim reimbursement for HEAP WPO expenditures and activities expenditures as required in accordance with the terms of this Contract.

5.8.3.2 ECIP WPO

Contractor may claim reimbursement for ECIP WPO expenditures as required in accordance with the terms of this Contract.

5.8.3.3 Tank Repair

Contractor may claim reimbursement for the cost of tank repair separate from the HEAP WPO, ECIP WPO and Supplemental WPO payment as outlined in [CPA E-21-04 WPO Benefit Formula Implementation](#) and subsequent CPA modifications.

SUBVENTION CONTRACT

ARTICLE 6 - REPORTING POLICIES AND PROCEDURES

6.1 Reporting Requirements

6.1.1 General

6.1.1.1 Contractor shall request reimbursement for expenditures associated with all Contract activities (excluding ECIP Fast Track and HEAP Electric and Gas) by reporting in the EARS, in accordance with [CPN-E-19-002](#); Energy Policies and Procedures, which is available online at: <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>.

6.1.1.1.1 Expenditures for Admin, Assurance 16, Intake, ECIP WPO, HEAP WPO, and EHA-16 program costs shall be reimbursed through the SLIHEAP Monthly EHA 16 Expenditure Activity Report via EARS.

6.1.1.1.2 Contractor shall submit adjustments in accordance with [CPN-E-19-002](#).

6.1.1.1.3 Payment to Contractor for any given month shall be contingent upon receipt and approval by CSD of the preceding monthly submission.

6.1.1.2 Contractor shall submit client details electronically to CORE for ECIP Fast Track, HEAP Electric and Gas, ECIP WPO, and HEAP WPO.

Contractor shall submit to CORE, applications that have received a pledge for ECIP Fast Track or HEAP Electric and Gas to CORE, within the timeframe specified in the Direct Pay Utility Pledge Timeframe document located on the contract page of the CSD Local Agencies Portal.

6.1.1.3 Contractor shall submit requested client files, records, and documents to the File Transfer Protocol (FTP) Server as requested by CSD. CSD shall use Contractor submitted documents to perform an in-house desk review to verify compliance with financial, administrative, and programmatic requirements.

6.1.1.4 Reporting System Requirements

6.1.1.4.1 CSD will provide Contractor with specifications of minor IT reporting changes or other minor changes, and upon receipt of the specifications, Contractor shall implement system changes in their local system within 30 calendar days. Minor changes are those that are routine in nature to begin performance under

SUBVENTION CONTRACT

the Contract such as but not limited to adjustments to the Expenditure Activity Report layout, adding or deleting measures and adjusting eligibility guidelines.

- 6.1.1.4.2 Major reporting changes, upon receipt of the specifications, shall be implemented in Contractor's local system as negotiated by CSD. Major IT system changes are those changes made to the business rule validations as listed in the most current Utility and Water Assistance Data Transfer Business Rules. The most current Utility and Water Assistance Data Transfer Business Rules are located on the CSD Local Agencies Portal on the System Specification website page.

6.1.2 CSD Review and Approval of Reports

- 6.1.2.1 CSD shall review and approve Contractor's monthly reimbursement/activity reports before offsets to advances or reimbursement payments are issued. CSD will conduct an ongoing evaluation of Contractor's performance related to program and fiscal operations and its demonstrated ability to effectively utilize all funds available under this Contract.
- 6.1.2.2 The issuance of other CSD contracts, including reimbursement payments to the Contractor, shall be contingent upon timely receipt of the required reports and/or compliance with the material requirements of this Contract.

6.1.3 Close-out Report

- 6.1.3.1 Contractor shall submit on appropriate CSD forms, a close-out report, verifying all actual, allowable, and allocable costs earned during the term of this Contract and return all excess reimbursement and unexpended funds to CSD within 60 calendar days of the expiration of this Contract. If Contractor fully expends funds prior to the end of the contract term, all appropriate CSD close-out forms shall be submitted within 60 calendar days of final expenditure.
 - 6.1.3.1.1 Administrative costs, outreach, intake, Assurance 16, Training and Technical Assistance shall not exceed the maximum allowable amounts.
 - 6.1.3.1.2 Administrative and Assurance 16 costs shall remain proportionate to the cumulative allowable program expenditures for WPO and Utility Assistance. Any Administrative and Assurance 16 costs that exceed these limits shall be disallowed.

SUBVENTION CONTRACT

- 6.1.3.1.3 Subsequent payments, including advance payments, for SLIHEAP or other CSD contracts may be withheld, absent timely receipt of the close-out report of this Contract.
- 6.1.3.2 The issuance of other CSD contracts, and reimbursement and advance payments for existing contracts, may be withheld, absent receipt of the close-out report which is due no later than 60 calendar days after Contractor fully expends or the end of the Contract term.
- 6.1.3.3 The close-out report shall include the following:
 - 6.1.3.3.1 Close-out checklist with authorized signature (CSD 733);
 - 6.1.3.3.2 Interest and Program Income Earned Reconciliation Report (CSD 733F);
 - 6.1.3.3.3 Report comparing production estimates, by Service Area, to actual expenditures, what lessons were learned, and what changes in operations and service delivery are anticipated in coming years; and
 - 6.1.3.3.4 Equipment Inventory Schedule (CSD 733G).
- 6.1.3.4 Interest and Program Income-Earned

Contractor shall use a CSD 733F, SLIHEAP Interest and Program Income Earned Close-out Reconciliation, to report actual costs and/or interest income earned and expended. Pursuant to 22 CCR § 100855 and in accordance with [CPN-A-18-01](#) Program Income, program income earned and expended are subject to the expenditure and reimbursement guidelines for the program year in which expenditures occurred.

SUBVENTION CONTRACT

PROGRAMMATIC REQUIREMENTS

ARTICLE 7 - PROGRAM POLICIES AND PROCEDURES

7.1 Program Standards and Regulatory Requirements

7.1.1 Program Standards

7.1.1.1 Contractor shall adhere to all CSD program standards pursuant to the following documents which have been incorporated by reference and made part of this Contract as if attached hereto:

7.1.1.1.1 ECIP Policy and Procedures;

7.1.1.1.2 Official State and Federal Program Notices and Guidance Documents;

7.1.1.1.3 Current Eligibility and Verification Guide; and

7.1.1.1.4 Utility Assistance and Water Data Transfer Business Rules.

7.1.1.2 Upon signing the CSD contract, Contractor is acknowledging receipt of all current technical manuals, policies, and protocols.

7.2 Prioritization of Services

7.2.1 Contractor assures that ECIP (Fast Track and WPO) and HEAP activities are conducted in accordance with the current Agency Local Plan, hereby incorporated by reference.

7.2.2 Contractor assures activities shall be designed to provide assistance to low-income households in meeting their home energy costs, particularly those with the lowest incomes that pay a high proportion of household income for home energy, and that such methods to be utilized, and that eligible households, particularly those households with elderly individuals, disabled individuals, or children five years and under are made aware of the assistance available under this Contract.

7.3 Service Priority Guidelines

7.3.1 Contractor shall give first priority for services to those households with the lowest income and highest energy burden. In addition, Contractor shall factor into its first priority for services those households with the following vulnerable populations: young children (ages five years or under), disabled, and elderly persons (ages 60 years or older), in accordance with the current Agency Local Plan.

SUBVENTION CONTRACT

- 7.3.2 Contractor may give first priority for services to those households whose members have life-threatening emergencies.

For the ECIP Fast Track, HEAP Electric and Gas, ECIP WPO and HEAP WPO program components, Contractor shall assign prioritization points consistent with the current Agency Local Plan in Article 13.

- 7.3.3 Due to limited funding, contractors are discouraged from providing energy assistance benefits to households with substantial credit(s) on its utility bills.

- 7.3.4 Equitable Treatment

Contractor shall ensure that owners and renters receive equitable treatment under this program.

7.4 Outreach and Intake Activity Guidelines

- 7.4.1 Outreach

Contractor shall perform appropriate outreach activities to ensure that households in the service area(s) are informed about all SLIHEAP services and have an opportunity to apply for such services.

- 7.4.2 Intake

Contractor shall use intake program funds for determining eligibility of applicants seeking SLIHEAP services. Services include the process of completing an intake application and reviewing applicant documentation. Contractor shall:

- 7.4.2.1 Establish reasonable hours whereby applicants will have access during regular business hours to seek program information with an assurance that the Contractor shall respond to the applicant's request within a reasonable amount of time;
- 7.4.2.2 Ensure applicants have access to applications, whether in hardcopy, electronic format, during regular business hours. Contractors whose offices are not staffed Monday through Friday must arrange for alternative points of access to SLIHEAP applications. Contractor may satisfy this requirement by posting their application for download on their website or post a link directing applicants to an application posted at CSD's website at www.csd.ca.gov or at alternate location(s) or by mailing applications;
- 7.4.2.3 Accept applications for assistance during regular business hours;
- 7.4.2.4 Accept applications for ECIP Fast Track and WPO at sites that are

SUBVENTION CONTRACT

geographically accessible to all households in the area served by Contractor;

- 7.4.2.5 Provide low-income individuals who are physically infirm with the means to submit applications for HEAP and ECIP without leaving their residences;
- 7.4.2.6 All sites where intake is conducted must be accessible to the disabled;
- 7.4.2.7 Contractor shall utilize the Energy Intake Form (CSD 43), or approved Contractor's equivalent, as a multipurpose form for referrals to the LIHEAP Weatherization program, the ECIP EHCS program, HEAP program, and DOE program; and
- 7.4.2.8 If Contractor opts to "pre-screen" applicants for benefits by discussing eligibility criteria and by counseling potential clients in advance of their completing and submitting an Energy Intake Form (CSD 43) or approved Contractor's equivalent, Contractor must apply income guidelines and Contractor's Priority Plan when prescreening applicants. If the applicant appears to be ineligible, Contractor must so inform the applicant but must nevertheless notify prescreened applicants of the right to apply for benefits upon changes in the prescreened applicant's circumstances and status. Energy Intake Form (CSD 43) or approved Contractor's equivalent must be provided to a potential client upon request, whether or not a prescreening process is employed.

7.4.3 Applicant Written Notification of Benefits

Within 15 business days of receiving an application Contractor shall provide the applicant written or electronic notification of the application status, indicating whether the application has been approved, denied, deemed incomplete, or is still pending review.

- 7.4.3.1 If approved, the notice shall indicate the nature and an approximate timeframe in which the utility assistance payment will be provided and if a referral was made to for weatherization services. The name of the utility company and the amount of the benefits also shall be included in the notification for Utility Assistance.
- 7.4.3.2 If denied, the notice shall indicate the reason for the denial and information regarding the appeal process.
- 7.4.3.3 If incomplete, the notice shall indicate what additional information or documentation is required.

SUBVENTION CONTRACT

- 7.4.3.4 If pending review, the notice shall provide a revised estimate of when the status of the application will be determined. Contractor must follow-up with a notification when a determination has been made.

7.5 Assurance 16 Activity Guidelines

Assurance 16 program funds shall be used for services that encourage and enable households to reduce their home energy needs and thereby the need for energy assistance such as needs assessment, client education and budget counseling, and coordination with utility companies. These funds may not be used to identify, develop, and/or demonstrate leveraging programs.

7.5.1 Needs Assessment

Contractor must conduct a needs assessment for each client who submits an application that shall include computing the energy burden of each applicant's household and prioritizing households in accordance with the current Agency Local Plan in Article 13.

7.5.2 Client Education/Budget Counseling – General Requirements

Contractor shall provide all recipients of energy assistance under this Contract with applicable energy conservation information and budget counseling in accordance with the Contractor's approved current Agency Local Plan in Article 13. As a minimum Contractor shall include the following:

- 7.5.2.1 Information regarding the importance of applying for energy assistance prior to falling behind in utility payments and information concerning various utility company budget payment plan(s) and other forms of energy assistance offered within the State;
- 7.5.2.2 Written information that describes energy-saving behavioral adjustments that will decrease the energy consumption of the household; and
- 7.5.2.3 Resource information, referral, family, and budget counseling in order to assist clients in achieving self-sufficiency.

7.5.3 Coordination

- 7.5.3.1 Contractor shall refer all potentially eligible applicants, including HEAP applicants, to the LIHEAP Weatherization Program, ECIP EHCS, California Alternative Rates for Energy Program (CARE), Reduced Rate Program (RRP), Arrearage Management Payment (AMP) Plan, DOE, or other energy or conservation programs. Contractor shall coordinate its activities with other federal, state, or local energy conservation programs

SUBVENTION CONTRACT

with the goal of conserving energy, improving thermal efficiency, or defraying energy costs of low-income households.

- 7.5.3.2 Contractor shall provide assistance in coordinating the payment of client's energy/utility bill with the appropriate energy vendor or utility company. Contractor may also perform other coordinative activities with energy vendors/utility companies to provide input relative to the energy assistance needs of California's low-income households and a proactive educational concept in serving clients. This includes attending the California Public Utilities Commission's Low-Income Oversight Board Committee meetings.

7.6 Record-Keeping Responsibilities

- 7.6.1 Contractor shall maintain client intake/needs assessment form(s) for HEAP, and ECIP, together with appropriate supporting documentation and shall maintain separate client files containing supporting documents related to disqualifications, denials, and appeals for each applicant who is not certified as being eligible to receive assistance.
- 7.6.2 Contractor shall ensure that the ECIP Home Energy Supplier Assurance (CSD 416) or approved Contractor's equivalent is completed by each nonregulated utility company, e.g., propane suppliers, wood suppliers, etc., providing services to clients of this Contract.
- 7.6.3 Contractor shall make a reasonable effort to collect the completed Client/Customer Consent Form and Authorization to collect energy usage data when the client applying for services is not the person listed as the account holder of the utility bill. Client services shall not be denied if the client or bill account holder refuses to sign the consent form.
- 7.6.4 All Client Files – General Requirements

Contractor shall maintain a separate file for each applicant by either a hard copy or electronic file, or a combination of both. Contractor must ensure that the method selected to maintain files does not impose unreasonable effort in CSD's ability to review any files. These files shall include, the following documentation, when applicable:

- 7.6.4.1 For Public Agencies only: Statement of Citizenship, Alienage and Immigration Status for Public Benefits, (CSD 600), and supporting documents;
- 7.6.4.2 Energy Intake Form (CSD 43) or approved Contractor's equivalent. Priority points must be written in the designated space on the Intake form;

SUBVENTION CONTRACT

- 7.6.4.3 Utility/energy bill(s) for all sources of energy used by qualified households;
 - 7.6.4.4 Documentation supporting eligibility in accordance with the Eligibility and Verification Guide;
 - 7.6.4.5 Client Education Confirmation of Receipt (CSD 321) or approved Contractor's equivalent that substantiates that the client was provided services in accordance with Assurance 16 requirements;
 - 7.6.4.6 Client denial or approval notification; and
 - 7.6.4.7 Client/Customer Consent Form and Authorization (CSD 081) – Only requested when the client is not the account holder of the utility bill.
- 7.6.5 Client Files - ECIP Fast Track, ECIP WPO, HEAP, and WPO

Contractor shall maintain the following documents for each applicant receiving cash assistance services, as applicable:

- 7.6.5.1 Documentation that substantiates the requested ECIP Fast Track supplemental payment including the total amount due (at the time of intake) to the utility company, reconnection fees, and any other assessed utility fees/surcharges; it shall provide the condition(s) that establishes eligibility for benefits in accordance with ECIP Fast Track Benefit Determination Section 8.2 in subsection 8.2.3.3; and
 - 7.6.5.2 Documentation substantiating the portion of rent that is allocated toward energy costs.
- 7.6.6 Translation of Forms

Contractor shall use a certified translator deemed qualified by the Contractor when translating CSD forms that require a client/customer signature into a foreign language.

7.6.7 Automation

Contractor shall use an automated application system capable of supporting SLIHEAP's (ECIP WPO, and HEAP WPO) data collection, reporting requirements, and client data transmission to CSD. No database transfer will be accepted prior to the completion of successful data file transfer testing to CSD. Contractor shall submit the data in accordance with CSD's Utility Assistance and Water Data Transfer Rules layout found at <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>.

SUBVENTION CONTRACT

Contractor shall adhere to best practices and perform a daily backup of all client data/application systems that capture SLIHEAP service detail.

- 7.6.7.1 Contractor shall also be responsible for monitoring the CORE online reports and for resolving payment issue(s) related to the delivery of benefits. The Agency Allocations/System Maintenance screen shall display historical and current detail level of program allocation information, summarizing Contractor's annual program allocation, expenditures, and returned benefits eligible for reissuance, if any. The Variance Report shall display the detail level of benefit information whereby the eligible benefit amount differs from the paid benefit amount. For resolution of partial credit returns, Contractor shall be responsible for following up with the client to resolve payment issue(s) and for providing CSD with the necessary information to reissue benefit(s). For full credit returns and warrant redeposits, Contractor shall be responsible for resolving and updating client data in CORE to reissue benefit(s).
- 7.6.7.2 Utilizing reporting options available within the CORE On-Line System, Contractor shall be responsible for generating HEAP and ECIP (Fast Track) reports to attain data specific to the following: rejected records, intake data, client and payment status, expenditures and current allocation balance, returned benefits, summarized county energy costs and burden, and a year-to-date goal status.

SUBVENTION CONTRACT

ARTICLE 8 - PROGRAM IMPLEMENTATION

8.1 HEAP/WPO Activity Guidelines

8.1.1 Applicant Eligibility

8.1.1.1 Assistance shall be available only to households with incomes that do not exceed an amount equal to 60 percent of the State median income.

8.1.1.2 Income verification must be for one month. For acceptable types of documentation and processing timeframes, refer to the current LIHEAP Eligibility and Verification Guide at <https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx>.

8.1.1.3 Contractor shall collect copies of all of the household's energy utility bills for the current month, and if applicable, receipt(s) for WPO to determine the client's energy burden.

8.1.2 Eligible households may receive only one ECIP Fast Track/WPO, or HEAP/WPO payment per program year. However, Contractor can use program income to provide a supplemental ECIP Fast Track/WPO or HEAP/WPO for clients experiencing an extenuating circumstance. In addition to receiving one ECIP (Fast Track/WPO) or HEAP/WPO payment and/or supplemental program income benefit payment.

8.1.3 Contractor may establish a maximum benefit for HEAP WPO payments; such maximum shall be consistently applied. ECIP WPO payments cannot exceed \$1,000.

8.1.4 Contractor must exercise due care to ensure that duplication of ECIP Fast Track/WPO or HEAP/WPO payments does not occur at any time during the term of this Contract.

8.1.5 Once applicants meet the eligibility and prioritization criteria and funds are available:

8.1.5.1 Contractor shall complete the ECIP/HEAP Payment Request Confirmation (CSD 415) or approved Contractor's equivalent form or approved Contractor's equivalent process that confirms payment was made to the client's account. If the client does not have an account, confirmation of the delivery of the benefit to the client is required;

8.1.5.2 Contractor shall make payments directly to energy vendors on behalf of clients whose energy sources are wood, propane, or oil;

8.1.5.3 CSD will not make payments to clients for WPO assistance; and

8.1.5.4 Before paying energy vendors, Contractor shall verify that charges for the services and goods provided are reasonable and within fair market value.

SUBVENTION CONTRACT

- 8.1.6 Contractor shall notify the applicant of the recipient household, in writing, when payments are made directly to an energy vendor for wood, propane, or oil on their behalf.
- 8.1.7 Contractor shall forward payments for WPO on behalf of applicants to corresponding energy vendor within 60 calendar days from the date obligation was incurred, unless a formal contract, approved by CSD, between Contractor and vendor provides for other terms.

8.2 Energy Crisis Intervention Program (ECIP) Services Activity Guidelines

8.2.1 Purpose of ECIP Funds

ECIP funds may only be used to resolve emergencies that fit the federal definition [42 USC § 8622(1)], including:

- 8.2.1.1 A natural disaster (whether or not officially declared),
- 8.2.1.2 A significant home energy supply shortage or disruption,
- 8.2.1.3 An official declaration of a significant increase in:
 - 8.2.1.3.1 Home energy costs;
 - 8.2.1.3.2 Home energy disconnections;
 - 8.2.1.3.3 Enrollment in public benefit programs; or
 - 8.2.1.3.4 Unemployment and layoffs.
- 8.2.1.4 An official emergency declaration by the Secretary of Health and Human Services.
- 8.2.1.5 In those situations where there is not an official federal, state, or local declaration of emergency, e.g., an undeclared natural disaster or a significant home energy supply shortage or disruption that affects a low-income individual, an emergency will be deemed to exist by CSD where there is imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.

8.2.2 Capacity and Responsibility to Provide Emergency Assistance

- 8.2.2.1 In accordance with federal and state law and ECIP Policy and Procedures, Contractor must be qualified and capable of carrying out an energy crisis

SUBVENTION CONTRACT

intervention program that provides timely and effective emergency assistance, not later than the timeframes stated in 42 USC § 8623(c), that resolves the energy crisis. Contractor must meet minimum program requirements for timing and ensuring accessibility to eligible applicants as further defined at 42 USC § 8623(c).

Once applicants meet the eligibility and prioritization criteria and funds are available, Contractor shall:

8.2.2.1.1 Within 48 hours after a household applies and is determined to be eligible for ECIP, provide assistance in the form of a payment guarantee to the appropriate gas or electric vendor or a WPO payment that will resolve the energy crisis; and

8.2.2.1.2 Within 18 hours after a household applies and is determined to be eligible for ECIP, provide assistance in the form of a payment guarantee to the appropriate gas or electric vendor or a WPO that will resolve the energy crisis if such household is in a life-threatening situation.

8.2.2.2 Contractor agrees to provide all reasonable information requested by CSD during the term of this Contract in order to enable CSD to assess the adequacy of Contractor's current energy crisis intervention program and Contractor's ability to implement the program.

8.2.2.3 Federal and state law permit the allowability of costs to the ECIP only where the costs are used to provide emergency assistance in an energy crisis. In addition to all other provisions in this Contract permitting, restricting, or otherwise relating to ECIP costs, such costs are allowable only upon adequate demonstration by the Contractor that the related activities meet the definition of "emergency" as specified in federal law and this Contract.

8.2.3 ECIP Fast Track and WPO

8.2.3.1 ECIP Fast Track and WPO Services shall be provided in accordance with the current Agency Local Plan in Article 13.

8.2.3.2 Applicant Eligibility

8.2.3.2.1 Assistance shall be available only to households with incomes that do not exceed an amount equal to 60 percent of the State median income.

8.2.3.2.2 Income verification must be for one month and current within

SUBVENTION CONTRACT

six weeks of the application intake date or an annual award letter. For acceptable types of documentation, refer to the LIHEAP Eligibility and Verification Guide. Contractor shall maintain appropriate documents in each applicant's file.

8.2.3.2.3 Contractor shall collect copies of all of the household's energy utility bills for the current month, and if applicable, receipt(s) for (WPO) to determine the client's energy burden.

8.2.3.2.4 Conditions for ECIP services must meet the criteria for an emergency as defined in 42 USC §8622 (1), ECIP Policy and Procedures and Article 12, Definitions.

8.2.3.2.5 ECIP Fast Track Utility Assistance

8.2.3.2.5.1 The applicant must receive energy services and be billed directly by one of the following energy providers: a utility company and/or a mobile home park that owns its own power source(s) or a submetering billing service with the statutory authority to shut off utility services.

8.2.3.2.5.2 For purposes of the present Section 8.2.3, an emergency energy-related crisis does not exist if the cost of energy is included in the applicant's rent, and Contractor may not make ECIP Fast Track payment(s).

8.2.3.2.6 In addition to the applicant eligibility criteria listed above, services for ECIP Fast Track and ECIP WPO may not be provided unless at least one of the following criteria pursuant to Government Code § 16367.5 (e) pertains and is documented or certified by Contractor:

8.2.3.2.6.1 Proof of utility shutoff notice;

8.2.3.2.6.2 Proof of energy termination;

8.2.3.2.6.3 Insufficient funds to establish a new energy account;

8.2.3.2.6.4 Insufficient funds to pay a delinquent utility bill;

8.2.3.2.6.5 Insufficient funds to pay for essential firewood, oil, or propane; or

SUBVENTION CONTRACT

8.2.3.2.6.6 CSD further defines WPO crisis as 30 days or less of fuel.

8.2.3.3 ECIP Fast Track Benefit Determination

ECIP Fast Track benefits shall be determined using the base benefit amount and, when applicable, a Contractor-determined supplemental benefit amount. Contractors shall issue ECIP Fast Track benefits in accordance with the following:

8.2.3.3.1 Contractor shall ensure that the total ECIP Fast Track benefit amount (Base benefit amount plus supplemental benefit amount) is limited to and does not exceed the total amount due (at the time of intake) to the utility company for energy charges, reconnection fees, and other assessed utility fees/surcharges in order to alleviate the crisis situation.

8.2.3.3.2 When only issuing the base benefit amount (no supplemental payment), Contractor may exceed the total amount due to the utility company in energy charges, reconnection fees, delinquent utility bill establishing arrearages and/or past due balances, and other assessed utility fees/surcharges to alleviate the crisis situation.

8.2.3.3.3 Contractor shall ensure that the maximum total ECIP Fast Track benefit amount (Base benefit amount plus supplemental benefit amount) does not exceed \$3,000. If Contractor uses program income to provide a supplemental ECIP Fast Track payment, the total payment cannot exceed \$3,000.

8.2.3.3.4 Contractor shall provide full justification for benefits paid by documenting the client file(s) to include the amount of charges and verification by the utility company.

8.2.3.3.5 Contractor shall review, check for duplicates, and approve applications in accordance with Contractor's approved Agency Local Plan in Article 13 and the current LIHEAP Eligibility and Verification Guide.

8.2.3.4 ECIP Fast Track/WPO Payment Guidelines

8.2.3.4.1 Eligible households may receive only one ECIP Fast Track/WPO, or HEAP/WPO payment per program year; however, Contractor can use program income to provide a supplemental ECIP Fast Track/WPO or HEAP/WPO for clients

SUBVENTION CONTRACT

experiencing an extenuating circumstance.

8.2.3.4.2 Contractor shall ensure that the maximum total ECIP WPO benefit does not exceed \$1,000. If Contractor uses program income to provide a supplemental ECIP WPO payment, the total payment cannot exceed \$1,000.

8.2.3.4.3 Contractor shall exercise due care to ensure that duplication of ECIP Fast Track/WPO or HEAP/WPO payments does not occur at any time during the term of this Agreement.

8.2.3.4.4 When a HEAP payment or ECIP Fast Track payment has been made directly to an energy vendor, notification of payment(s) shall be shown as a credit on the utility bill(s).

8.2.3.5 ECIP WPO Payment Guidelines Specific

8.2.3.5.1 Contractor shall complete the ECIP/HEAP Payment Request Confirmation (CSD 415) or approved Contractor's equivalent form or approved Contractor's equivalent process that confirms payment was made to the client's account. If the client does not have an account, confirmation of the delivery of the benefit to the client is required.

8.2.3.5.2 Contractor shall make payments directly to energy vendors on behalf of clients whose energy sources are wood, propane, or oil.

8.2.3.5.3 CSD will not make payments to clients for WPO assistance.

8.2.3.5.4 Before paying energy vendors, Contractor shall verify that charges for the services and goods provided are reasonable and within fair market value.

8.2.3.5.5 Contractor shall notify the applicant of the recipient household, in writing, when payments are made directly to an energy vendor for wood, propane, or oil on their behalf.

8.2.3.5.6 Contractor shall forward payments for WPO on behalf of applicants to corresponding energy vendor within 60 calendar days from the date obligation was incurred, unless a formal contract, approved by CSD, between Contractor and vendor provides for other terms.

SUBVENTION CONTRACT

8.3 ECIP Fast Track and HEAP Electric and Gas Pledge Guidelines

- 8.3.1 Contractor shall pledge all applications where the Contractor has determined the applicant has a qualifying emergency as specified in subsection 8.2.3.2.6 of Section 8.2, regardless of if the benefit is issued under ECIP Fast Track or HEAP Electric and Gas, provided that the application meets the eligibility and prioritization criteria and Contractor's Utility Assistance funds are available.
- 8.3.2 After a pledge has been made, Contractor shall submit the application to CORE as specified in subsection 6.1.1, of Section 6.1.
- 8.3.3 Contractor shall determine the applicant has met the eligibility requirements prior to pledging. If an eligible applicant is subsequently determined to be ineligible, Contractor shall cancel the ineligible applicant's pledge with the Utility Company within five business days upon such determination.
- 8.3.4 If the applicant's pledge amount changes, Contractor shall adjust the pledge amount with the Utility Company.

8.4 Mandatory Training

Contractor must participate in mandatory training such as eligibility start-up training, contract review webinars, monitoring trainings and other trainings CSD deems mandatory. CSD will notice Contractor with a minimum of 10 business days prior to training.

SUBVENTION CONTRACT

COMPLIANCE REQUIREMENTS

ARTICLE 9 - COMPLIANCE POLICIES AND PROCEDURES

9.1 Right to Monitor, Audit, and Investigate

- 9.1.1 Any duly authorized representative of the federal or state government, which includes but is not limited to the federal offices of inspectors general, the State Auditor, CSD staff, and any entity selected by CSD to perform inspections and/or investigations, shall have the right to monitor and audit Contractor and all subcontractors providing services under this Contract through on-site visits, audits, and any other appropriate means CSD deems necessary.
- 9.1.2 Contractor shall, upon reasonable notice, make available all information and materials reasonably necessary for CSD to substantiate to its satisfaction that expenditures incurred under this Contract are allowable and allocable, including, but not limited to files, books, documents, papers, and records. Contractor agrees to make such information and materials available to the federal government, the State, or any of their duly authorized agents or representatives, for purpose of examination, copying, or mechanical reproduction, on or off the premises of the subject entity.
- 9.1.3 Any duly authorized agent or representative of the federal or state government shall have the right to undertake investigations in accordance with 42 USC § 8627, as amended, and 45 CFR Part 75 (including § 75.342 and § 75.352).
- 9.1.4 All contracts entered into by Contractor with audit firms for purposes of conducting independent audits under this Contract shall contain a clause allowing CSD or any duly authorized agent or representative of the federal or state government timely access to the working papers of the audit firm(s).

9.2 Auditing Standards and Reports

9.2.1 Auditing Standards

- 9.2.1.1 *Applicability.* The standards set forth in 45 CFR Part 75 Subpart F – Audit Requirements are hereby incorporated by reference.
- 9.2.1.2 *Supplemental Audit Guide.* In addition to the audit requirements specified above, Contractor must follow the most current CSD Supplemental Audit Guide, incorporated into this Contract by reference in Article 13. The Supplemental Audit Guide may be accessed at <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>.

SUBVENTION CONTRACT

9.2.2 Audit Reports

- 9.2.2.1 Funds provided under this Contract shall be included in an audit conducted in accordance with the provisions of 45 CFR Part 75 Subpart F – Audit Requirements, standards promulgated by the American Institute of Certified Public Accountants (AICPA), and those standards included in The U.S. Government Accountability Office’s “Government Auditing Standards,” December 2011 Revision, as amended.
- 9.2.2.2 *Organizations below audit threshold.* Contractors falling below the federal funding threshold that mandates a single audit may be subject to an audit and/or other fiscal- or program-specific review conducted by CSD or its agents, upon 30-day written notice.
- 9.2.2.3 The financial and compliance audit report shall contain the following supplementary financial information: a Schedule of Expenditures of Federal Awards (SEFA) in accordance with 2 CFR § 200.510. All SLIHEAP grants shall be reported separately on the SEFA by program component, i.e., ECIP/HEAP/Assurance 16 (EHA16). In addition, a separate Supplemental Statement of Revenues and Expenditures (SSRE) for each contract whose term ends during the single-audit fiscal year shall be included in that year’s single audit. The SSRE shall report revenue and expenditures for CSD funding by contract line item and fiscal year. The SSRE shall cover the entire contract term as required in CSD’s Supplemental Audit Guide.
- 9.2.3 *Submission of Audit Reports.* Contractor shall submit to CSD one electronic copy of the required audit report(s) and any management letter(s) issued by the accountant, within the earlier of 30 calendar days after receipt of the auditor’s report(s), or nine months after the end of the Contractor’s fiscal year.
- 9.2.4 *Failure to File IRS Form 990 for Tax-Exempt Organizations* If Contractor fails to file Form 990 timely, Contractor must provide:
 - 9.2.4.1 Evidence of an extension request with an estimated timeframe for submission; or
 - 9.2.4.2 An explanation of why Contractor does not plan to file Form 990.
- 9.2.5 The audit report(s) and all supplemental financial information must be submitted to the following addresses:

Electronic copy:
audits@csd.ca.gov

SUBVENTION CONTRACT

Printed copy:

Department of Community Services and Development
 Attention: Audit Services Unit
 2389 Gateway Oaks Drive, Suite 100
 Sacramento, CA 95833

Upon receipt of the audit report, CSD's Audit Services Unit (ASU) will send a confirmation email within 5 to 10 business days. Contractor should verify receipt of ASU's confirmation email to ensure your single audit was received.

In accordance with the guidelines of the Division of Audits of the California State Controller's Office (SCO), if Contractor is a local government agency, additional copies of the audit report must be submitted to the following address:

Mailing Address:

State Controller's Office
 Division of Audits
 Financial Audits Bureau/Single Audits Unit
 P.O. Box 942850
 Sacramento, CA 94250-5874

Street Address for FedEx:

State Controller's Office
 Division of Audits
 Financial Audits Bureau/Single Audits Unit
 3301 C Street, Suite 700
 Sacramento, CA 95816

9.2.6 Failure to Comply with Audit Reporting Requirements

If Contractor fails to comply with Federal statutes, regulations or the terms and conditions of this Contract, CSD may impose additional conditions, as described in 45 CFR § 75.207. If CSD determines that noncompliance cannot be remedied by imposing additional conditions, CSD may take one or more of the following actions, as appropriate in the circumstances, as provided in 45 CFR § 75.371 - § 75.380
Remedies for Noncompliance:

- 9.2.6.1 Temporarily withhold cash payments pending correction of the deficiency by Contractor or more severe enforcement action by the Federal awarding agency;
- 9.2.6.2 Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance;

SUBVENTION CONTRACT

- 9.2.6.3 Wholly or partly suspend or terminate the Federal award;
 - 9.2.6.4 Recommend that suspension or debarment proceedings (as authorized under 2 CFR Part 180) be initiated by the Federal awarding agency;
 - 9.2.6.5 Withhold further federal awards; or
 - 9.2.6.6 Take other remedies that may be legally available.
- 9.2.7 Collection of Disallowed Costs
- 9.2.7.1 If Contractor challenges questioned costs and submits complete and accurate information or documentary evidence in support of the allowability of questioned costs, CSD shall, after consideration of Contractor's submission issue a final Transmittal Report, no later than 30 days after receipt of Contractor's information or documentation. If questioned costs are determined to be owing, CSD's Financial Services Unit (FSU) will send an invoice. Contractor will tender payment to FSU or a repayment plan acceptable to FSU.
 - 9.2.7.2 All statements, notices, responses and demands issued in accordance with this Section 9.2.7 shall be in writing.
 - 9.2.7.3 CSD may, at its discretion, reasonably extend the time periods allowed for responses specified in this Section 9.2.7.

9.3 Compliance Monitoring

- 9.3.1 As the recipient of federal SLIHEAP block grant funds under this Contract, Contractor must substantiate that all costs claimed pursuant to this Contract are allowable and allocable under all applicable federal and state laws. To be entitled to reimbursement, Contractor must trace all allowable costs to the level of expenditure, to include providing supporting documentation reasonably necessary to substantiate the validity of such claim.
- 9.3.2 As the administrator of the LIHEAP block grant for the State, CSD is required to ensure the funds allocated to Contractor are expended for the purposes identified in federal law and state LIHEAP law, and for allowable and allocable costs under the applicable rules of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75).
- 9.3.3 CSD is required to conduct on-site or in-house and follow-up monitoring of Contractor to ensure that Contractor meets the Production Plan, administrative standards, financial management requirements, and other requirements of SLIHEAP.

SUBVENTION CONTRACT

- 9.3.4 CSD shall provide Contractor reasonable advance notice in writing of on-site and/or in-house monitoring reviews of Contractor's program or fiscal performance.
- 9.3.5 Compliance monitoring will consist of a questionnaire that Contractor will be required to complete and return to CSD within 30 calendar days from receiving the questionnaire.
- 9.3.6 CSD will conduct client file reviews to verify compliance with financial and program requirements. CSD shall notify Contractor of the client files requested, and Contractor shall provide the client files within five business days.
- 9.3.7 CSD may increase the number of client files reviewed and frequency of client file reviews based on the severity of non-compliance issues identified during the client file review process.
- 9.3.8 In accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75), Contractor shall cooperate with CSD program and audit staff and other representatives and provide access to all programs, records, documents, resources, personnel, inventory, and other things reasonably related to the administration and implementation of the services and activities funded directly or indirectly by this Contract. To the extent Contractor maintains records and documents in an electronic format, Contractor must make such records and documents readily available to CSD program and audit staff and other representatives: 1) for review on an appropriate electronic device provided by Contractor; and/or 2) for reproduction in electronic and/or hard copy format, as is necessary to affect the purposes of this Section 9.3. In order to realize the objectives of this subsection and to ensure that the integrity of the program, the proper expenditure of grant funds, and to prevent fraud, waste, abuse, and unjust enrichment, whether by design or inadvertence, Contractor shall cooperate with CSD as follows:
- 9.3.8.1 Upon request, provide a list of clients, for which SLIHEAP services have been provided by Contractor, and to or for which Contractor has provided related services under other federal, State or non-governmental programs such as, but not limited to, public and private utility company programs, collectively "Associated Programs."
- 9.3.8.2 With respect to such list of clients, provide CSD and/ or the investigative entities or persons referenced in Section 9.1.1, access to client files or similar records and documents of the Associated Programs for the purpose of determining whether related services have been provided that result in duplicate billings or any violation of federal or State law, this Contract, or applicable federal and/or State LIHEAP guidelines.
- 9.3.8.3 For purposes of this Section 9.3.8:

SUBVENTION CONTRACT

- 9.3.8.3.1 “Duplicate billing” is defined as receiving reimbursement from more than one funding source for the same expenditures or costs, whether in whole or in part, that Contractor incurs in connection with rendering a service to or for a client, job, or property, resulting in a total reimbursement to Contractor, from all sources, in excess of actual expenditures or costs incurred.
- 9.3.8.3.2 To the extent necessary to realize the objectives of this article, the term “Contractor” includes any subcontractor or agent of Contractor in possession of the files, records, or documents or other information bearing on related services under any relevant Associated Program.
- 9.3.8.4 It is understood that Contractor has no obligation to provide access to the client files, records, and documents of an Associated Program when no SLIHEAP services have been provided and the client, job, or property is not required to be on the list furnished to CSD by Contractor, as provided herein.
- 9.3.8.5 In the event Contractor is unable to comply with the provisions of subsections 9.3.8.1 or 9.3.8.2 because of restrictions placed on Contractor by law in connection with an Associated Program, or restrictions imposed on Contractor pursuant to a binding written contract between Contractor and the funding source of such Associated Program, then Contractor shall so inform CSD by written declaration and provide supporting documentation for such declaration. Contractor shall, together with any declaration made, certify to CSD in writing that:
 - 9.3.8.5.1 Contractor has not submitted duplicate billings to both SLIHEAP and Associated Program; or
 - 9.3.8.5.2 Contractor has not otherwise engaged in similar actions in violation of federal or state law.
- 9.3.9 CSD will host an FTP Server and provide Contractor with specifications, documentation, and sample of FTP file configurations screens, as necessary, to enable Contractor to use the FTP Server to upload client files, records, and documents. Contractor shall submit client files, records, and documents via the FTP to allow CSD to complete an in-house review.
- 9.3.10 In the event that CSD determines that Contractor is not in compliance with material or other legal requirements of this Contract, CSD shall provide the observations, recommendations, or findings and request for a corrective action plan to Contractor in writing. Contractor shall submit to CSD a specific action plan for correcting the noncompliance.

SUBVENTION CONTRACT

9.3.11 Collection of Disallowed Costs

- 9.3.11.1 In the event questioned costs are identified in a final decision on cost disallowance issued by CSD, Contractor shall comply with any demand for repayment, as specified in such final report.
- 9.3.11.2 *Time for response.* Contractor shall have no less than 30 calendar days from receipt of the final decision to tender payment to CSD or, alternatively, to provide CSD with complete and accurate information or documentary evidence in support of the allowability of questioned costs.
- 9.3.11.3 *Notice after review of further supporting evidence.* If Contractor challenges questioned costs and submits complete and accurate information or documentary evidence in support of the allowability of questioned costs as provided above in subsection 9.3.11.2, CSD shall, after consideration of Contractor's submission, accordingly, issue a revised Notice of Disallowed Costs, if any, no later than 30 days after receipt of Contractor's information or documentation. Contractor shall have 15 days from receipt of such Notice to tender payment or a repayment plan acceptable to CSD. In the alternative, Contractor may request a hearing in accordance with subsection 9.4.4 of this Contract, for CSD's final determination of disallowed costs.
- 9.3.11.4 All statements, notices, responses and demands issued in accordance with this Section shall be in writing.
- 9.3.11.5 CSD may, at its discretion, reasonably extend the time periods allowed for responses specified in this Section.

9.4 Enforcement Process - Noncompliance with Requirement of this Contract

9.4.1 Tax-Exempt Status Requirement

Nonprofit charitable organizations must maintain their 501(c)(3) tax-exempt status as a requirement for continued LIHEAP grant reimbursements and participation under the current Contract. All 501(c)(3) contractors shall notify CSD within one business day upon revocation of their tax-exempt status and cease all work performed under this Contract. CSD will halt all payments to Contractor while its nonprofit, tax-exempt status is revoked. Work performed prior to the revocation, but billed after such notice is received, shall be timely reimbursed to the Contractor. In addition, CSD may take additional enforcement steps consistent with federal and state law and this Contract.

SUBVENTION CONTRACT

9.4.2 General

The authority for CSD Enforcement Actions, as defined in Section 10.4.3, for cost disallowances/ recovery of misused funds, and for de-designation of eligible entity status (collectively “Enforcement Process”) is found in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75), and in state regulations, with particular reference to 22 CCR § 100875. In order to facilitate compliance with the cited authorities, the parties to this Contract agree that: 1) the present article shall guide, inform and clarify the Enforcement Process; 2) shall establish the procedures to be followed; and 3) establish the rights and obligations of the parties with respect to the Enforcement Process, for purposes of implementing the principles set out in the applicable legal authorities.

9.4.3 Enforcement Action, “High Risk” – Determination and Notice

- 9.4.3.1 If CSD determines that Contractor is not financially stable, and that Contractor’s financial condition is so tenuous that its ability to implement this Contract is seriously compromised, or if CSD determines that Contractor has not complied with the requirements of this Contract and that Contractor’s noncompliance constitutes a material breach of the Contract, CSD may initiate an Enforcement Action. For purposes of this article, “Enforcement Action” means the imposition of any of the following: a) special conditions and/or sanctions; b) a determination of cost disallowance; c) contract suspension; d) contract termination; or e) termination of Contractor’s service provider status.
- 9.4.3.2 To initiate an Enforcement Action, CSD must provide Contractor with written notice of “high risk” designation, setting forth: 1) the factual and legal basis for the determination of noncompliance, upon which the “high risk” designation is based; 2) the corrective action(s) required; and 3) the date by which the corrective action must be taken and completed.
- 9.4.3.3 For purposes of this article, “material breach” means any act or omission by Contractor that is in contravention or disregard of Contractor’s duties and obligations under the terms of this Contract and under applicable State and federal law, which act or omission:
- 9.4.3.3.1 Constitutes fraud or gross negligence by Contractor or its agent(s);
 - 9.4.3.3.2 Is likely to result in significant waste and/or abuse of federal funds;
 - 9.4.3.3.3 Has a significant adverse impact on Contractor’s ability to meet its administrative, financial, or programmatic duties and

SUBVENTION CONTRACT

obligations over the term of the Contract or a significant portion thereof;

- 9.4.3.3.4 Violates or otherwise disregards significant program guidance and other requirements of the Federal Government, whether issued directly or through CSD;
- 9.4.3.3.5 May have serious adverse effects and consequences on the Contractor's customers, employees, subcontractors, creditors, suppliers, vendors, or other stakeholders; or
- 9.4.3.3.6 May otherwise significantly and adversely affect the viability, effectiveness, or integrity of the program.

9.4.4 Special Conditions and Sanctions

- 9.4.4.1 "High risk" designation may include the imposition of Special Conditions, Sanctions and/or other special requirements with respect to Contractor's performance. CSD may impose Special Conditions and/or Sanctions upon a determination that such steps are reasonably necessary to address acute financial instability or a material breach of contract, as defined in Section 9.4.3, above.
- 9.4.4.2 Notice of Special Condition(s) and/or Sanction(s) shall be in writing and shall become effective on the date specified in the notice. Notice must contain the following information:
 - 9.4.4.2.1 The nature of the Special Condition(s) and/or Sanction(s) being imposed;
 - 9.4.4.2.2 The reason(s) for imposing Special Condition(s) and/or Sanction(s); and
 - 9.4.4.2.3 The corrective actions that must be taken and the time allowed for completing them before CSD removes the Special Condition(s) and/or Sanction(s).
- 9.4.4.3 Special Conditions may include, but are not limited to:
 - 9.4.4.3.1 Obtaining training and/or technical assistance;
 - 9.4.4.3.2 The imposition of special or additional reporting requirements;
 - 9.4.4.3.3 Special or conditional cost reimbursement requirements and procedures;

SUBVENTION CONTRACT

- 9.4.4.3.4 The provision of documentation by Contractor; and/or
- 9.4.4.3.5 The requirement to amend or modify systems, procedures, and/or policies.
- 9.4.4.4 Sanctions may include, but are not limited to:
 - 9.4.4.4.1 The suspension of advances and/or reimbursements; and/ or
 - 9.4.4.4.2 The issuance of stop work orders.
- 9.4.4.5 Sanctions may not be imposed without a hearing being first held in accordance with applicable regulations, unless CSD reasonably determines on the basis of credible information that:
 - 9.4.4.5.1 Substantial sums to be paid to Contractor have been or will be used in violation of law or the provisions of this Contract; or
 - 9.4.4.5.2 The associated costs are otherwise very likely to be disallowed; and
 - 9.4.4.5.3 If Sanctions are not immediately imposed, taxpayer dollars are at significant risk and are unlikely to be recovered.
- 9.4.4.6 Review of Special Conditions and/or Sanctions.
 - 9.4.4.6.1 If Contractor elects to contest the action to impose Special Conditions and/or Sanctions, Contractor shall have five business days following receipt of Notice of Enforcement Action in which to show cause, in writing, why the Special Conditions or Sanctions should not be enforced.
 - 9.4.4.6.2 CSD shall have five business days following receipt of Contractor's response to accept or reject Contractor's objection and to state in writing the consequences of the decision and Contractor's obligations going forward, if any.
 - 9.4.4.6.3 Contractor may, within five business days of receipt of Notice of Enforcement Action, request an informal meeting for the parties to consider the merit of the Notice and to discuss alternative courses of action, which meeting CSD may agree to if, in its sole judgment, it determines the meeting would be helpful to the process, can be held expeditiously, and will not unduly cause delay or otherwise increase the risk of loss of taxpayer dollars.

SUBVENTION CONTRACT

- 9.4.4.6.4 Contractor may, at any time, request in writing that CSD initiate the contract suspension or contract termination processes, to include the requisite hearings, as set out in 22 CCR § 100875.
- 9.4.4.6.5 Should Contractor fail to show cause why the Enforcement Action should not go forward, or should Contractor fail to request that CSD initiate either the contract suspension or termination processes, CSD may initiate such action upon its own motion.
- 9.4.4.6.6 Special conditions and sanctions shall remain in effect until the hearing procedure is completed, provided, with respect to sanctions, CSD reasonably determines that subsection 9.4.4.5 applies.

9.4.5 Cost Disallowance

- 9.4.5.1 If Contractor's non-compliance with the terms of this Contract results in an enforcement action, and if CSD determines that Contractor's non-compliance has resulted in questioned costs, CSD shall provide Contractor with a Statement of Questioned Costs along with the Notice of Enforcement Action, or at such later time in the Enforcement Process as questioned costs have been identified.
- 9.4.5.2 The Statement of Questioned Costs shall include:
 - 9.4.5.2.1 A description of the costs questioned and the specified amount by type or category of costs;
 - 9.4.5.2.2 The reason the costs are questioned, and the information and/or documentation required to justify payment of the costs; and
 - 9.4.5.2.3 The timeframe and procedures for Contractor's submission of the required information or documentation to CSD.
- 9.4.5.3 If CSD determines that more information is required before a Statement of Questioned Costs can be issued or before a final determination of cost disallowance can be made, CSD may conduct an investigative audit of Contractor's records, files and books of account, or retain an audit firm for such purpose. Contractor agrees to cooperate fully in any audit conducted and to ensure that Contractor's agents, accountants and subcontractors cooperate in the performance of such audit. A report of any audit conducted shall be shared with Contractor, who shall be given ample

SUBVENTION CONTRACT

opportunity to respond to findings and to submit information and documentation in support of the response. If Contractor fails to cooperate in the conduct of an audit, initiated pursuant to this subsection, CSD may either impose sanctions, as provided in subsection 9.4.3 or, if feasible, issue a Notice of Disallowed Costs.

- 9.4.5.4 After CSD has considered any information and/ or documentation submitted by Contractor in response to a statement of questioned costs or in response to an investigative audit report, CSD shall issue a Notice of Disallowed Costs, which notice shall include:
 - 9.4.5.4.1 The amount of disallowed costs to be repaid, if any; and
 - 9.4.5.4.2 The date by which repayment must be made or, in the alternative,
 - 9.4.5.4.3 The date by which Contractor must submit a proposed repayment plan for consideration by CSD.
- 9.4.5.5 Before the expiry of five business days after receipt of a Notice of Disallowed Costs, Contractor may challenge the Notice of Disallowed Costs by requesting a hearing, conducted in accordance with the procedures set out in 22 CCR § 100875, for the purpose of adjudicating the matter of cost disallowance, provided however that either Contractor or CSD may opt to adjudicate other pending Enforcement Action matters, as provided in subsection 9.4.4.6. of this section, in a combined proceeding.
- 9.4.5.6 If Contractor fails to request a hearing to adjudicate cost disallowance, as provided in subsection 9.4.5.5, the Notice of Disallowed Costs shall be deemed final and Contractor shall comply with the provisions of the present Section 9.4.5.
- 9.4.5.7 Contractor will not be deemed to have complied with a Notice of Disallowed Costs until repayment is made or CSD has approved a repayment plan. In determining the acceptability Contractor's repayment plan, CSD shall take into consideration such factors as, but not limited to:
 - 9.4.5.7.1 Federal requirements or conditions applicable to the grant(s) under which the disallowed costs were funded;
 - 9.4.5.7.2 The exigencies of the grant program and CSD's ability to reallocate the funds repaid or otherwise dispose of the funds in accordance with applicable law;

SUBVENTION CONTRACT

9.4.5.7.3 The risk of being unable to recover funding and the options for securing Contractor's repayment obligation; and

9.4.5.7.4 Contractor's financial condition and ability to pay.

9.4.6 Contractor shall remain on "high risk" until CSD reasonably determines that Contractor has complied with the requirements of the Notice of "High Risk" Designation, including verification by CSD that corrective measures have been implemented, that all conditions have been met and that disallowed costs have been repaid or, alternatively, that CSD has deemed Contractor's repayment plan to be acceptable and Contractor has demonstrated it is in compliance with the plan. Upon determination that Contractor has complied with the requirements of the Notice of "High Risk" Designation, CSD shall give Contractor written notice of such determination.

9.4.7 In the event Contractor's non-compliance with the terms and conditions of this Contract are not remedied through imposition of special conditions, and/or sanctions, thereby enabling CSD to remove "high risk" designation, CSD may initiate further Enforcement Actions involving Contract Suspension, Contract Termination and Termination of service provider status, which shall be initiated and conducted in accordance with the applicable provisions found in 22 CCR § 100875 and other applicable State and federal statutes and regulations.

9.4.8 Lien rights

The State retains lien rights on all funds advanced.

9.5 Service Delivery and Expenditure Requirements

9.5.1 Service Delivery and Expenditure of Funds

9.5.1.1 Contractor shall, in accordance with Government Code §16367.5, be afforded maximum flexibility and control, within the parameters of federal and state law, in the planning, administration, and delivery of SLIHEAP services. Regardless of the modalities and techniques utilized, Contractor is obligated: a) to ensure that the maximum numbers of persons are served, consistent with the effective and efficient service delivery, with program requirements and with applicable law; and b) to fully expend program funds by the date identified in the contract.

9.5.1.2 A substantial failure to expend funds and provide services to readily available qualified applicants, except for compelling reasons beyond Contractor's control, shall be deemed prima facie evidence of breach of contract and may constitute grounds for "high risk" designation and the applicable remedies as provided in Section 9.4, "Enforcement Process –

SUBVENTION CONTRACT

Noncompliance with the Requirements of this Contract.” Such failure of performance may, in accordance with the provisions of this article, result in a reduction in Contractor’s grant allocation and the redistribution of future funding to other performing service providers.

9.5.2 Contractor Expenditure and Reporting Requirements

Contractor shall be at 99 percent expenditure of the Contract by December 31, 2024.

9.5.2.1 CSD will monitor Contractor’s expenditures to evaluate compliance with meeting expenditure requirement by December 31, 2024, for each program category, including capped budget items.

9.5.2.2 Contractor shall submit timely expenditure reports, that allow CSD to evaluate Contractor’s ability to meet the December 31, 2024, expenditure date requirement. Based upon these reports, CSD may determine that Contractor has not met the expenditure requirement and is out of compliance with this Contract.

9.5.2.3 Should the Contractor’s actual expenditure trend indicate the Contractor is unlikely to expend at least 99 percent by December 31, 2024, Contractor must notify CSD no later than December 11, 2024, with a request to expend beyond December 31, 2024.

9.5.3 Contractor’s Upcoming Program Year SLIHEAP Performance Allocation Methodology

CSD shall determine Contractor’s upcoming program year SLIHEAP Contract Allocation Methodology based on performance expenditure requirements in Section 9.5.2. and distributed according to the following criteria:

9.5.3.1 Category A: If Contractor meets the performance requirements by December 31, 2024, and reported no later than January 31, 2025, Contractor will receive their full allocation and a percentage of any redistributed funds not allocated to another contractor that fall into Category C, in Section 9.5.3.2.

9.5.3.2 Category C: If Contractor does not expend at least 99 percent of their allocation by December 31, 2024, and reported no later than January 31, 2025, the 2025 SLIHEAP allocation will be offset by the balances remaining as of the December 31, 2024, expenditure period reported no later than January 31, 2025.

SUBVENTION CONTRACT

CERTIFICATIONS AND ASSURANCES

ARTICLE 10 - FEDERAL AND STATE POLICY PROVISIONS

10.1 Certifications

10.1.1 Contractor's signature affixed to this Contract shall constitute a certification that to the best of its ability and knowledge it will, unless exempted, comply with the provisions set forth in the following:

10.1.1.1 Drug-Free Workplace Requirements, Contractor Certification Clauses 04/2017 (CCC-04/2017)

10.1.1.2 National Labor Relations Board Certification (CCC-04/2017)

10.1.1.3 Expatriate Corporations (CCC-04/2017)

10.1.1.4 Domestic Partners (CCC-04/2017)

10.1.1.5 Labor Code/Workers' Compensation (CCC-04/2017)

10.1.1.6 Americans with Disabilities Act (CCC-04/2017)

10.1.1.7 Contractor Name Change (CCC-04/2017)

10.1.1.8 Resolution (CCC-04/2017)

10.1.1.9 Air or Water Pollution Violation (CCC-04/2017)

10.1.1.10 Safeguarding Access to State Data (Department of Finance, Budget Letter 04-35)

10.1.1.11 Safeguarding Against and Responding to a Breach of Security Involving Personal Information (Office of Information Security and Privacy Protection, Management Memo 08-11).

10.1.2 The above documents are hereby incorporated by reference into this Contract. To access these documents, please visit the CSD Local Agencies Portal at <https://agencies.csd.ca.gov/home/Energy/Pages/Resources.aspx>.

10.1.3 Executive Order N-6-22 – Russia Sanctions. On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to

SUBVENTION CONTRACT

terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Contractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Contractor advance written notice of such termination, allowing Contractor at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

10.2 Provisions for Federally Funded Grants

10.2.1 Contractor certifies that it possesses legal authority to apply to the State for SLIHEAP funds and assures compliance with the purposes as set forth in 42 USC §§ 8621 et seq., as amended.

10.2.2 Eligibility to Receive Federally Funded Public Benefits

Pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) (Public Law (Pub. L.) 104-193), as amended, and Executive Order W13596, dated August 27, 1996, while in effect, applicants for federally funded public benefits are required to provide proof of U.S. citizenship, U.S. non-citizen national, or qualified alien status. (8 USC §§ 1611, 1612, & 1642.) Contractor shall verify client eligibility in accordance with CSD Applicant Verification of Eligibility Procedures and Regulations, forms, and other written guidance provided by CSD.

10.2.3 Under the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA) Section 508, and NO VERIFICATION REQUIREMENT FOR NONPROFIT CHARITABLE ORGANIZATIONS, Section 432 (d) of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (8 USC § 1642 et seq.) as amended, Nonprofit Charitable Organizations are exempt from the requirement to determine, verify, or otherwise require proof of U.S. citizenship, U.S. non-citizen national, or qualified alien status of any applicant for such benefits in providing any Federal public benefit (as defined in 8 USC § 1611(c)) or any State or local public benefit (as defined in 8 USC § 1621(c)). (Pub. L. 104-208, Title V, Section 508; and 8 USC § 1642(d)).

10.2.4 Federal Funding Accountability and Transparency Act reporting requirement (FFATA) (Pub. L. 109-282).

Pursuant to the FFATA, CSD is required to report information regarding contractors (sub-awardees) receiving LIHEAP funds. Contractor must complete CSD form 279 and return with the Contract to enable CSD to comply with FFATA reporting requirements.

SUBVENTION CONTRACT

CSD may issue guidance and/or Amendment(s) to this Contract, establishing additional reporting requirements as necessary to ensure compliance with the FFATA or other Federal and State regulations, as applicable.

- 10.2.5 Salary Limitation – Federal Executive Level II. Federal funds for grant programs consistently include a provision as part of the Consolidated Appropriations Act of 2017 (Pub. L. 115-31) from Congress that the amount that “shall be used to pay the salary of an individual, through the grant or other extramural mechanism” including non-federal share, must not exceed the amount of the Federal Executive Level II salary for that calendar year. This amount is published annually by the U.S. Office of Personnel Management and can be found on their website at <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>. This amount reflects an individual's base salary exclusive of fringe benefits and any income that an individual may be permitted to earn outside of the duties of the non-Federal entity's organization. This salary limitation also applies to subawards, contracts, and subcontracts under an ACF grant or cooperative agreement.
- 10.2.5.1 Federal Funds Accountability and Transparency Act (FFATA) Requirements. Awards under these programs are included under the provisions of P.L. 109-282, the “Federal Funds Accountability and Transparency Act of 2006” (FFATA). Under this statute, the grant recipient is required to report information regarding executive compensation and all subawards, contracts, and subcontracts in excess of \$25,000 through the Federal Subaward Reporting System (<https://www.fsrs.gov/>) and in accordance with the terms found in Federal regulations at 2 CFR Part 170, including Appendix A.
- 10.2.6 Human Trafficking Provisions. Contractor is subject to the requirements of Section 106(g) of the “Trafficking Victims Protection Act of 2000” (22 USC § 7104). The full text of this requirement can be found at <https://www.acf.hhs.gov/grants/award-term-and-condition-for-trafficking-in-persons>.
- 10.2.7 Prohibition on Use or Procurement. Pursuant to the “Prohibition on certain telecommunications and video surveillance services or equipment” (2 CFR § 200.216), contractors are prohibited from expending grant funds on “equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities)”. The full text of this requirement can be found at [Electronic Code of Federal Regulations \(eCFR\)](#).

SUBVENTION CONTRACT

10.3 Federal Certifications Regarding Debarment, Suspension, and Related Matters

Contractor hereby certifies to the best of its knowledge that it or any of its officers, or any subcontractors:

- 10.3.1 Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- 10.3.2 Have not within a three year period preceding this Contract been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 10.3.3 Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in Section 10.3.2 above of this certification; and
- 10.3.4 Have not within a three-year period preceding this Contract had one or more public (federal, state, or local) transactions terminated for cause or default.
- 10.3.5 If any of the above conditions are true for the Contractor or any of its officers, Contractor shall describe such condition and include it as an attachment to the Contract. Based on the description, CSD in its discretion may decline to execute this Contract or set further conditions for this Contract. In the event any of the above conditions are true and not disclosed by Contractor, it shall be deemed a material breach of this Contract, and CSD may terminate this Contract for cause immediately pursuant to the termination provisions of State and federal law governing the Low-Income Home Energy Assistance Program.
- 10.3.6 As provided in this article, Contractor must certify in writing to the best of its knowledge that any subcontractor(s) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency.

10.4 Affirmative Action Compliance

- 10.4.1 Each contractor or subcontractor with 50 or more employees and a contract of \$50,000 or more shall be required to develop a written Affirmative Action Compliance Program.
- 10.4.2 The written program shall follow the Equal Employment Opportunity clause

SUBVENTION CONTRACT

obligations set forth in Title 41 of the Code of Federal Regulations, Section 60-1.40 through 60-1.47, Sections 60-2.10 through 60-2.32, and Sections 60-741.40 through 60-741.47.

- 10.4.3 Each contractor or subcontractor with less than 50 employees shall comply with Executive Order 11246, Part II, Section 202, as amended by Executive Order 11375. Contractor shall ensure that subcontractors falling within the scope of this provision shall comply in full with the requirements thereof.

10.5 Nondiscrimination Compliance

- 10.5.1 Contractor's signature affixed hereon shall constitute a certification that to the best of its ability and knowledge will, unless exempted, comply with the nondiscrimination program requirements set forth in this section.

- 10.5.2 Contractor hereby certifies compliance with the following:

- 10.5.2.1 Federal Executive Order 11246, as amended by Executive Order 11375, relating to equal employment opportunity;
- 10.5.2.2 Title VI and Title VII of the Civil Rights Act of 1964, as amended (42 USC §§ 2000d et seq. and 2000e et seq.);
- 10.5.2.3 The Rehabilitation Act of 1973, as amended (29 USC §§ 701 et seq.);
- 10.5.2.4 Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended (38 USC § 4211 et seq.; 41 CFR Part 60-300);
- 10.5.2.5 Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (41 CFR Subtitle B, Chapter 60, as amended); and
- 10.5.2.6 Americans with Disabilities Act of 1990 (Pub. L. 101-336, 42 USC § 12101).

10.6 Contractor Fair Hearing - Civil Rights Act Violation

- 10.6.1 In the event of any violation or alleged violation of Title VI of the Civil Rights Act of 1964, as amended, (42 USC § 2000d et seq.) Contractor has the right to request a fair hearing in response to such violation or alleged violation within 30 calendar days from the date of such action.
- 10.6.2 The State shall conduct such fair hearing in accordance with Title 45, Code of Federal Regulations, Part 81.

SUBVENTION CONTRACT

10.7 Specific Assurances

10.7.1 Pro-Children Act of 1994

10.7.1.1 This Contract incorporates by reference all the nonsmoking policy provisions set forth in the Pro-Children Act of 1994 (20 USC § 6083). In accordance with Title XII of Public Law 103-227, the “PRO-KIDS Act of 1994,” smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State, Territories, local and Tribal governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, subawards, and contracts. The law does not apply to children’s services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.

10.7.1.2 The above language must be included in any subawards that contain provisions for children’s services and that all subawards shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day. Contractor further agrees that the above language will be included in any subcontracts that contain provisions for children’s services and that all subcontractors shall certify compliance accordingly.

10.7.2 American-Made Equipment/Products

Contractor shall assure, pursuant to the Buy American Act of 1933 (41 USC § 8301 et seq.), to the extent practicable, that all equipment and products purchased with funds made available under this Contract shall be American made.

10.7.3 Federal and State Occupational Safety and Health Statutes

Contractor assures that it shall be in compliance with the provisions as set forth in Federal and State Occupational Safety and Health Statutes: the California Safe Drinking Water and Toxic Enforcement Act of 1986 (Health & Safety Code §§ 25249.5 et seq.); Universal Waste Rule (Hazardous Waste Management System: Modification of the Hazardous Waste Recycling Regulatory Program) (60 FR 25492, codified at 40 CFR Part 273); and California Workers’ Compensation laws (Labor Code §§ 3200 et seq.).

10.7.4 Political Activities

10.7.4.1 Contractor shall refrain from all political activities if such activities involve the use of any funds that are the subject of this Contract.

SUBVENTION CONTRACT

- 10.7.4.2 Contractor is prohibited from any activity that is designed to provide voters or prospective voters with transportation to the polls or to provide similar assistance in connection with an election if such activities involve the use of any funds that are subject to this Contract.

10.7.5 Lobbying Activities

- 10.7.5.1 Contractor shall refrain from all lobbying activities if such activities involve the use of any funds that are the subject of this Contract or any other fund, programs, projects, or activities that flow from this Contract.
- 10.7.5.2 If Contractor engages in lobbying activities, Contractor shall complete, sign and date the CERTIFICATION REGARDING LOBBYING/DISCLOSURE OF LOBBYING ACTIVITIES, as required by the HHS (45 CFR Part 93, Appendix A).

SUBVENTION CONTRACT

ARTICLE 11 - GENERAL TERMS AND CONDITIONS GTC 04/2017

Contractor may find the required California General Terms and Conditions (GTC 04/2017) at the following web address:

[Standard Contract Language \(ca.gov\)](https://www.ca.gov/standard-contract-language)

Click the “GTC 04/2017” link to download the current requirements.

SUBVENTION CONTRACT

ARTICLE 12 - DEFINITIONS

All terms used in this Contract shall be those as defined in applicable federal and state law (see 42 USC §§ 8621 et seq. and Government Code § 16367.5) and regulation (see 45 CFR Part 96 and 22 CCR § 100800), or as more specifically defined as:

Administrative Costs: Actual costs for auxiliary functions such as salaries, wages, workers compensation, and fringe benefits for administrative staff, facilities, utilities, office and computer equipment, telephone, travel, accounting, auditing, monitoring assistance, office supplies, and like services necessary to sustain the direct effort involved in administering a grant program or an activity providing services to the grant program. Includes incurred costs associated with participation and attendance to policy advisory committee meetings and workgroups.

Amendment: A formal change to the Contract of a material nature including but not limited to the term, scope of work, or name change of one of the Parties, or a change of the maximum amount of this Contract.

Authorized Agent: The duly authorized representative of the Board of Directors of Contractor and duly elected or appointed, qualified, and acting officer of CSD. In the case of Contractor, CSD shall be in receipt of board resolution affirming an agent's representative capacity to bind Contractor to the terms of this Contract.

CSD Program Advisory (CPA): The purpose of the CPA is to provide information, correct problems, contradictions and uncertainty. A CPA serves as short-term guidance to inform or direct immediate action to correct a problem or provide relief from an obligation.

CSD Program Notice (CPN): The purpose of the CPN is to supplement contractual requirements and facilitate program implementation. A CPN serves as long term guidance to summarize or interpret regulations or contract requirements.

California Energy Commission (CEC) Climate Zone: The CEC established 16 climate zones that represent a geographic area and that have a particular weather pattern. These climate zones are based on energy use, temperature, weather, and other factors that determine the types of building standards that are subject to the Title 24 Energy Efficiency Standards and that dictate the energy conservation measures that must be installed in a weatherized dwelling, as required by law.

Certification Date: The date the applicant is deemed eligible and the Contractor commits to provide services. The certification date should not be before the intake date.

Certified Translator: A translator that has been certified to translate a specific language and are often members of a professional translation association such as American Translators Association and American Literary Translators Association, etc.

Children: Members of a household who have not attained their 19th birthday.

SUBVENTION CONTRACT

Client Education/Counseling: Includes, but is not limited to, providing client with written information describing energy-saving behavioral adjustments that will decrease the energy consumption of the household; providing client with resource information, referral, and budget counseling in order to assist clients in achieving self-sufficiency.

Client Intake: Includes, but is not limited to, the process of completing an intake form and reviewing applicant documentation in order to verify eligibility.

Client Needs Assessment: The act of acquiring additional and appropriate information from an eligible client to determine the needs that can be served by Contractor and other available programs after eligibility has been established.

Contract: The complete contents of this contract entered into by and between CSD and Contractor, including all rights, duties, and obligations, whether expressed or implied, required toward the legal performance of the terms hereof.

Contract Allocation: The actual amount of funds available to Contractor under this Contract, as calculated pursuant to Title 22, California Code of Regulations, Section 100830 after CSD receives the notice of grant award for the full annual allocation based on the appropriation by Congress for the Federal Fiscal Year, and as publicly announced by CSD's Director or designee, subsequent to the execution of this Contract.

Contractor: The entity (partnership, corporation, agency, or association) designated on the face sheet (STD 213) of this Contract.

CORE: Combined Output Reporting Engine (CORE) System: Software used by CSD's Local Service Providers to submit Utility Assistance, Wood, Propane, and Oil transaction records for validation and further processing.

Crisis: Weather-related and/or supply-shortage emergencies and other household energy-related emergencies that negatively impact the energy-related economic conditions of low-income households. A crisis can be caused by:

- a. Cold or hot weather-related events, such as flood, earthquake, tornado, hurricane, ice storm/freeze; or events meeting such other criteria as the Governor, and/or the President of the United States, at their discretion, and/or their designee, including CSD, may determine to be appropriate; or
- b. Geopolitical events, such as wars, terrorism, civil disturbances, and embargoes, including geopolitical events that negatively impact the energy-related economic conditions of low-income households.

CSD: The State of California Department of Community Services and Development.

SUBVENTION CONTRACT

Database Transfer: A method wherein contractors utilize a local database platform to provide CSD with downloaded client and other program data.

DOE: The United States (U.S.) Department of Energy that provides funds for the Weatherization Assistance Program for Low-Income Persons. This program is authorized by Title IV of the Energy Conservation and Production Act (Pub. L. 94-385). The federal regulations for this program are in 10 CFR Part 440.

EHA-16: A term used to reference Emergency Crisis Intervention Program, Home Energy Assistance Program and Assurance-16 service components.

Elderly: An individual 60 years of age or older.

Electronic File: A contract or other record created, generated, sent, communicated, received, or stored by electronic means.

Emergency: Meets the federal definition at 42 USC § 8622(1) and shall be defined as being any one or more of the following conditions:

- a. A natural disaster (whether or not officially declared);
- b. A significant home energy supply shortage or disruption;
- c. An official declaration of a significant increase in:
 - i. Home energy costs;
 - ii. Home energy disconnection;
 - iii. Enrollment in public benefit programs; or
 - iv. Unemployment and layoffs;
- d. An official emergency declaration by the Secretary of Health and Human Services.

In those situations where there is not an official federal, state, or local declaration of emergency, e.g., an undeclared natural disaster or a significant home energy supply shortage or disruption that affects a low-income individual, an emergency will be deemed to exist by CSD where there is imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.

Energy Burden: The expenditures of the household for home energy divided by the income of the household.

SUBVENTION CONTRACT

General Operating Costs: Costs that are directly allocable to those costs defined as related facilities, office and computer equipment, office supplies, telephone and travel as allowable program costs.

Highest Home Energy Needs: The home energy requirements of a household determined by taking into account both the energy burden of such household and the unique situation of such household that results from having members of vulnerable populations, including very young children (0-5), individuals with disabilities, and frail, older individuals (60+).

Intake Date: The date the Contractor receives or accepts the application.

Interest Income: The interest earned by a Contractor directly generated or earned as a result of unexpended SLIHEAP grant funds at the end of a contract term period. The interest earned by a Contractor is income generated as a result of depositing federal funds in an interest-bearing account.

Liability Insurance: Insurance coverage to protect against claims alleging one's negligence or inappropriate action resulting in bodily injury or property damage. Related costs shall mean those actual costs allocated for insurance bonds, general liability insurance, and pollution occurrence insurance. Pollution occurrence insurance is optional.

Maximum Amount: The dollar amount reflected on line 3 of the face sheet (STD 213) of this Contract, as amended to reflect the Final Allocation for the term of this Contract.

Migrant Farm Worker: A seasonal farm worker who performs or has performed farm work during the eligibility determination period (any consecutive 12-month period within the 24-month period preceding application for program benefits and/or services) that requires travel such that the worker is unable to return to his/her domicile (permanent place of residence) within the same day. Migrant farm worker is not a term used in the contract but is captured for reporting purposes in EARS and Intake Form (CSD 43).

Modification: An immaterial change to this Contract that does not require an Amendment.

Natural Disaster: A weather event (relating to cold or hot weather), flood, earthquake, tornado, hurricane, or ice storm, or an event meeting such other criteria as the Secretary of Federal Department of Health and Human Service, in the discretion of the Secretary, may determine to be appropriate. For the purpose of the CSD Disaster Relief Plan, emergency services may be provided to low-income individuals and families affected by a natural disaster when the event is declared by a Presidential or Gubernatorial Order as a Federal or State Emergency.

Nonprofit charitable organization: Is defined by the Internal Revenue Code, Section 501(c) (3) (26 USC § 501(c)(3)). Section 501(c) (3) is a tax law provision granting exemption from the federal income tax to nonprofit organizations. 501(c)(3) exemptions may apply to corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious,

SUBVENTION CONTRACT

charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals.

Outreach and Its Related Costs: Outreach activities are designed to ensure that eligible households, especially households with elderly and/or disabled individuals with high home energy burdens, are made aware of the assistance available. Costs relating to these activities may include: developing outreach materials (flyer/brochure information packets), advertising costs, printing costs, outreach mailers to targeted households, travel to outreach sites and related facilities, site costs, and the referral of eligible households to assistance providers in the community. Intake and assisting with the completion of an intake form are not considered outreach or a related cost.

Parties: CSD on behalf of the State of California, and the Contractor.

Pledge: A guarantee of payment or promise to pay made by the Contractor to the Utility Company via phone, fax, e-mail or webservice and guaranteed by CSD.

Pledge Date: The date in which the Contractor contacts the Utility Company via phone, fax, e-mail or webservice to pledge a payment on behalf of the applicant.

Pledge Timeframe: A set length of time, beginning on the date the Contractor makes the pledge and ends after a fixed number of days.

Program: HEAP, ECIP, and Assurance 16 services provided under 42 USC §§ 8621 et seq., as amended.

Program Income: Program income means gross income earned by Contractor that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in 45 CFR § 75.307(f). “During the period of performance” is the time between the time in which the CSD may incur new obligation to carry out the work authorized under the award.

Seasonal Farm Worker: A person who during the eligibility determination period (any 12-month period within the 24-month period preceding application for program benefits and/or services) was employed at least 25 days in farm work or earned at least \$400 in farm work and who has been primarily employed in farm work on a seasonal basis, without a constant year-round salary. Seasonal farm worker is not a term used in the Contract but is captured for reporting purposes in EARS and Intake Form (CSD 43).

State: The State of California Department of Community Services and Development.

SUBVENTION CONTRACT

Subcontractor: An entity (partnership, corporation, association, agency, or individual) that enters into a separate contract or agreement with Contractor to fulfill direct program or administrative tasks in support of this Contract.

Subcontract: A separate contract or agreement entered into by and between Contractor and Subcontractor to fulfill direct program or administrative tasks in support of this Contract.

Utility Assistance Funding: The portion of SLIHEAP funding used to provide utility assistance services under ECIP Fast Track and HEAP Electric and Gas. These funds are administered by Contractor but paid to eligible clients – or to utility companies on the client’s behalf – by CSD from Contractor’s allocated amount of funding.

Vendor: An individual, sole proprietorship, firm, partnership, corporation, or any other business venture from which materials and goods are supplied and purchased.

Vulnerable Populations: Young children (ages 5 years or under), disabled, and elderly persons (ages 60 or older).

Wood Propane and Oil (WPO): The portion of the SLIHEAP funding to carry out the provisions of WPO SLIHEAP services and activities of this Contract.

Workers’ Compensation: Insurance that covers medical and rehabilitation costs and lost wages for employees injured at work. Workers’ compensation shall mean those actual costs associated with workers’ compensation coverage for program staff whose salaries and wages are chargeable under program costs.

SUBVENTION CONTRACT

ARTICLE 13 - TABLE OF FORMS AND DOCUMENTS INCORPORATED BY REFERENCE

The following forms and documents are available on the CSD Local Agencies Portal at <https://agencies.csd.ca.gov/home/Energy/Pages/Contracts.aspx>.

13.1 Forms to be returned with signed contract:

- 13.1.1 Certification Regarding Lobbying/Disclosure of Lobbying Activities;
- 13.1.2 Agency Staff and Board Roster (CSD 188);
- 13.1.3 Federal Funding Accountability and Transparency Act Report (CSD 279); and
- 13.1.4 2024 SLIHEAP Production Plan (CSD 622).

13.2 The following documents are hereby incorporated by this reference:

- 13.2.1 2024 SLIHEAP Numbers, Contractors, and Service Territories;
- 13.2.2 Agency Local Plan;
- 13.2.3 State Administrative Manual Section 5300 at <http://sam.dgs.ca.gov/TOC/5300.aspx>;
- 13.2.4 Statewide Information Management Manual at http://www.cio.ca.gov/Government/IT_Policy/SIMM.html;
- 13.2.5 Supplemental Audit Guide;
- 13.2.6 Training Requirements Matrix; and
- 13.2.7 Direct Pay Utility Pledge Timeframe.

13.3 The following CPA's and CPN's are hereby incorporated by reference:

- 13.3.1 [CPA-A-12-01](#) Program Procedure Guidance with NCB Procurement Worksheet;
- 13.3.2 [CPA-E-18-005](#) Expenditure Reconciliation Policy and Procedure;
- 13.3.3 [CPN-A-17-01](#) Equipment Use and Disposition Requirements;
- 13.3.4 [CPN-A-18-01](#) Program Income;

Table of Forms and Documents Incorporated by Reference

SUBVENTION CONTRACT

- 13.3.5 [CPN-E-19-001](#) Working Capital Advance;
- 13.3.6 [CPN-E-19-002](#) Energy Reimbursement Policies and Procedures;
- 13.3.7 [CPA-E-20-01](#) COVID-19 Guidance and Program Relief
 - 13.3.7.1 [CPA-E-20-01E](#) Guidance and Program Relief for LSPs Impacted by COVID-19
- 13.3.8 [CPA-A-20-02](#) Administrative Relief from Loss of Operations Due to COVID-19 Crisis
- 13.3.9 [CPN-E-20-03E7](#) Payment of Wages and Benefits COVID-19 Errata 7
- 13.3.10 [CPN-E-20-05](#) Transferring Funds
- 13.3.11 [CPA-E-20-09](#) Raising Procurement Levels



Helping People... Changing Lives.

Accounting & Financial Policies and Procedures Manual

Updated June 26, 2024

TABLE OF CONTENTS

INTRODUCTION	1
Effective Date(s) of Accounting and Financial Policies	1
Fiscal Year-End of Organization	1
Basis of Accounting	2
Accounting Software	2
GENERAL POLICIES	3
ORGANIZATIONAL STRUCTURE.....	3
The Role of the Board of Directors.....	3
Board of Directors Audit Responsibilities	3
Board of Directors Committee Structure	4
Budget and Finance Committee Responsibilities.....	4
Audit and Pension Committee Responsibilities.....	5
The Roles of the Chief Executive Officer and Staff	5
FINANCE DEPARTMENT OVERVIEW.....	6
Organization Structure	6
Department Responsibilities	6
Standards for Financial Management Systems.....	7
INTERNAL CONTROLS.....	9
System of Internal Controls.....	9
BUSINESS CONDUCT	10
Practice of Ethical Behavior	10
Confidentiality Policy	11
Compliance with Laws, Regulations, and Organization Policies	11
CONFLICTS OF INTEREST	12
Overview of Conflicts of Interest	12
Interested Persons	12
Understanding Conflict of Interest.....	13
Organizational Conflicts of Interest	13
Honoraria Acceptance	13
Disclosure Requirements	14
Resolution of Conflicts of Interest	15
Disciplinary Action for Violations of This Policy.....	16
POLICY ON SUSPECTED MISCONDUCT	17
Overview of Misconduct (Ethics, Fraud)	17
Definition of Misconduct.....	17
Reporting Procedures	18
Whistleblower Protection	18
Reporting Individual Protections	18
Investigative Responsibilities	19
Disciplinary Action.....	20
Confidentiality	20
Disclosure to Outside Parties.....	20
SECURITY	22
General Office Security.....	22
Finance Department	22

Access to Electronically Stored Accounting Data.....	22
Storage of Sensitive Data	23
Destruction of Consumer Information	23
GENERAL LEDGER AND CHART OF ACCOUNTS.....	24
Chart of Accounts Overview.....	24
Distribution of Chart of Accounts.....	24
Control of Chart of Accounts	24
Accounting Estimates	25
Journal Entries	25
Reconciliation of Accounts	26
Spreadsheet Management.....	26
ADMINISTRATION OF FEDERAL AWARDS.....	28
Definitions	28
Preparation and Review of Proposals.....	28
Post-Award Procedures	28
Compliance with Laws, Regulations, and Provisions of Awards	29
Document Administration	30
Closeout of Federal Awards.....	30
POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS.....	31
REVENUE	31
Definitions of Revenue	31
Revenue Recognition Policies	32
Distinguishing Contributions from Exchange Transactions	35
Classification of Revenue	35
COST SHARING AND MATCHING (IN-KIND).....	36
Overview of Cost Sharing or Matching.....	36
Documentation.....	36
Valuation and Accounting Treatment of Cost Sharing or Matching.....	37
GIFT ACCEPTANCE.....	42
Overview of Gift Acceptance Policies	42
Categories of Gifts	42
Gift Acceptance Procedures	43
CONTRIBUTIONS ACCOUNTING.....	44
Donor Privacy	44
Valuation of Noncash (In-kind) Contributions.....	44
Receipt of Donations Procedure	45
Receipts, Acknowledgements, and Disclosures.....	45
Endowment Funds Received	47
Fundraising Events, Special Events.....	47
State Registrations.....	49
Online Contributions	49
Disclosures of Promises to Give	50
BILLING/INVOICING POLICIES	51
Overview of Billing/Invoicing	51
Responsibilities for Billing/Invoicing and Collection.....	51
Billing/Invoicing and Financial Reporting	51
Cash Drawdowns of Advances of Federal Funds	52
Classification of Income	52
Accounts Receivable Entry Policies.....	53

RECEIPTS	54
Overview of Receipts	54
Processing of Checks and Cash Received in the Mail	54
Endorsement of Checks	54
Timeliness of Bank Deposits	54
Online Contribution Receipts	55
Reconciliation of Deposits	55
Control Grid - Revenue and Cash Receipts	55
RECEIVABLE MANAGEMENT	57
General Receivable Management	57
Grants Receivable Monitoring and Recognition	57
Accounts Receivable Monitoring and Reconciliations	57
Credits and Other Adjustments to Accounts Receivable	57
Collections	57
Receivable Write-Off Authorization Procedures	58
POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS	59
PURCHASING POLICIES AND PROCEDURES	59
Overview of Purchasing	59
Responsibility for Purchasing	59
Code of Conduct in Purchasing	59
Competition	60
Nondiscrimination Policy	60
Procurement Thresholds and Authorization Limits	61
Procurement Procedures	63
Sealed Bid Method of Procurement	64
Competitive Proposal Method of Procurement	65
Solicitation for Procurements	65
Advertising Procedures for Procurement	66
Extension of Due Dates and Receipt of Late Offers	67
Evaluation of Alternative Proposers	67
Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms	68
Non Competitive Method of Procurement (Sole Source)	68
Pre-Qualified Contractors	69
Bonding Requirements	70
Use of Purchase Orders	70
Blanket Purchase Orders	71
Verification of New Contractor	72
Contractor Files and Required Documentation	72
Contractor Master File Maintenance	73
Procurement Grievance Procedures	73
Receipt and Acceptance of Goods	73
Contract Administration	74
Contract Provisions	75
Right to Audit Clause	76
Availability of Procurement Records	76
Procurement Records	76
SUBRECIPIENTS	77
Making Subawards	77

Monitoring of Subrecipients.....	79
POLITICAL INTERVENTION	81
Prohibited Expenditures	81
Endorsements of Candidates	81
Individual vs. Organization Activities	81
Prohibited Use of Organization Assets and Resources	81
LOBBYING	82
Overview of Lobbying	82
Definition of Lobbying Activities	82
Segregation of Lobbying Expenditures	82
Lobbying Election.....	83
CHARGING COSTS TO FEDERAL AWARDS.....	84
Overview of Charging Costs to Federal Awards	84
Criteria for Allowability of Costs	85
Cost Allocation Plan Policy	85
Direct Costs	85
Shared or Joint Costs	85
Indirect Costs	86
Direct Costing Procedures	86
Indirect Cost Rate	87
Segregating Unallowable from Allowable Costs.....	87
ACCOUNTS PAYABLE MANAGEMENT	89
Overview of Accounts Payable Management.....	89
Recording of Accounts Payable	89
Accounts Payable Cutoff.....	90
Preparation of a Voucher Package	90
Processing of Voucher Packages	90
Invoice Approval	90
Payment Discounts	91
Employee Expense Reports.....	91
Reconciliation of A/P Subsidiary Ledger to General Ledger	91
Management of Accounts Payable Contractor Master File	92
Office of Foreign Assets Contraol (OFAC) Database Searches.....	92
Verification of New Contractor	92
TRAVEL	94
Travel Advances	94
Travel Expense Preparation.....	94
Reasonableness of Travel Costs	95
Lodging Accommodations.....	96
Special Rules Pertaining to Air Travel.....	96
Temporary Dependent Care Costs	97
Spouse/Partner and Dependent Travel.....	97
CELL PHONES	98
Issuance of Organization-Owned Cell Phones.....	98
Cell Phone Use	98
Cell Phone Plans	98
Revocation of Organization Cell Phones	99
Employee Cell Phones.....	99
Mobile Reimbursement	99
Use of Cell Phones While Driving	100

Camera Phones	100
Personal Cell Phones or Similar Devices at Work	100
DISBURSEMENTS POLICIES	101
General Disbursement Policies	101
Manual Check Signing	101
Non-Manual or Electronic Check Signing	102
Electronic Funds Transfer/Authorized Clearing House (ACH Payments)	102
Use of Positive Pay System	103
Mailing of Checks	104
Voided Checks and Stop Payments	104
Recordkeeping Associated with Independent Contractors	104
Control Grid - Purchasing and Disbursements	104
CREDIT CARDS/PURCHASING CARDS	106
Organization-Issued Credit Cards or Purchasing Cards	106
Card User Responsibilities	106
Revocation of Organization Credit Cards or Purchasing Cards	107
Employee Credit Cards	107
PAYROLL AND RELATED POLICIES	108
Compensation – Personal Services	108
Compensation – Fringe Benefits	108
Classification of Workers as Independent Contractors or Employees	109
Wage Comparability Study	109
Review and Approval of Senior Management Compensation	109
Payroll Administration	109
Changes in Payroll Data	110
Payroll Taxes	110
Standards of Documentation for Personnel Expenses	111
Preparation of Time Records	111
Processing of Timesheets	112
Review of Payroll	112
Distribution of Payroll	112
Control Grid - Payroll and Human Resources	112
Cost of Living Adjustments	113
Internal Audit of Payroll Data	113
POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS	115
CASH AND CASH MANAGEMENT	115
Cash Accounts	115
Authorized Signers	115
Digital Signatures	115
Bank Reconciliations	116
Cash Flow Management	116
Unpresented Checks	116
Petty Cash	117
Wire Transfers	117
Cash Management	118
Interest Earnings	118
INVENTORY OF MATERIALS	119
Description of Inventory	119
Accounting for Inventory	119

Physical Counts	119
Contributed Inventory	119
PREPAID EXPENSES	120
Accounting Treatment	120
Procedures	120
INVESTMENT POLICIES	1211
Overview of Investments	121
CAPITAL ASSETS	122
Capitalization Policy	122
Contributed Assets	122
Release of Donor Restriction	122
Equipment Purchased with Federal Funds	122
Establishment and Maintenance of a Capital Asset Listing	123
Receipt of Newly Purchased Equipment	124
Depreciation and Useful Lives	124
Changes in Estimated Useful Lives	125
Repairs of Property and Equipment	125
Dispositions of Property and Equipment	125
Write-Offs of Property and Equipment	125
Capital Asset Accounting System	125
INTANGIBLE ASSETS	127
Acquisition of Intangible Assets	127
Accounting for Intangible Assets	127
Amortization	127
ASSET IMPAIRMENTS	129
Policy	129
FAIR VALUE ACCOUNTING	130
Scope	130
Disclosures	130
POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS	131
ACCRUED LIABILITIES	131
Identification of Liabilities	131
Accrued Salaries and Wages	131
Accrued Leave	131
FINANCING ARRANGEMENTS	132
General Policy	1342
Credit Cards and Charge Accounts	134
Operating Line of Credit	134
Term Loans	134
Recordkeeping	134
Accounting and Classification	134
Non-Interest Bearing Notes Payable	134
INCOME TAXES PAYABLE	132
Accrual of Income Taxes	134
Income Tax Positions	134
LEASES	136
Classification of Leases - Lessee	136
Reasonableness of Leases	136
Accounting for Leases	136

Changes in Lease Terms	137
Donated Rent and Below-Market Leases	137
NET ASSETS	139
Classification of Net Assets.....	139
Composition of Net Assets.....	139
Reclassification of Net Assets.....	140
Disclosures	140
POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING	141
FINANCIAL STATEMENTS.....	141
Standard Financial Statements of the Organization	141
Frequency of Preparation.....	141
Review and Distribution	142
Monthly Distribution	142
Annual Financial Statements	143
Trend Analysis	143
Required Disclosures.....	143
Dashboards.....	143
PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS.....	144
Consolidation Policy.....	144
GOVERNMENT RETURNS	145
Overview	145
Filing of Returns.....	145
Review of Form 990 by Board of Directors	146
Public Access to Information Returns	146
OTHER TAX CONSIDERATIONS.....	147
State and Local Property, Sales, Use & Income Taxes	147
State Charity Registrations	1477
TRANSACTIONS WITH INTERESTED PERSONS AND RELATED PARTIES.....	148
Definitions	148
Identification of Interested Persons or Related Parties	148
Record of Transactions with Interested Persons and Related-Parties	148
UNRELATED BUSINESS ACTIVITIES	149
Identification and Classification.....	149
Allocation of Expenses to Unrelated Activities	149
Reporting	149
JOINT VENTURES	150
FINANCIAL MANAGEMENT POLICIES.....	151
BUDGETING	151
Overview of Budgeting.....	151
Preparation and Adoption	151
Monitoring Performance.....	152
Budget and Program Revisions	152
Budget Modifications.....	152
OPERATING RESERVES.....	154
Purpose	154
Establishment and Calculation.....	154
Funding of Reserves.....	154
Use of Reserves	154

Reporting and Monitoring.....	154
ANNUAL AUDIT	155
Arranging for the Annual Audit	155
Auditor Independence	155
How Often to Review the Selection of the Auditor	156
Audit Request for Proposal	156
Selecting an Independent Financial Statement Auditor	156
Preparation for the Annual Audit	157
Concluding the Audit.....	158
Audit Adjustments	159
Internal Control Deficiencies Noted During the Audit	159
Audit and Pension Committee Communications with the Auditors.....	159
INSURANCE	161
Overview of Insurance	161
Insurance Definitions	161
Coverage Guidelines	162
RECORD RETENTION	163
Record Retention Policy	163
Exception for Investigations	164
Protection of Records – Federal Matters	164

INTRODUCTION

The following accounting and financial manual is intended to provide an overview of the accounting and financial policies and procedures for Community Action Partnership of Kern, which will be referred to as “CAPK” or “the Organization” throughout this manual.

CAPK is incorporated in the state of California. CAPK is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit corporation. CAPK’s tax-exempt mission is to:

Provide and advocate for resources that will empower Kern County residents to become self-sufficient.

This manual will document the financial operations of the Organization. Its primary purpose is to formalize accounting and financial policies and selected procedures for all staff who have a role in accounting processes and to document internal controls.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

The Organization allows an individual’s supervisor to provide approvals or reviews in an individual’s absence when the absent individual is included in a policy or procedure that requires an approval or review. For example, policies documenting approvals or reviews to be completed by the Director of Finance can be performed by the Chief Financial Officer in the Director of Finance’s absence.

Effective Date of Accounting and Financial Policies

The effective date of all accounting and financial policies described in this manual is April 24, 2024. If a policy is added or modified subsequent to this date, the effective date of the new/revised policy will be indicated parenthetically immediately following the policy heading.

The contents of this manual were approved as official policy and documented procedures of the Organization by the Board of Directors, Chief Executive Officer, and Chief Financial Officer. All CAPK staff members are bound by the policies and procedures herein, and any deviation from established policy and procedure is prohibited.

Financial policies are to be reviewed at least within a two-year period, updated as necessary, and changes approved by the governing board. Procurement policies are reviewed by the governing board within a five-year period.

Fiscal Year-End of Organization

CAPK will operate on a fiscal year that begins on March 1st and ends on the last day of February. Any changes to the operating year of the Organization must be ratified by majority vote of CAPK’s Board of Directors.

Basis of Accounting

CAPK's fiscal year-end financial statements are prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

Accounting Software

Accounting transactions will be processed, and reports produced using Sage Intacct Accounting Software.

GENERAL POLICIES

ORGANIZATIONAL STRUCTURE

The Role of the Board of Directors

CAPK is governed by its Board of Directors, which is responsible for the financial oversight of the Organization by:

1. Planning for the future.
2. Establishing broad policies, including financial and personnel policies and procedures.
3. Approving grant applications.
4. Hire and communicate with the independent auditor.
5. Reviewing and approving the annual audit.
6. Reviewing financial information.
7. Identifying and proactively dealing with emerging issues.
8. Interpreting the Organization's mission to the public.
9. Soliciting prospective contributors and supporters.
10. Hiring, evaluating, and working with the Chief Executive Officer.
11. Establishing and maintaining programs and systems designed to ensure compliance with terms of contracts and grants.
12. Authorizing establishment of all bank accounts and check signers.
13. Authorizing all borrowings of funds and establishing lines of credit (including credit card and charge accounts).

The Chief Executive Officer will be responsible for the day-to-day oversight and management of CAPK.

Board of Directors Audit Responsibilities

The Board's responsibilities include, but shall not be limited to, the following:

1. Appointment of, and communication with, the Agency's independent financial statement auditors
2. Review and approval of the annual audited financial statements
3. Discussion of internal control matters with the independent auditor
4. Responding to any reported instances of fraud involving CAPK or its employees
5. Making policy and other recommendations to the Board of Directors regarding matters arising out of the financial statement audit

In fulfilling these duties and responsibilities, the Board is entitled to examine any and all documents within the control of CAPK and its employees. In addition, the Board shall have the authority to contract with independent contractors in the fulfillment of the Board's responsibilities.

Board of Directors Committee Structure

The Board of Directors will form committees to assist the Board in fulfilling its responsibilities. These committees are responsible for the review of particular programs and providing recommendations to the full Board. Standing Board-level committees of CAPK consist of the following:

1. Executive Committee
2. Budget and Finance Committee
3. Audit and Pension Committee
4. Program, Review and Evaluation Committee
5. Personnel Committee

See the Organization's by-laws for Board and committee details. However, roles of committees with direct responsibilities for the financial affairs of the Organization are further described in this manual. These committees will be referred to in appropriate sections of this manual.

The Head Start Act states the governing body has legal and fiscal responsibility for administering and overseeing the program, including the safeguarding of federal funds. Further, 45 CFR Part 1302.91 states that programs delivering services must assess staffing needs in consideration of the fiscal complexity of the organization and applicable financial management responsibilities as well as secure the regularly scheduled or ongoing services of a qualified fiscal officer with sufficient education and experience to meet its needs. An agency must ensure a fiscal officer hired after November 7, 2016, is a certified public accountant (CPA) or has, at minimum a baccalaureate degree in accounting, business, fiscal management, or a related field.

Budget and Finance Committee Responsibilities

The Budget and Finance Committee is responsible for direction and oversight regarding the overall financial management of CAPK. Functions of the Budget and Finance Committee include:

1. Review and recommendation of the Organization's annual budget (prepared by the staff) for final approval by the Board of Directors.
2. Long-term financial planning.
3. Establishment of investment policy and monitoring investment performance.
4. Evaluation and approval of facilities decisions (i.e., leasing, purchasing property).
5. Monitoring of actual vs. budgeted financial performance.
6. Oversight of reserve funds.
7. Review of financial procedures.
8. Recommend the hiring of an independent financial statement auditor.
9. Review and approve the final audited financial statements.

The review of the Organization's financial statements will not be limited to the Budget and Finance Committee but will involve the entire Board of Directors.

Audit and Pension Committee Responsibilities

The Audit and Pension Committee is responsible for the external financial reporting and internal controls of CAPK. Functions of the Audit and Pension Committee include:

1. Recommend an independent financial statement auditor to the full Board for its approval.
2. Communicate directly with the independent financial statement auditor regarding the annual audit, as described in the Organization's bylaws.
3. Review the financial statements and other financial information provided to the public, including annual information returns (i.e. IRS Form 990).
4. Update, approve, and oversee internal controls and compliance with approved policies and procedures.
5. The Audit Committee also serves as the primary point of contact for any employee who suspects that fraud has been committed against the Organization or by one of its employees or Board members.

The full Board will review and approve the final audited financial statements and any other communications received from the auditor regarding internal controls, illegal acts, or fraud.

Also see other Audit Committee responsibilities in various sections of this manual.

The Roles of the Chief Executive Officer and Staff

The Board of Directors hires the Chief Executive Officer, who reports directly to the Board. The Chief Executive Officer is responsible for hiring and evaluating the Chief Financial Officer, the Chief Program Officer, the Chief Facilities and Technology Officer, the Chief Business Development Officer, and the Director of Human Resources. Each of the positions under the Chief Executive Officer are responsible for hiring subordinate direct reports including Division Directors.

Division Directors are responsible for hiring employees to work in that department with approval from the Chief Executive Officer. All employees within a department will report directly to that division's Director, who will be responsible for managing and evaluating all employees within the department.

FINANCE DEPARTMENT OVERVIEW

Organization Structure

The Finance department consists of approximately 25 staff positions that manage and process financial information for CAPK. The following positions comprise the Finance department:

- Chief Financial Officer
- Director Finance
- Accounting Administrator
- Finance Administrator
- HRIS Payroll Administrator
- Accountants (I and II)
- Accounting Clerk
- Accounting Technicians
- Accounting Specialist
- Payroll Technicians
- Business Services Manager
- Contract Specialist
- Business Services Technicians

Other officers and employees of CAPK who have financial responsibilities are as follows:

- Chief Executive Officer
- Chief of Business Development
- Chief Facilities and Technology Officer
- Chief Program Officer
- Division Directors
- Treasurer – Board level
- Finance Committee – Board level
- Audit Committee – Board level
- Executive Committee – Board level
- Full Board of Directors

Department Responsibilities

The primary responsibilities of the finance department consist of:

- General ledger transactions and reconciliations
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Receivables management
- Invoicing and billing

- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll
- Financial statement preparation
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government financial reporting requirements
- Annual financial statement audit and fiscal monitoring visits
- Leases
- Insurance
- Financial record retention

Standards for Financial Management Systems

In accordance with 2 CFR Part 200.302(b), of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 45 CFR Part 75.302(b), of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards*, CAPK maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in all its accounts, of all federal awards received and expended and the federal programs under which they were received. (2 CFR Part 200.302(b)(1)) 45 CFR 75.302(b)(1)
2. Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of 2 CFR Parts 200.327 45 CFR Parts 75.341, *Financial Reporting*, and 200.328, 75.342, *Monitoring and Reporting Program Performance*, and/or the award.
3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be fully supported by source documentation.
4. Effective control over and accountability for all funds, property, and other assets. CAPK will adequately safeguard all such assets and ensure they are used solely for authorized purposes.
5. Comparison of expenditures with budget amounts for each award.
6. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (2 CFR Part 200.301, 45 CFR Part 75.301, *Performance Measurement*)
7. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by CAPK. Advance payments will be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305,

45 CFR Part 75.305 Payment.) See CAPK's written procedures in the CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

8. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the *2 CFR Part 200, 45 CFR Part 75, Subpart E, Cost Principles*, and the terms and conditions of the award. See CAPK's written procedures in the CHARGING COSTS TO FEDERAL AWARDS section of this manual.

INTERNAL CONTROLS

System of Internal Controls

The financial policies and procedures in this manual provide one piece of CAPK's system of internal controls. The policies on this manual reflect decisions made by the board of directors and management and the procedures reflect the steps or actions to implement a policy. The Organization's system of internal control is affected by all its employees and directors and is designed to provide reasonable assurance regarding the achievement of the Organization's reporting, operating, and compliance objectives.

In accordance with Standards for Financial Management Systems, the Organization will provide effective control over and accountability for all funds, property, and other assets. CAPK will adequately safeguard all such assets and ensure they are used solely for authorized purposes.

BUSINESS CONDUCT

Practice of Ethical Behavior

CAPK requires Board members, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members, and employees to comply with all applicable laws and regulatory requirements. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of CAPK depend to a large extent on the following considerations.

- Each employee must apply her or his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline.
- Each employee is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with CAPK policy?
4. Am I sure my action does not *appear* inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Directors, Board of Directors, Policy Council members, Committee members, managers, supervisors, employees, and volunteers must carefully weigh all courses of action suggested in ethical, as well as economic, terms and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

Confidentiality Policy

CAPK respects the privacy of its clients, former clients, donors, staff, and volunteers. As a basic component of business ethics, employees, volunteers, and board members will take care to ensure that personal information, financial information, and proprietary information remain confidential and not be disclosed or discussed with anyone without permission or authorization from the Chief Executive Officer. Care should also be taken to ensure that unauthorized individuals do not overhear any discussion of confidential information and that documents containing confidential information are not left in the open or inadvertently shared.

Confidentiality is the safeguarding of privileged information. CAPK is provided with personal and private information, including protected personally identifiable information (PII), to provide services to

clients and participants. Unauthorized disclosure of confidential information could result in legal liability, damage to relationship with client, staff, and public. Violation of this policy and any statutes regarding confidentiality may result in termination of employment or other corrective action.

Compliance with Laws, Regulations, and Organization Policies

CAPK does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment.
- The disregard or circumvention of CAPK policy or engagement in unscrupulous dealings.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly prohibited. The performance of all levels of employees will be measured against implementation of the provisions of these standards. Employees will cooperate with management and authorities regarding any investigation into the violation of policies and statutes.

CONFLICTS OF INTEREST

Overview of Conflicts of Interest

In the course of business, situations may arise in which a CAPK decision maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest. This conflict of interest policy is to protect the tax-exempt Organization's interest when it considers entering into a transaction or arrangement that might benefit the private interest of a director or employee of the Organization or might result in a possible excess benefit transaction.

All directors and employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Organization in dealing with outside entities or individuals
2. Disclose real and apparent conflicts of interest to the Board of Directors
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict

Interested Persons

All employees and directors of CAPK owe a duty of loyalty to the Organization. This duty necessitates that in serving the Organization they act solely in the interests of the Organization, not in their personal interests or in the interests of others.

The persons covered under this policy will hereinafter be referred to as "interested persons." Interested persons include all members of the Board of Directors and all employees, as well as persons with the following relationships to directors or employees:

1. Spouses or domestic partners
2. Brothers and sisters
3. Parents, children, grandchildren, and great-grandchildren
4. Spouses of individuals listed in 2 and 3
5. Corporations, partnerships, limited liability companies (LLCs), and other forms of businesses in which an employee or director, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 35% or more ownership or beneficial interest
6. Organization or business that employs, or is about to employ, any of the parties indicated here
7. Any individual related by blood or affinity whose close association with an employee or director is the equivalent of a family relationship

Also see TRANSACTIONS WITH INTERESTED PERSONS AND RELATED-PARTIES section of this manual.

Understanding Conflict of Interest

Conflicts of interest arise when the interests of an interested party may be seen as competing with those of the Organization. Conflicts of interest may be financial (where an interested party benefits

financially directly or indirectly) or non-financial (e.g., seeking preferential treatment, using confidential information).

A conflict of interest arises when a director or employee involved in making a decision is in the position to benefit, directly or indirectly, from his or her dealings with the Organization or person conducting business with the Organization. (A potential conflict of interest exists when the director or employee, or his or her immediate family {spouse, domestic partner, parent, child, brother, sister and spouse of parent, child, brother, or sister} owes/receives more than 35% of the benefiting business/profits.)

Examples of conflicts of interest include, but are not limited to, situations in which a director or employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services.
2. Negotiates or approves a contract, sale, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services.
3. Employs or approves the employment of, or supervises a person who is, an immediate family member of the director or employee.
4. Sells products or services in competition with the Organization.
5. Uses the Organization's facilities, other assets, employees, or other resources for personal gain.
6. Receives a substantial gift from a contractor, if the director or employee is responsible for initiating or approving purchases from that contractor.

Organizational Conflicts of Interest

All organizational relationships will be identified and disclosed to the Board of Directors and Purchasing Managers on an annual basis or as they are made known. Purchasing Managers are responsible for performing a thorough analysis of potential proposal conflicts of interest to ensure impartiality and objectivity in performance of the contractual objectives.

Each individual contracting situation will be examined on the basis of its particular facts and the nature of the proposed work. CAPK will exercise common sense, good judgment, and sound discretion when evaluating the decision on whether a significant potential conflict exists and, if it does, the development of an appropriate means for resolving it. This evaluation will help prevent the existence of conflicting roles that might bias judgment; and help preventing unfair competitive advantage.

Honoraria Acceptance

A CAPK employee will not accept an honorarium for an activity conducted where:

- Agency-reimbursed travel, work time, or resources are used
- Activity can be construed as having a relationship to the employee's position with CAPK
- Such activity would be considered official duty on behalf of CAPK
- A relationship exists between the activity and the employee's position with CAPK if the employee would not participate in the activity in the same manner or capacity if he or she did

not hold his or her position with CAPK. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on annual leave if the following conditions are met:

- All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's CAPK duties.

Nothing in this policy will be interpreted as preventing the payment to CAPK by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to CAPK (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to CAPK should be deposited to the CAPK's account and an appropriate entry should be coded to the same program or department to which the employee's corresponding time was charged.

Disclosure Requirements

A director or employee who believes that he or she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

Therefore, CAPK' policies and procedures include the following:

1. At the inception of employment or volunteer service to the Organization, and on an annual basis thereafter, the finance department will distribute a list of all contractors with whom the Organization has transacted business at any time during the preceding year, along with a copy of the disclosure statement to all members of the Board of Directors, the Chief Executive Officer, members of senior management, and employees with purchasing and/or hiring responsibilities or authority. Using the prescribed form, these individuals will inform, in writing and with a signature, the Chief Executive Officer and the chair of the Audit and Pension Committee, of all potential reportable conflicts.
2. During the year, these individuals will submit a signed, updated disclosure form if any new potential conflict arises.
3. The Chief Executive Officer will review all forms completed by employees, and the Audit and Pension Committee will review all forms completed by directors and the Chief Executive Officer and determine appropriate resolution in accordance with the next section of this policy.
4. Prior to management, board, or committee action on a contract or transaction involving a conflict of interest, a staff, director, or committee member having a conflict of interest and who is in attendance at the meeting will disclose all facts material to the conflict of interest. Such disclosure will be included in the minutes of the meeting.

5. A staff, director, or committee member who plans not to attend a meeting at which he or she has a reason to believe that the management, board, or committee will act on a matter in which the person has a conflict of interest will disclose to the chair of the meeting all facts material to the conflict of interest. The chair will report the disclosure at the meeting and the disclosure will be reflected in the minutes of the meeting.
6. A person who has a conflict of interest will not participate in or be permitted to hear management's, the board, or the committee's discussion of the matter except to disclose material facts and to respond to questions. Such person will not attempt to exert his or her personal influence with respect to the matter.
7. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting will not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction and will not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote and abstention from voting will be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of CAPK has a conflict of interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.
8. If required by federal awarding agencies or pass-through entity, CAPK will notify those agencies in writing of any *potential* conflict of interest. (2 CFR Part 200.112 (45 CFR 75.112), *Conflict of interest*)
9. The Board of Directors will review and sign the Conflicts of Interest policies of the Organization every year.

Resolution of Conflicts of Interest

All real or apparent conflicts of interest will be disclosed to the Audit and Pension Committee and the Chief Executive Officer of the Organization. Conflicts will be resolved as follows:

- The Audit and Pension Committee will be responsible for making all decisions concerning resolutions of conflicts involving directors, the Chief Executive Officer, and other members of senior management.
- The chair of the committee will be responsible for making all decisions concerning resolutions of conflicts involving Audit and Pension Committee members.
- The chair of the Board of Directors will be responsible for making all decisions concerning resolutions of the conflict involving the chair of the Audit and Pension Committee.
- The Chief Executive Officer will be responsible for making all decisions concerning resolutions of conflicts involving employees below the senior management level, subject to the approval of the Audit and Pension Committee.

An employee or director may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the chair of the Board.

- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal will be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, will abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the Board.

Disciplinary Action for Violations of This Policy

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her or his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any director, manager, or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A Board member who violates this policy will be removed from the Board of Directors.

POLICY ON SUSPECTED MISCONDUCT

Overview of Misconduct (Ethics, Fraud)

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.

Like all organizations, CAPK faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts, collectively referred to as misconduct throughout this policy, may include, but is not limited to:

- Financial losses and liabilities
- Loss of current and future revenue and customers
- Negative publicity and damage to the Organization's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee morale
- Harm to relationships with clients, contractors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

Our Organization is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Organization.

Definition of Misconduct

For purposes of this policy, misconduct includes, but is not limited to:

- Actions that violate the Organization's Code of Conduct (and any underlying policies) or any of the financial policies included in this manual.
- Fraud (see below).
- Forgery or alteration of checks, bank drafts, documents or other records (including electronic records).
- Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the federal government, or by the Organization in connection with this policy.
- Disclosure to any external party of proprietary information or confidential personal information (protected personally identifiable information-PPH) obtained in connection with employment with or service to the Organization.
- Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel, or other resources.
- Acts that violate federal, state, or local laws or regulations.
- Accepting or seeking anything of material value from contractors or persons providing goods or services to CAPK. Exception: unsolicited gifts valued at \$50 or less; see the CODE OF CONDUCT IN PURCHASING section of this manual.
- Impropriety of the handling or reporting of money in financial transactions.

- Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).
- Failure to disclose any debarment or suspension in accordance with 2 CFR 180.

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Organization, as well as those of our clients, subcontractors, contractors, suppliers, and others with whom the Organization has a business relationship).
- Intentional misstatements in the Organization's records, including intentional misstatements of accounting records or financial statements.
- Authorizing or receiving payment for goods not received or services not performed.
- Authorizing or receiving payments for hours not worked.
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, purchase orders, receiving reports.

CAPK prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers, and others responsible for carrying out the Organization's activities.

Reporting Procedures

If an employee of CAPK has a reasonable belief that an employee or the CAPK has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information by following the procedures as follows OR as detailed in the personnel handbook.

All employees, officers, and volunteers are responsible for immediately reporting suspected misconduct to their supervisor, Chief Executive Officer, Chief Financial Officer, or the Chair of the Audit and Pension Committee. When supervisors have received a report of suspected misconduct, they must immediately report such acts to their manager, Chief Executive Officer, Chief Financial Officer, or the Audit and Pension Committee. If the reporting individual wishes to remain anonymous, the individual will submit a written statement to one of the designated individuals listed.

Whistleblower Protection

The Organization will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A "reporting individual" is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a federal offense or any other possible violation of the Organization's Code of Conduct.

Reporting Individual Protections

A reporting individual may disclose suspected misconduct to a member of management or other employee of CAPK, who has investigative responsibilities. The reporting individual may not be discharged, demoted, or otherwise discriminated against for reporting misconduct the individual

reasonably believes is suspected misconduct as described in the DEFINITION OF MISCONDUCT section of this manual.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Audit and Pension Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the CAPK legal counsel or the Audit and Pension Committee.

See additional information in CAPK's Human Resources Policies and Procedures manual.

Investigative Responsibilities

Due to the sensitive nature of suspected misconduct, supervisors and managers should not, under any circumstances, perform any investigative procedures.

The Chief Financial Officer has the primary responsibility for investigating suspected misconduct involving employees below the Chief Executive Officer and executive management level. The Chief Financial Officer will provide a summary of all investigative work to the Audit and Pension Committee.

The Audit and Pension Committee has the primary responsibility for investigating suspected misconduct involving the Chief Executive Officer and executive level positions, as well as Board members and officers. However, the Audit and Pension Committee may request the assistance of the Chief Financial Officer in any such investigation.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Organization.

In fulfilling its investigative responsibilities, the Audit and Pension Committee will have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the investigative team (as authorized by the Audit and Pension Committee) will have free and unrestricted access to all Organization records and premises, whether owned or rented, at all times. They will also have the authority to examine, copy, and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status, or results of investigations into suspected misconduct will not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

Disciplinary Action

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action will be coordinated with appropriate representatives from the Human Resources Department. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Suspension
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Organization to follow any particular policy or procedure.

Confidentiality

The Audit and Pension Committee and the Chief Financial Officer treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will immediately notify the appropriate individual as stated in the REPORTING PROCEDURES section of this manual and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see REPORTING RESPONSIBILITIES section elsewhere in this manual).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CAPK from potential civil liability.

Disclosure to Outside Parties

Allegations of and information related to allegations of suspected misconduct will not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Organization to aid in an investigation).

However, all known frauds will be disclosed by the Audit and Pension Committee to the Organization's external auditors.

The Organization will disclose, in a timely manner, in writing to federal awarding agencies or pass-through entity, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting federal awards. (*2 CFR Part 200.113, 45 CFR Part 75.113, Mandatory disclosures*)

SECURITY

General Office Security

During normal business hours, all visitors are required to check in with the Receptionist. After hours, a security key and access code are required for access to the offices of CAPK. Keys are issued only to employees of CAPK.

Offices are secured by electronic keypad access and electronic security services. The electronic access code is issued only to employees of CAPK on an as needed basis and is deactivated upon an employee's separation from the Organization.

At the start of each day, or other times as needed, the first employee arriving at the facility is responsible for deactivating the facility's electronic security service, assuming there are no concerns raised as to facility security breaches.

At the close of daily business hours, or other times as needed, the last employee exiting the facility is responsible for securing the facility's electronic security service.

When an emergency plan is triggered due to a recognized disaster, the financial team will split in two and work in at least two separate locations (i.e. remotely or in shifts) to reduce cross-infection and strengthen staff safety measures. The emergency plan will be activated at the direction of the Board of Directors.

Finance Department

A lock will be maintained on the door leading into the CAPK's Finance Department. This door will be closed and locked in the evenings and whenever the Finance Department is vacant. The key to this lock will be provided to key accounting personnel and the Chief Executive Officer, and other personnel as approved by the Chief Executive Officer. The lock will be changed whenever any of these individuals leaves the employment of CAPK.

CAPK's blank check stock will be stored in a fireproof file cabinet in the Finance Department. This cabinet will be locked with a key that is kept in the Finance Department. Access to this file cabinet will be by keys in the possession of the Director of Finance and Accounting Administrator.

Access to Electronically Stored Accounting Data

CAPK utilizes passwords to restrict access to accounting software, modules, and data. Only duly authorized finance personnel with data input responsibilities will be provided login credentials for data entry capability in the system. Program Managers and Board Members will have view-only access to the accounting software for reporting purposes/ dashboard reporting, as approved by the Chief Executive Officer. Information technology staff members are restricted from accessing accounting software.

Finance personnel are expected to keep their passwords secret and to change their passwords on a regular basis. Administration of passwords will be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software, module, and data files necessary for each employee's required duties. On an annual basis, CAPK performs a review of accounting software users to ensure they have the appropriate access levels. Unnecessary access will be rescinded.

Storage of Sensitive Data

In addition to accounting and financial data stored in the Finance Department, other sensitive data, including protected personally identifiable information (PII), such as social security numbers of employees and/or clients data may be stored in areas other than the Finance Department. Locations of sensitive data include, but are not limited to:

1. Other Organization departments such as Executive Office, Human Resources, Operations, etc.
2. Electronic or on-line storage

2 CFR Part 200.79 (45 CFR 75.2) defines "personally identifiable information" (PII) as "information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual.

"Protected personally identifiable information" (PII) is defined as "an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts."

Recipients are required to take as much as reasonable effort as possible to limit access to PII. (2 CFR Part 200.303(e)) (45 CFR Part 75.303(e))

The Organization's policy is to minimize the storage of sensitive data outside the Finance Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Finance Department as soon as possible and in accordance with the Organization's RECORD RETENTION policies.

Please see the Organization's technology policies for standards for electronic and on-line storage and the RECORDS RETENTION policy in this manual for retention periods.

Destruction of Consumer Information

As stated elsewhere in this manual, all sensitive data must be securely stored and shredded when no longer needed. CAPK will also shred/delete all consumer information obtained by the Organization for any reason. Shredding will be performed on a schedule determined by each department that possesses such data, and the schedule will be made a part of the Record Retention policy (see the RECORD RETENTION section of this manual).

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is the collection of all asset, liability, net assets, revenue, and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

CAPK's chart of accounts is comprised of six types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses
6. Transfers and Allocations

In compliance with the Standards for Financial Management Systems, CAPK will identify in its accounts all federal awards received and expended and the federal programs under which they were received. *(2 CFR Part 200.302(b)(1)), 45 CFR 75.302(b)(1)* To comply with this regulation, CAPK's account numbers will be used to identify federal awards received and expended. There are five segments in the structure of the chart of accounts:

- Account (4 digits)
- Fund (6 digits)
- Activity (4 digits)
- Function (3 digits)
- Location (3 digits)

Distribution of Chart of Accounts

All CAPK employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts, or the section of the chart of accounts applicable to their program. As the chart of accounts is revised, an updated copy of the chart of accounts will be promptly distributed to these individuals.

Control of Chart of Accounts

The Chief Financial Officer monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts must be

approved by the Chief Financial Officer, who ensures that the chart of accounts is consistent with the Organizational structure of CAPK and meets the needs of each division and department.

Accounting Estimates

CAPK utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

1. Allowance for doubtful accounts/ Uncollectible receivables/ Provisions for losses/ Promises to give
2. Amount of obsolete inventory
3. Useful lives and residual values of property and equipment
4. Fair market values of investments
5. Fair market values of donated assets
6. Values of contributed services
7. Cost allocation calculations
8. Fair values based on Level 3 inputs (i.e. based on unobservable inputs)

The Chief Financial Officer will reassess, review, and approve all estimates on a yearly basis. All conclusions, bases, and other elements associated with each accounting estimate will be documented in writing. All material estimates and changes in estimates will be disclosed to the Budget and Finance Committee, the Audit and Pension Committee, and the external audit firm.

Disclosure regarding estimates will describe the nature of the estimate's uncertainty and will indicate that it is at least reasonably possible that a change in the estimate may occur in the near term (i.e. within one year of the date of the annual financial statements).

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger will be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of capital assets
2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries will be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

All journal entries not originating from subsidiary ledgers will be authorized in writing by the Chief Financial Officer or the Director of Finance by initialing or signing the entries.

Reconciliation of Accounts

To ensure the accuracy of the CAPK's financial reporting, the CAPK will prepare and document reconciliations of asset and liability general ledger accounts for each reporting period. Reconciliations will prove that the balances presented in the general ledger of the CAPK agree with independent supporting documentation (i.e. bank statements, physical inventory counts, lender records). Sub-ledger accounts will be reconciled to its general ledger account (control account) each reporting period.

Reconciliations will be reviewed by the Chief Finance Officer, Director of Finance or designated accounting staff who was not part of preparing the reconciliation or supporting documentation. Any discrepancies will be immediately investigated and resolved in a timely manner.

Spreadsheet Management

Spreadsheets are an integral component of the CAPK's information and decision-making framework to assist in the tracking and processing of financial and business information. Significant spreadsheets used by the CAPK support the following functions:

- **Financial reporting**– these spreadsheets directly determine financial statement transaction amounts or balances that are subsequently recorded in the general ledger, act as a key control in the financial reporting process (e.g. balancing and/or reconciling significant accounts) or create or support financial reports or disclosures.
- **Analytical**- these spreadsheets are used to support the management decision-making process.
- **Operational**- these spreadsheets are used to facilitate tracking and monitoring of workflow to support operational processes, such as listing of open claims, unpaid invoices, or other information.

Significant spreadsheets will have the following controls to help ensure data integrity and reduce risk of data loss:

- **Access control**- significant spreadsheets will be saved on a secured organization-owned server and not a C:\ drive or personal hard drive. Access to the spreadsheet will be restricted to only those with a legitimate business purpose to access the file. Spreadsheets will be password protected to provide additional security for high-risk or sensitive content.
- **Input control**- data cells that calculate, summarize, or contain a formula will be locked.
- **Change control**- spreadsheet changes will be logged, described, tested, and documented. Updated spreadsheets will be referenced with the version number and publication date.
- **Documentation or record control**- spreadsheets that are printed to comply with record retention policies, grant documentation requirements, or {list other requirements}, will include standard headers and footers that identify the CAPK, department, spreadsheet name, date, and time.

Prior to the development and implementation of complex spreadsheets to support financial calculation or information, the Finance Department will work with the Information Technology department, contracted Information Technology consultant to evaluate whether the calculation or information extraction can be completed by the financial system versus a separate manual spreadsheet.

ADMINISTRATION OF FEDERAL AWARDS

Definitions

CAPK may receive financial assistance from a donor/grantor agency through grants and cooperative agreements. Throughout this manual, federal assistance received in either of these forms will be referred to as a federal “award.”

See REVENUE section for definitions of revenue received by CAPK.

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals will be reviewed by the Chief Financial Officer prior to submission to government agencies or other funding sources to ensure the proposed budget includes all appropriate costs. All appropriate costs included in the application to the funding source will also include a request for funding to reimburse CAPK for a fair share of the entity’s administrative, management, or other organization-wide administration (indirect) costs.

All funding opportunities will be evaluated by the Chief Executive Officer or designee to determine CAPK’s capacity to comply with the grant terms and conditions, the reporting requirements, alignment with organization’s mission and strategic priorities, and the resource burden required to administer the funding.

Grant applications greater than \$100,000 will be approved by the Board of Directors. The full Board of Directors (or appropriate Board committee) will approve acceptance of all grants. The full Board of Directors will be involved in all decisions concerning new funding sources.

CAPK may refuse to consider grants based on its analysis of the cost/benefit of administering such awards and all financial resources available to appropriately cover all reasonable costs. Final proposals will be reviewed and approved in writing by the Board of Directors and the Chief Executive Officer.

The Head Start/Early Head Start Policy Council must approve the Head Start/Early Head Start grant application prior to its submission.

Post-Award Procedures

After an award has been made, the following steps will be taken:

1. Verify the terms and conditions of the grant or contract. The Finance Department and Program Managers will review the terms, time periods, award amounts, and expected expenditures associated with the award. A *Catalog of Federal Domestic Assistance* (CFDA) number will be determined for each federal award. All reporting requirements under the contract or award will be summarized.

2. Create new general ledger account numbers (or segments). New accounts will be established for the receipt and expenditure categories in line with the grant or contract budget. Also see CONTROL OF CHART OF ACCOUNTS section of this manual.
3. Gather documentation. See the DOCUMENT ADMINISTRATION section for details.

Compliance with Laws, Regulations, and Provisions of Awards

CAPK recognizes that as a recipient of federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a federal agency:

1. For each federal award, an employee within the department responsible for administering the award will be designated as Grant Manager.
2. Each Grant Manager will attend a training on grant management prior to beginning his or her role as a Grant Manager (or as early in their functioning as a Grant Manager as practical). Thereafter, all Grant Managers will attend refresher/update courses on grant management every two years.
3. The Grant Manager will take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract (also see POST-AWARD PROCEDURES section of this manual):
 - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
 - b. Review *2 CFR Part 200, 45 CFR Part 75, Appendix XI, Compliance Supplement* (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all federal awards.
 - c. Review the section of the Catalog of Federal Domestic Assistance (CFDA) applicable to the award.
 - d. The Grant Manager will communicate grant requirements to those who will be responsible for carrying them out or be impacted by them.
4. The Finance Department will forward copies of applicable grant regulations to the Grant Manager (such as OMB regulations, pertinent sections of compliance supplements, and other regulations).
5. The Grant Manager and/or the Finance Department will identify and communicate any special changes in financial policies and procedures necessitated by federal awards as a result of the review of each award.
6. The Grant Manager will take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard will include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to 2 CFR Part 200 [45 CFR Part 75] Appendix XI, Compliance Supplement, and communications with federal awarding agency personnel.
7. The Grant Manager will inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The Grant Manager will also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Document Administration

For each grant/award received by CAPK from a federal, state, or local government agency, a master file of documents applicable to the award will be prepared and maintained in either a paper, electronic or hybrid form. The responsibility for assembling each master file will be assigned to the Chief Financial Officer and Program Manager assigned to administer the program. The Program Manager will provide copies (paper and/or electronic), access to master file to the Finance Department of all of the grant/award master file documents.

The master file assembled for each government award will include the following documents, as applicable (including originals of all documents received from the awarding agency):

1. Copy of the initial application for the award and corresponding budget, including documentation of Board approval
2. All correspondence to and from the awarding agency post-application, leading up to and subsequent to the award
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award
5. Copies of pertinent laws and regulations, including awarding agency guidelines, associated with the award
6. Subsequent grant modifications (financial and programmatic)
7. Results of any monitoring visits conducted by the awarding agency, including resolution by CAPK of any findings arising from such visits
8. Prior written approvals from awarding agency
9. Copies of program and financial reports
10. Correspondence and other documents resulting from the closeout process of the award

The original grant document file will remain in the Finance Division in a locked file room and stored on a shared accounting drive, with access granted in accordance with the security and access policies elsewhere in this manual OR in the Organization's risk management, information technology, other manual. The Program Manager will maintain a separate file of frequently requested documents that will consist of photocopies or electronic copies of the documents included in the secure grant document file. The purpose of this file of copied documents is to limit the potential for loss of valuable documents. Any other CAPK employee making a valid request for access to award documents will be provided with limited access to the documents.

This file will also be established in a secured electronic read-only format and made available on the Organization's network to appropriate personnel within the organization.

Closeout of Federal Awards

CAPK will follow the closeout procedures described in *2 CFR Part 200.343*, *45 CFR Part 75.381*, *Closeout*, and in the grant agreements as specified by the granting agency.

CAPK and all subrecipients will liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement, at a minimum.

POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS

REVENUE

Definitions of Revenue

The following definitions will apply with respect to the policies described in this manual:

Contribution – A receipt of cash or other assets (property, etc.), including promises to give, collections, similar assets by to the Organization, or a reduction, settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity or individual. A contribution may or may not include a donor-imposed condition or restriction (stipulation).

Donor-Imposed Condition – A donor-imposed stipulation that represents a barrier that must be overcome before the recipient is entitled to the assets transferred or promised. Failure to overcome the barrier gives the contributor a right of return of the assets it has transferred or gives the contributor a right of release from its obligation to transfer its assets. In practical terms, this means a donor has imposed some type of stipulation or barrier other than a purpose or time period stipulation (which is defined as a donor-imposed restriction below) and that condition has some degree of uncertainty as to whether or not it will occur, and if the condition is not met, the Organization is not entitled to the contribution. Conditions may or may not be within the control of the Organization. (An example of a donor-imposed condition is the stipulation by a funding source that an organization must incur allowable expenditures prior to reimbursement, and that any advanced funds be returned if allowable expenditures are not incurred within the period of performance.)

Donor-Imposed Restriction – A donor-imposed stipulation that specifies a use for the contributed asset that is either limited to a specific future time period, specific program or service, or is more specific than the broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Articles of Incorporation or Bylaws. Restrictions on the use of an asset may be temporary or perpetual (permanent).

Exchange Transaction – A reciprocal transaction in which CAPK and another entity each receive and sacrifice something of approximately equal value.

Nonexchange Transaction – One entity receives something of value without directly giving value in exchange. Nonexchange transactions may include grants.

Nonreciprocal Transfer – A transaction in which an individual or entity incurs a liability or transfers assets to CAPK without directly receiving value in exchange.

Promise to Give – A written or oral agreement to contribute cash or other assets to CAPK.

Examples of CAPK revenue sources may include the following:

Contracts with customers – this may include exchange transactions.

Contributions – this may include contributions with or without donor-imposed restrictions or donor-imposed conditions, nonreciprocal transfers. Contributions might be recognized upon completion of a nonreciprocal transfer, or when a donor-imposed condition or restriction is met.

Fee-for-service income or fixed amount awards – this may include exchange transactions, reciprocal transfers, etc.

Membership dues – this may include contributions, exchange transactions, or both.

Private grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Program income – this may include exchange transactions.

Reimbursement grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Revenue Recognition Policies

CAPK receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant revenue, Conditional or Restricted Contribution-Based** – Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards). Grant revenue from federal and state governments is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts. Funds received with conditions will be accounted for as a refundable advance until the conditions have been substantially met or explicitly waived by the funder.

Reimbursement grants are billed/invoiced monthly, or as funders require, based on allowed, incurred expenses. Private grants are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.

2. **Grant revenue, Exchange-Based** – As services are performed, based on other terms of the award/contract (for fixed price, unit-of-service, and other types of awards).
3. **Contributions, Donations, Unconditional Grants** – Recognized as income when received, unless accompanied by donor-imposed conditions. All pledges, bequests and endowments will be recognized in accordance with GAAP. Conditional contributions will be recognized as income upon the satisfaction of the condition. Contributions may be solicited or unsolicited. (See CONTRIBUTIONS ACCOUNTING section of manual.)

Contributions received with conditions will be accounted for as a refundable advance until the conditions have been substantially met or explicitly waived by the donor. Contributions or grants received without conditions (unconditional grants) will be recognized when received.

4. **Noncash (In-kind) Contributions or Gifts In-kind** – Recognized as income when received. Contributed services will be recognized as income in the GAAP financial statements only to the extent that the contributed services possess either one of the following characteristics:

- a. The service creates or enhances a non-financial asset (e.g., land, buildings, intangible assets, etc.).
- b. The service requires a specialized skill, it is provided by an individual possessing that skill, and the service is one that would typically need to be purchased if it had not been contributed to the organization.

All noncash contribution income received will be recorded at fair value. (Also see the COST SHARING AND MATCHING and CONTRIBUTIONS ACCOUNTING sections of this manual.)

The entity benefits from personal services provided by a significant number of volunteers. This donated personal service to the entity's program operations and fundraising campaigns do not meet the criteria for recognition in the financial statements.

5. **Promises to Give** – Recognized as income upon receipt of clear communication of the promise from the donor or the donor's legal representative (e.g., trustee, attorney, etc.), unless accompanied by a condition or conditions. Conditional promises to give will be recognized as income when any condition or conditions on which they depend are substantially met.

Unconditional Promises to Give

- Unconditional promises to give will be recorded as assets and increases in net assets with donor restriction (contribution income) in the period that CAPK receives communication of the promise.
- Unconditional promises to give that are to be collected within one year will be recorded at their face value, less any reserve for uncollectible promises, as estimated by management.
- Unconditional promises to give that are collectible over time periods in excess of one year will be recorded at their discounted net present value.
- Accretion of discount on such promises to give will be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that will be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to CAPK at the time the Organization receives a promise from a donor, considering the dollar amount of the promise and the time period of the promise (e.g., for promises of less than \$100,000, the Organization will generally use the interest rate applicable to certificates of deposit for the same approximate duration available from its bank).
- When the final time or use restriction associated with a contributed asset has been met, a reclassification between net assets with donor restrictions and net assets without donor restrictions will be recorded.

Conditional Promises to Give

The Organization will not record an asset or contribution income for any conditional promise to give until the donor's condition or conditions are substantially met. The Organization will maintain a record of such conditional promises to give and monitor these gifts for purposes of identifying when the condition associated with each such promise has been satisfied. This

schedule will also be used in connection with preparing the Organization's footnote disclosures associated with contributions.

6. **Program Revenue** – Defined as gross income generated by a supported activity or earned as a result of an award or program. Examples include use or rental of property paid for with federal funds or fees earned for services performed. Revenue is recognized when services are rendered and is due in accordance with written agreement or when service is provided.
7. **Membership dues** – membership dues may contain elements of both exchange transactions and contributions based distinguishing indicators such as the extent and duration of benefits received by members. The Chief Financial Officer or Director of Finance will evaluate the indicators in accordance with accounting standards to determine timing and amount of revenue to be recognized.

Membership dues are billed annually for the next membership term. Funds are received in full.

8. **Fee-for-Service Income** – Recognized as income when services are rendered in accordance with the terms of the contract with the customer unless collection of amounts due is in question. In this case, revenue is recognized when payments are received.

Fee for service income is billed according to contract terms and conditions, based on the number of units of services provided.

9. **Interest, dividends, rents, or other forms of ordinary income** – monthly accrual based on when it was earned. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law. See ENDOWMENT FUNDS RECEIVED and INVESTMENTS sections elsewhere in this manual.
10. Immaterial and other lesser sources of revenue such as transportation fees, meal charges, or child care fees will be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the Chief Financial Officer or Director of Finance.

Immaterial or other lesser sources of income will be collected and recorded when the services are provided.

Exchange revenue will be recognized based on the terms included in a valid, enforceable contract. All new contracts will be reviewed to ensure they are valid and enforceable and contain the information necessary to determine how to recognize revenue (e.g., clearly identified performance obligations).

To prepare required revenue recognition disclosures, CAPK will review revenue streams and identify whether exchange revenue will be recognized at a point in time or over time. As part of this process, CAPK will determine the status of any contract assets and liabilities (e.g., contract receivables or deferred revenues).

Also see CLASSIFICATION OF INCOME in BILLING/INVOICING POLICIES and NET ASSET sections of this manual.

Distinguishing Contributions from Exchange Transactions

CAPK receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. CAPK will consider the factors included in FASB ASC 958-605 and ASC Topic 606, when determining whether income will be accounted for as contribution income, exchange transaction revenue, or both.

Classification of Revenue

All revenue received by CAPK is classified as "without donor-imposed restriction," with the exception of the following, which will be classified as "with donor-imposed restriction":

1. Grants and other awards received from government agencies or other grantors, which are restricted and have not been released through the performance of program services or the passage of time.
2. Special endowments received from donors requesting that the funds be restricted for specific purposes in perpetuity.
3. Revenue earned from endowment funds (e.g., interest and dividends, gains and losses) in connection with endowments where the donor has explicitly stated that earnings on an endowment be restricted for specific purposes or for which the Board has interpreted the relevant state UPMIFA law as preserving the earnings on donor endowments as restricted. (Also see INVESTMENT section of this manual.)

From time to time, CAPK may raise other forms of contribution revenue which carry stipulations that the entity utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this documentation revenue is received, CAPK will classify this as revenue with donor-imposed restrictions.

As with all net assets with donor-imposed restrictions, when the restriction associated with a contribution has been met (due to the passing of time or the fulfillment of the purpose for which the contribution was restricted), CAPK will reclassify the related net assets from net assets with donor restrictions to net assets without donor restrictions in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

Revenue received with donor-imposed restrictions may be reported as revenue without donor-imposed restrictions if the restrictions are met in the same reporting period.

In the event the CAPK Board of Directors determines that it is appropriate to set revenue funds aside for specific projects, such funds will be classified under "Net Assets without Donor Restriction," labeled "Board-Designated," and reported as a separate component of net assets.

Also see REVENUE RECOGNITION and NET ASSET sections of this manual.

COST SHARING AND MATCHING

Overview of Cost Sharing or Matching

CAPK values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or federal agency regulations identify specific values to be used. CAPK will claim contributions as meeting a cost sharing or matching requirement of a federal award when all of the following criteria are met in accordance with 2 CFR Part 200.306, 45 CFR 75.306:

1. The contribution is verifiable from CAPK records.
2. The contribution is not included as a contribution (or match) for any other federally-assisted project or program.
3. The contribution is necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. The contribution is allowable under the federal cost principles, *2 CFR Part 200, 45 CFR Part 75, Subpart E, Cost Principles*.
5. The contribution is not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
6. The contribution is provided for in the approved budget when required by the federal awarding agency.
7. The contribution conforms to all provisions of federal administrative regulations, *2 CFR Part 200, 45 CFR Part 75, Subpart D, Post Federal Awards Requirements*.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i), 45 CFR Part 75.306(i) to establish its value. Head Start Memorandum ACF-IM-HS-17-01 requires that an appraiser must be licensed for the type of property appraised, generally commercial real estate, and appraisal of more than three years old cannot be used to establish current fair market value of real property.

Documentation

CAPK requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. The Finance Department will design and distribute the forms used to document the non-Federal share. Each program that uses volunteer labor will obtain the following information, to the extent feasible, by the requesting the volunteer complete the provided form. recording the same information required from employees to document time worked. The documentation will include:

1. Volunteer's name and address
2. Date service was performed
3. Period of service (equal to payroll period dates)
4. Hours volunteered, if applicable
5. Volunteer's signature
6. Signature of staff having knowledge of donation or service, authorizing signature
7. Description of service performed, volunteer activity
8. Start and end time and total hours volunteered; hour donated (time in and out)

9. Rate applied to the activity
10. Total valuation for the time period
11. Other information necessary to comply with the grant/award/program matching requirements

For contributions other than donated labor, the form(s) will contain the following information:

1. Date received
2. Type of donation, e.g. cash, services or goods received
3. Name of donor
4. Address of donor
5. Value of the donation
6. Signature of the donor
7. Signature of the employee receiving the donation
8. Also see GIFT ACCEPTANCE and CONTRIBUTIONS policies elsewhere in this manual.

It is the responsibility of each Program Director or Coordinator (depending on the activity or donation) to instruct the donor or volunteer in filling out the proper form to ensure all donations are recorded. Head Start and Early Head Start teachers will oversee the recording of volunteer time in the classrooms.

The original form (sign-in sheets, volunteer timekeeping document) will be given to the Finance Department monthly to be tallied, valued, and recorded in the appropriate database and/or software for tracking and reporting, and recorded in the entity's financial records, as appropriate. The documentation will indicate the basis for the value placed on the contribution.

Monthly summary reports will be prepared by the Finance Department, which then will be forwarded to the Program Directors for monitoring required match.

Valuation and Accounting Treatment of Cost Sharing or Matching

Cost sharing, match, or in-kind typically falls into one of the following categories; however, others may be identified by CAPK:

- Cash
- Space, buildings, land, and equipment
- Volunteer time and services
- Supplies

The following sections discuss the valuation and accounting treatment for each category.

Cash

- CAPK will recognize cash contributions as matching income in the period in which the funds are spent on allowable program costs.
- Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public or are customarily given to other nonprofit organizations. Discounts taken as in-kind must be supported by documentation provided by the contractor stating that it is providing the discount in support of the program.

Space, Buildings, Land, and Equipment

Buildings, Land, and Equipment

If the purpose of the contribution is to assist the Organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency, provided the donation meets the criteria in the OVERVIEW section above.

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value of the depreciable asset as match.

Buildings, land, and equipment are valued at their fair market value as determined by an independent certified real property appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file.

Donations of long-lived assets are recognized as contributions when received, regardless if the asset is used as match. See the VALUATION OF NONCASH (IN-KIND) CONTRIBUTIONS section elsewhere in this manual.

Space

- Will be valued at the fair rental value of comparable space as established by an independent certified real property appraisal of comparable space and facilities in a privately-owned building in the same locality.
- Information on the date of donation and records from the appraisal will be maintained in a property file.
- If the donation is a less than an arms-length transaction, the value will be based on actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.), not to exceed fair market value.

Volunteer Time and Services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be counted as match (in-kind) if the services are an integral and necessary part of the program.

Volunteer services will be valued at rates consistent with those paid for similar work in the Organization. For skills not found in the Organization, rates will be consistent with those paid for similar work in CAPK's labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

CAPK requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. Each program that uses volunteers will provide the volunteers a timekeeping document which collects the following information:

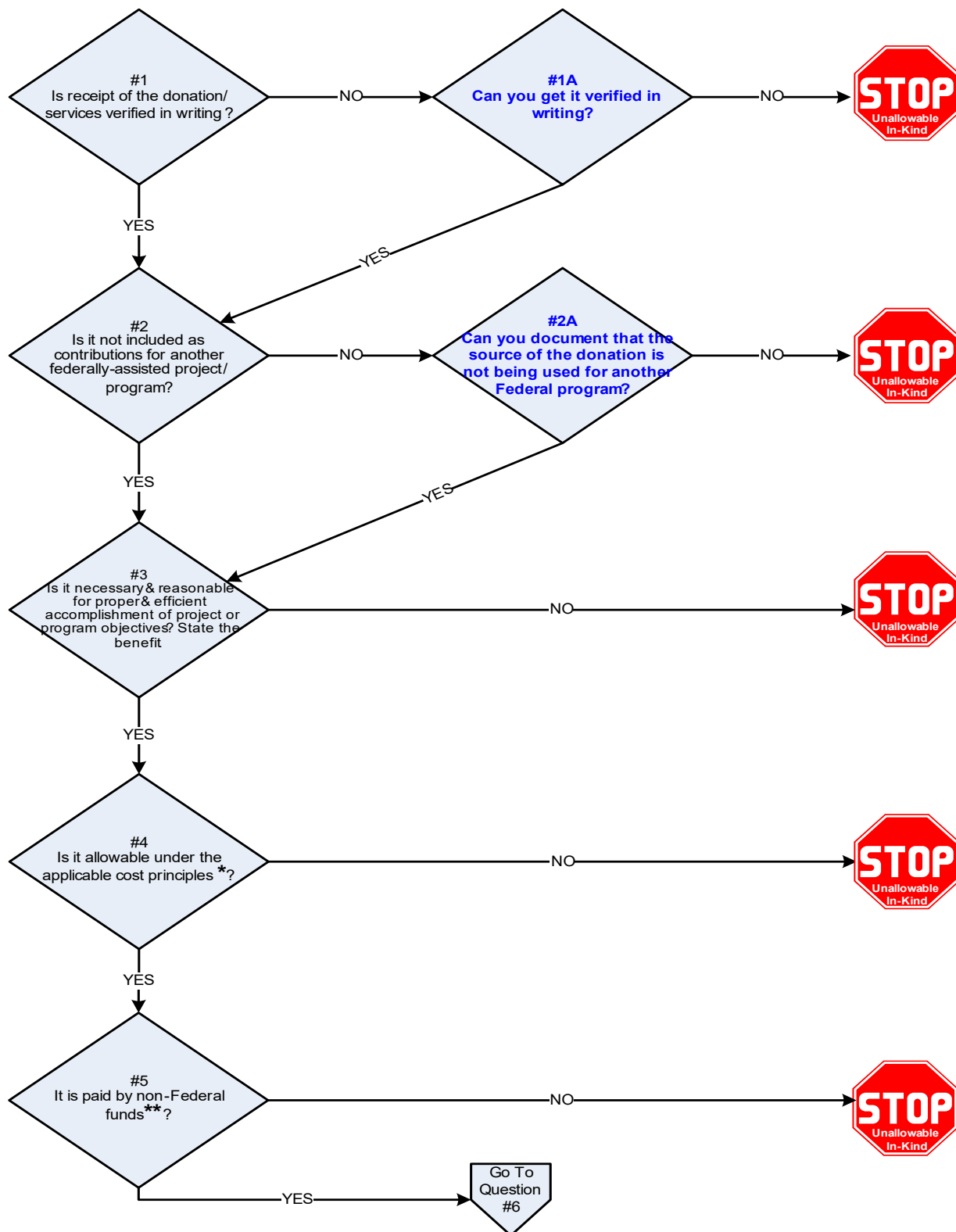
- Date service was performed
- Volunteer name and address
- Hours donated (time in and out)
- Service provided
- Signature of volunteer
- Signature of authorized staff
- Other information necessary to comply with the grant/award/program matching requirements

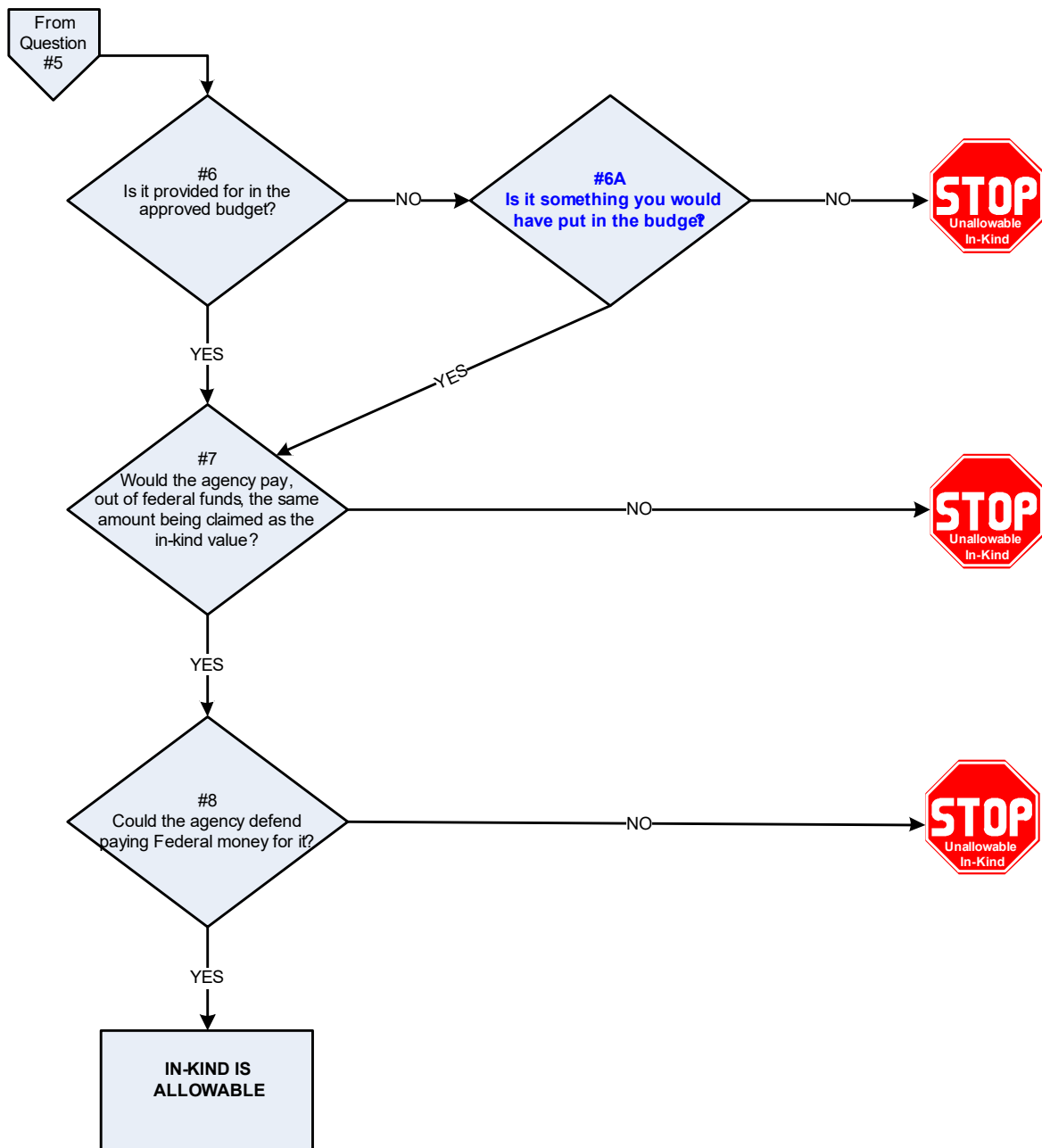
The volunteer timekeeping document will be delivered to the Finance Department monthly so they can be tallied, valued, and recorded as in-kind in the accounting records.

Supplies

Donated supplies must be used in the program and will be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items with federal funds.

IN-KIND ALLOWABILITY FLOWCHART





* **2 CFR Part 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

** Except where authorized by Federal statute to be used for cost sharing or matching

Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically :

1. USDA funds are of Federal origin and therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities .
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program" as required by the Housing and Community Development Act (Grants Administration Manual, Section 3.05.408(b)(1-4))

GIFT ACCEPTANCE

Overview of Gift Acceptance Policies

A gift/contribution is consideration given to the Organization for which the donor receives no direct benefit and requires nothing in exchange (it is nonreciprocal) other than assurance that the intent of the contribution will be honored by CAPK. Two broad principles apply to all gifts given to the Organization:

1. A gift will not be accepted that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors.
2. A gift will not be accepted unless there is a reasonable expectation that acceptance of the gift will ultimately benefit CAPK.

CAPK will not accept any donations that imply endorsement of businesses, products or services. Donor businesses may not use CAPK's name for promotion of any product or service.

Categories of Gifts

Gifts to the Organization are classified into two categories, based on the level of risk associated with acceptance of the gift.

Gifts of **marginal risk** include the following:

- Cash and cash equivalents (e.g., certificates of deposit)
- Gifts of securities actively traded on a U.S. public market (e.g., publicly-traded stocks, mutual funds, corporate and government bonds, etc.)
- Personal property with a fair value of less than \$5,000 (new or used)

Gifts of the preceding three categories will be considered to be of marginal risk only if they are either unrestricted or restricted to one specific existing CAPK program.

Gifts of **greater-than-marginal risk** include the following:

- Any gift requiring the acceptance of a restriction that:
 - Is not clearly identifiable with an existing program of CAPK,
 - Would require the addition or modification of a CAPK program,
 - Would not be consistent with the mission of CAPK,
 - Would not be consistent with CAPK's tax-exempt purpose under Internal Revenue Code (IRC) section 501(c)(3),
 - Would require the reclassification of net assets without donor restrictions to net assets with donor restrictions
 - Would violate any federal, state, or local law or regulation, or
 - Would result in excessive control to the donor, or anyone designated by the donor, over the subsequent use of the contributed asset.
- Any gift from a donor involved in businesses or activities that may be deemed to be inconsistent with the mission of CAPK

- Personal property with a fair value of \$5,000 or more (new or used)
- Real property (either an outright gift of property or the donated use of such property)
- Non-publicly-traded securities (e.g., ownership interests in privately-held businesses, partnerships, etc.)
- Charitable remainder trusts
- Charitable lead trusts
- Conditional promises to give/pledges
- Unusual items or items of questionable value (including works of art, animals, historic artifacts, memorabilia, etc.)
- Life insurance
- Notification of the intent to give noncash assets through a bequest

Gift Acceptance Procedures

Gifts of marginal risk may be accepted by the Chief of Business Development without any further review and approval. Gifts of greater-than-marginal risk may be accepted only after review and approval of the Board of Directors. This review and approval will be documented on a Gift Acceptance form in the meeting minutes.

It is also the policy of CAPK to liquidate all gifts of publicly-traded securities within ten-(10) days of receipt unless it is determined by the Chief Financial Officer that holding the securities as an investment of the Organization would be fiscally prudent, appropriate, and consistent with the Organization's investment policies.

See CONTRIBUTED ASSETS and CONTRIBUTIONS ACCOUNTING sections of this manual.

CONTRIBUTIONS ACCOUNTING

Donor Privacy

CAPK respects the privacy of its donors and also recognizes that donors wish to be connected to the Organization. CAPK uses donor information to notify them of information, plans and activities. Donor information is shared with staff, Board members, volunteers and consultants on a “need-to-know” basis.

CAPK does not share their donor list with any third-party unless donor permission has been granted. Requests to remain anonymous will be honored in accordance with Organization policies and IRS rules.

Valuation of Noncash (In-kind) Contributions

As stated in the preceding section, all noncash contributions of assets will be recorded at their fair value as of the date of the gift. Fair values used in accounting for donated assets will be determined by the entity, if the fair market value of the donation is less than \$500. Noncash donations valued over this amount will be provided by the donor. (See subsequent policies associated with IRS Form 8283.)

The determination of the fair value of donated assets will be determined as follows:

1. For contributions of publicly-traded securities, fair value will be determined by the Chief Financial Officer based on a web-based search (using E*Trade) of the closing price of the security on the date that the security was transferred to CAPK. In addition, a printout of this Web search will be retained in the Finance department’s records for future reference and substantiation of this procedure.
2. For contributions of personal property, fair value will be determined by the Director of Operations, using appropriate public records (price lists for new assets, other guides for used assets) subject to the review and approval of the Chief Financial Officer – such valuation documented using a standard form.
3. For contributions of real property, fair value will be determined by an appraisal performed by an independent appraiser hired by CAPK (not an appraiser hired by the donor).
4. For contributions of all other assets, fair value will be determined by the Chief Financial Officer.
5. The Organization will report contributed in-kind assets as a separate line item in the statement of activities and disclose the amount of contributed in-kind assets received by category and additional information for each category of contributed in-kind assets received as necessary.

Contributed services that meet any of the following criteria will be recognized as contributions in the financial statements under Generally Accepted Accounting Principles (GAAP) (FASB ASC 958-605):

1. Create or enhance nonfinancial assets.
2. The service:
 - a. Requires specialized skills (those provided by accountants, lawyers, architects, doctors, nurses, teachers, carpenters, electricians, plumbers, or other professionals and craftsmen).
 - b. Is provided by individuals who possess those skills.

- c. Would typically need to be purchased if not contributed. An organization should only consider whether it would otherwise need to purchase the service, not whether it could afford to purchase the service.

Services that do not meet the preceding criteria will not be recognized in the financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). In-kind volunteer time used for cost sharing or matching that do not meet the GAAP criteria will be tracked and reported separately for grant purposes only.

See REVENUE RECOGNITION section of this manual for criteria for recognizing contributed services under GAAP.

For contributed services that meet the previously described criteria for recording, the fair value of the services will be determined by multiplying the hours worked by each volunteer, as documented on the Organization's Volunteer Time Sheet, by an applicable hourly rate, documentation provided by the service provider. The applicable hourly rate will be determined by position responsible for determining the rate and will generally be equal to an estimate of an hourly wage rate plus estimated employee benefits costs at define benefit percentage or where to examine the calculated percentage or an hourly rate typically charged by external contractors possessing the skills provided by the volunteer.

All determinations of hourly rates used to value contributed services will be reviewed, documented, and approved by the Chief Financial Officer or Director of Finance.

Also see revenue COST SHARING AND MATCHING (IN-KIND), DEFINITIONS OF REVENUE, NON-INTEREST BEARING NOTES PAYABLE, and REVENUE RECOGNITION POLICIES sections elsewhere in this manual.

Receipt of Donations Procedure

Upon receipt, all monetary donations will be processed according to the RECEIPTS policies elsewhere in this manual. Information on restriction of gifts will be communicated to the Finance Department so the gift can be recorded and governed according to the wishes of the donor. After funds are deposited, check copies, cash receipts, source of the gift, intended use and any other information included with the gift is delivered to the appropriate program/division. The Community Development Department will acknowledge gifts within three-(3) business days of receipt. Please see the RECEIPTS, ACKNOWLEDGEMENTS, AND DISCLOSURES section.

The accounting system and the donor database must be reconciled to each other at least monthly.

Receipts, Acknowledgements, and Disclosures

CAPK and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying regulations. To comply with those rules, CAPK will adhere to the following guidelines with respect to contributions received by the Organization.

The program will provide a receipt to the donor for every separate contribution received over \$250, at the end of the calendar year, each quarter. All receipts will include the following information:

1. The amount or value of donation received and/or a description (but not an assessment of the value) of any noncash property received.
2. A statement of whether CAPK provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received.
3. If any goods or services were provided to the donor by CAPK, a description and good faith estimate of the value of those goods or services.

Quid Pro Quo Transactions

When CAPK receives cash in excess of \$75 or noncash property with a value in excess of \$75 as part of a quid pro quo transaction, the Organization will follow additional disclosure procedures in conformance with Internal Revenue Service (IRS) rules. A "quid pro quo transaction" is one in which CAPK receives cash or other assets in a transaction that is part contribution and part exchange transaction (i.e. value of the goods or services provided to the donor by CAPK is less than the value of assets provided by the donor. In such instances, CAPK will provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by CAPK may be deducted as a charitable contribution. The receipt will also include a good faith estimate of the fair market value of the goods or services provided to the donor by CAPK.

All estimates of the fair market value of goods or services provided by CAPK will be prepared by the Finance Department.

CAPK complies with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

Noncash Donations

The Chief Financial Officer will provide a signed Form 8283 to donors who have made a noncash contribution, as requested.

- Signature of an organization official on Form 8283 signifies an acknowledgment that CAPK is a qualified charitable organization and if CAPK sells, exchanges, or disposes of the property within three-(3) years after the date of receipt, it will file Form 8282 with the Internal Revenue Service (IRS) and give a copy of the form to the donor.
- Signature on Form 8283 does not represent any level of certification of, or agreement to, the valuation of the gift that has been assigned by the donor or the donor's appraiser, but it does serve to inform CAPK of the value intended to be deducted by the donor, which is useful in connection with the subsequent filing of Form 8282.
- Any Form 8283 presented by a donor for signature by CAPK will be reviewed, along with the donated asset and any relevant documentation pertaining to the asset's description and condition, by the Chief Financial Officer, who will have final responsibility for agreeing or disagreeing with the donor's description of the asset and for signing the Form 8283.

- The Chief Financial Officer will retain a copy of any Form 8283 that has been signed and will forward a copy of each Form 8283 to the Director of Operations for subsequent tracking of the donated asset. (See below.)

When CAPK subsequently sells, exchanges, or disposes of contributed noncash assets within three-(3) years of the date of its receipt, CAPK will file Form 8282 within 125 days after disposition. However, filing of this form is not required if:

- The property is valued at \$500 or less, or
- The donated assets are consumed or distributed in fulfillment of the Organization's tax-exempt mission.
- Responsibility for tracking donated assets and determining whether filing Form 8282 is assigned to the Director of Operations. It is the policy of CAPK to file such forms in a timely manner (within 125 days of sale).
- Upon completion of a Form 8282 by the Director of Operations, the form will be reviewed and signed by the Chief Executive Officer. The form will be mailed to the IRS by the Director of Operations.
- A copy of the completed form will be given to the donor.

Endowment Funds Received

It is the policy of CAPK to establish and accept endowments for the benefit of one or more programs or purposes within the scope of the Organization's mission, subject to the GIFT ACCEPTANCE policies described elsewhere in this manual.

It is also the policy of the Organization to account for all endowments in accordance with any and all explicitly communicated donor-imposed restrictions that have been accepted by the Organization, including restrictions associated with the classification of subsequent interest income, dividend income, realized gains and losses, unrealized gains and losses, and other investment income, as well as future appropriations and expenditure of endowment funds. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law. To the extent the Organization has accepted an endowment that does not include explicit donor restrictions regarding subsequent accounting for and classification of the endowment or investment income or for the appropriation and expenditure of endowment funds, CAPK will follow appropriate federal and state guidelines.

The interpretation of how federal and state guidelines applies to a particular endowment of CAPK will be made by the Chief Financial Officer and subject to the review and approval of the Budget and Finance Committee.

See the INVESTMENT and NET ASSET sections elsewhere in this manual for related policies on Endowment Funds.

Fundraising Events, Special Events

The Organization will maintain a subsidiary record that tracks each special fundraising event sponsored by the Organization. The Finance Division will be responsible for maintaining this subsidiary record, with assistance from the Director of Community Development. The following information will be tracked

on an event-by-event basis for purposes of possible disclosure in the Organization's annual Form 990 information return with the IRS:

1. Description and location of the event (including an indication of whether any type of gaming activities took place in connection with the event)
2. Total gross proceeds received in connection with the event
3. Portion of the proceeds considered to be a contribution (equal to the amount received less the fair value of any benefits provided to donors)
4. Total costs of the event
5. Portion of the costs attributable to direct donor benefits (i.e., the cost of any benefits provided to donors, such as the cost of green fees or a meal provided to attendees at a fund-raiser)
6. Portion of the total costs associated with:
 - a. Rent or facility costs
 - b. Cash prizes, if any
 - c. Noncash prizes, if any
 - d. Food and beverages
 - e. Entertainment
 - f. Fees paid to (or retained by) an outside fund-raiser
7. Total compensated and total uncompensated (volunteer) labor hours associated with each event
8. The names and addresses of any outside fundraiser used in connection with the event
9. An indication of whether any outside fundraiser ever took custody, even temporarily, of funds raised for CAPK in connection with any fundraising event

In addition to the preceding information, if any fundraising activities of CAPK include gaming (e.g., bingo, pull tabs, or any other type of gaming), the Organization will maintain records of the following:

1. The name and address of the person or company responsible for running the Organization's gaming activities, as well as a copy of their license to conduct gaming activities
2. Documentation indicating the percentage of gaming activity operated in the Organization's facility vs. an outside facility
3. If the Organization utilizes a third-party to operate gaming activities, a record will be kept of the total proceeds of the gaming activity and the amount retained by the third-party operator as its compensation
4. Total compensated and total uncompensated (volunteer) labor hours associated with each event.

If the Organization engages in, or plans to engage in, gaming activities, the Chief of Business Development first research and obtain any and all required licenses or permits.

In addition, for any fundraising or gaming activity operated by a third-party, where the third-party collects or maintains custody of funds paid by attendees, the Organization will first gain an understanding of the internal controls of the third-party, including the third-party's processes for receiving and securing funds and whether individuals employed by the third-party are bonded. The Chief Financial Officer will conduct or arrange for this internal control evaluation.

The reporting of expenses for fundraising/special events may result in expenses that are not reported by their natural classification (i.e. facility rental costs of special events reported as direct benefits to donors vs. as rent expense); however, these expenses will be reported by their natural classification in the analysis of expenses by nature and function (i.e. Statement of Functional Expenses). See FINANCIAL STATEMENTS section of this manual.

State Registrations

It is the policy of CAPK to register in each state in which the Organization's fundraising activities would result in a requirement to register. Determination of state-by-state registration requirements will be with the Chief Financial Officer, who may consult outside advisors in making such determinations.

Once registered, the Chief Financial Officer will ensure that subsequent periodic filing requirements are met. The Chief Financial Officer may delegate the preparation of such periodic state filings to the Director of Finance, subject to the review and approval of the Chief Financial Officer.

Online Contributions

CAPK accepts donations through its website. Contributions received online will follow these procedures:

1. Credit and debit card charges will be processed by an outsourced service provider.
2. Contributors will also be offered the option to donate through the website via electronic funds transfer (EFT).
3. The service provider will send daily reports to the Community Development Department detailing each amount received for a donation or item purchased and the contact information of the donor/purchaser.
4. The Community Development Department will send a copy of the notice to the Finance Department to be used to reconcile the bank statement and to provide an accounting of donations received online for entry into the general ledger.
5. Donations will be recorded at the gross amount, with credit or debit card fees recorded separately.

6. CAPK will work to provide reasonable measures to safeguard protected personally identifiable information (PII).

Recording of the revenue will be done daily into the Organization's donor database and then into the accounting system with a journal voucher.

Disclosures of Promises to Give

As stated earlier, CAPK will recognize revenue for promises to give in accordance with the REVENUE RECOGNITION POLICIES stated elsewhere in this manual. In addition, in connection with its annual financial statements, CAPK will prepare a schedule of its promises to give as follows:

Unconditional Promises to Give

- Annual amounts to be collected in each of the next five-(5) fiscal years, and a total amount due thereafter
- Amount of the allowance for uncollectible promises receivable
- Amount representing interest as a result of discounting long-term promises to give to net present value
- Effective interest rate
- Amount of contribution receivable
- Amount of unconditional promises to give that have been pledged as collateral.

Conditional Promises to Give

- Total of amounts promised
- Description and amounts of each group of promises that share similar characteristics

BILLING/INVOICING POLICIES

Overview of Billing/Invoicing

The Organization's primary sources of revenue is listed in the REVENUE RECOGNITION section of this manual. Depending on the type of revenue source, the Organization may generate a bill or invoice, including a request for reimbursement.:

Responsibilities for Billing/Invoicing and Collection

CAPK's Finance Department is responsible for the invoicing of funding sources and the collection of outstanding receivables. Also see CREDITS AND OTHER ADJUSTMENTS TO ACCOUNTS RECEIVABLE section of this manual.

Billing/Invoicing and Financial Reporting

CAPK strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

CAPK will prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports will be the responsibility of the Accounting Administrator or designated staff, subject to review and approval by Chief Financial Officer and/or Director of Finance.

The following policies will apply to the preparation and submission of billings/invoices to funding agencies under awards made to CAPK:

1. The Organization will request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. CAPK will strive to minimize the time between receipt of advances of federal funds and disbursement of grant funds by issuing payments within 24 business hours of receipt of such funds.
3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that billings/invoices is made on a timely basis along with any other reporting that is required in addition to the financial reports.
4. Billings/invoices of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice/reimbursement amounts.
5. All financial reports required by each federal award will be prepared and filed on a timely basis. To the extent CAPK's year-end audit results in adjustments to amounts previously reported to funding agencies, revised reports will be prepared and filed in accordance with the terms of each award.

CAPK will maintain separate invoicing/billing records in addition to the official general ledger accounting records. These records will be reconciled to the general ledger on a monthly basis.

At the time invoices/billings are prepared, revenue and accounts receivable will be recorded in the accounting records of CAPK by the Finance Administrator, Accounting Administrator, or designated staff.

If an award authorizes the payment of cash advances to CAPK, the Chief Financial Officer may require that a request for such an advance be made. Upon receipt of a cash advance from a funding agency, CAPK will reflect a liability equal to the advance. As part of the monthly closeout and invoicing/billing process, the liability will be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

Also See CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

Cash Drawdowns of Advances of Federal Funds

CAPK will minimize the time elapsing between the transfer of funds to and disbursement of funds by CAPK. Advance payments will be limited to the minimum amount needed and timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305) (45 CFR Part 75.305)

Cash drawdowns of advances from federal agencies will be made weekly in conjunction with the accounts payable and payroll schedule, based on need. All federal funds will be deposited into an interest-bearing cash account under the policies and procedures of CASH RECEIPTS section of this manual. CAPK requires that federal funds will be disbursed within 24 hours of receipt using the following process:

1. On Tuesday, the Accounts Payable Supervisor will prepare a listing of disbursements.
2. The Director of Finance and/or Chief Financial Officer reviews and approves the listing.
3. On Tuesday, the Finance Administrator prepares a cash analysis report for the drawdown.
4. The Chief Financial Officer approves the report.
5. On Tuesday, the Director of Finance or Chief Financial Officer draws down the cash required.
6. On Wednesday, the disbursements are prepared in accordance with CASH DISBURSEMENT policies and procedures found elsewhere in this manual.

On occasion, CAPK may determine that the administrative burden for weekly cash drawdowns may be reduced by drawing down an advance of funds for expected cash needs for the next two-(2) weeks. In such situations, the Chief Financial Officer will negotiate an appropriate cash drawdown schedule with the funding agency to minimize administrative burden of preparing weekly drawdown requests and minimize the time between receipt and disbursement of grant funds.

Classification of Income

All income received by CAPK is classified as "without donor-imposed restriction," with the exception of the following, which will be classified as "with donor-imposed restriction":

1. Grants and other awards received from government agencies or other grantors, which are restricted and have not been released through the performance of program services or the passage of time.

2. Special endowments received from donors requesting that the funds be restricted for specific purposes in perpetuity.
3. Income earned from endowment funds (e.g., interest and dividends, gains and losses) in connection with endowments where the donor has explicitly stated that earnings on an endowment be restricted for specific purposes or for which the Board has interpreted the relevant state UPMIFA law as preserving the earnings on donor endowments as restricted. (Also see INVESTMENT section of this manual.)

From time to time, CAPK may raise other forms of contribution income which carry stipulations that the Organization utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, CAPK will classify this as income with donor-imposed restrictions.

As with all net assets with donor restrictions, when the restriction associated with a contribution has been met (due to the passing of time or the fulfillment of the purpose for which the contribution was restricted), CAPK will reclassify the related net assets from net assets with donor restrictions to net assets without donor restrictions in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

Income received with donor-imposed restrictions may be reported as income without donor-imposed restrictions if the restrictions are met in the same reporting period.

In the event the CAPK Board of Directors determines that it is appropriate to set revenue funds aside for specific projects, such funds will be classified under "Net Assets without Donor Restriction," labeled "Board-Designated," and reported as a separate component of net assets.

Also see REVENUE RECOGNITION and NET ASSET sections of this manual.

Accounts Receivable Entry Policies

Individuals independent of the receipts function will post customer invoices, requests for reimbursement / payment from funding sources, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

RECEIPTS

Overview of Receipts

The receipts section includes policies and procedures for the receipt of cash, checks, and credit/debit card payments.

Processing of Funds Received

The following procedures will be followed:

- Receipts are processed in a central location, rather than at remote sites, to ensure that receipts are appropriately directed, recorded, and deposited on a timely basis.
- Mail is opened and a listing of cash/checks received will be prepared in an open area, in the presence of other employees.
- The individual preparing the daily list of receipts will be someone that is not involved in the accounts receivable or accounts payable process.
- A deposit slip is prepared from the cash/checks received and compared to the daily receipts listing for discrepancies.
- Deposits are prepared and transmitted through electronic desktop deposit to the bank. When cash is deposited, the deposit will be taken to the bank by an individual other than the employee who prepared the daily receipts listing.

Electronic transfers of funds are processed as follows:

- The Accounting Administrator notifies the Accountant II when funds are received via an electronic transfer or other electronic deposit.
- The Accountant II works with the Accounting Specialist to match the deposit and remittance information to the corresponding receivable recorded in the accounting system.
- The Accounting Specialist posts the receipt of funds to the receivable in the general ledger and appropriate subledger.

Endorsement of Checks

All checks received that are payable to CAPK will immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement will be a stamp that includes the following information:

1. For Deposit Only
2. Full legal name of CAPK
3. The bank name
4. The bank account number of CAPK

Timeliness of Bank Deposits

Bank deposits will be made on a daily basis, unless the total amount received for deposit is less than \$1,000. In no event will deposits be made less frequently than weekly. Undeposited checks and cash

will be stored in a locked safe and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

Online Receipts

CAPK accepts MasterCard and Visa and has negotiated contracts for outsourcing of processing payment transactions. Individual CAPK departments may not use or negotiate individual contracts with these or other payment card companies or processors.

When clients or donors wish to make payment via credit or debit card, they will be directed to the Organization's website or other means to make payment. Also see ONLINE CONTRIBUTIONS section of this manual.

Reconciliation of Deposits

On a periodic basis, the Director of Finance, who does not prepare the initial receipts listing or bank deposit, will reconcile the listings of receipts to bank deposits on the monthly bank statement. Any discrepancies will be immediately investigated.

Control Grid – Revenue and Cash Receipts

CAPK strives to maintain adequate segregation of duties in its income and cash receipts functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Chief Financial Officer
- B. Director of Finance
- C. Finance Administrator
- D. Accounting Administrator
- E. Accountant I / II
- F. Accounting Specialist
- G. Accounting Technician

	A	B	C	D	E	F	G
Produces invoice to bill customer/funder					X		
Initials receipt of funds (cash or checks)				X			
Restrictively endorses checks						X	
Prepares deposit slips						X	
Takes deposit slip to bank							X
Enters payments into AR system						X	
Authorizes credits or other adjustments	X						
Posts credits/adjustments to AR system			X				
Authorizes write-offs of bad debt	X						
Posts bad debt write-offs to AR system					X		
Reconciles AR with general ledger		X		X			
Reconciles bank statement					X		

RECEIVABLE MANAGEMENT

General Receivable Management

Grants receivable represent amounts that have been billed under agency contracts but not collected as of the date of the financial statements. All grants receivable represents amounts owed by federal, state and local government agencies.

CAPK records grants receivable and deferred revenue when the grant is received. Then, during the year, when cash is received for expenses incurred, the deferred revenue and grant receivable are reduced, and cash is recorded as grant income. At the end of the fiscal year, the remaining deferred amount will offset the remaining receivable in order to meet GAAP requirements. While this method does not meet GAAP requirements during the year, it does provide management and the board information in the financial statements about progress on spending grant funds. The Accounting Administrator, Finance Administrator and Accountants are responsible for monitoring budget-to-actual expenditures throughout the grant year and will meet periodically with Program Manager and Division Directors to discuss grant fiscal results.

Grants Receivable Monitoring and Recognition

CAPK records grants receivable and income as it is earned in accordance with the REVENUE RECOGNITION policies elsewhere in this manual. The Accounting Administrator, Finance Administrator and Accountants are responsible for monitoring budget-to-actual program expenditures throughout the grant year and will meet monthly with the Grant Manager to discuss grant financial results.

Accounts Receivable Monitoring and Reconciliations

On a monthly basis, the Finance Department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The Chief Financial Officer or Director of Finance will review the reconciliation and ensure that all differences are immediately investigated and resolved.

Credits and Other Adjustments to Accounts Receivable

From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Examples of other credits include returned products and adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to Accounts Receivable, and all credits shall be authorized by the Chief Financial Officer or Director of Finance.

Collections

Collections are performed on a monthly basis, according to a review of the outstanding items shown on the accounts receivable aging report. This report shows the current month's activity for each customer and prior months' balances outstanding for 30, 60, 90, and 120 days.

Customers with unpaid balances receive communication every 30 days. After a balance is unpaid for 60 days, Program Accountant will contact the customer/ grantor by telephone and attempt to collect the amount due. When necessary the Program Manager will assist with collection of unpaid balances.

At 90 days, if payment has not been received, Program Accountant will send an electronic communication (email, inquiry through payment portal) to the customer/ grantor requesting payment or documentation that payment has been made.

At 120 days, if payment has not been received, the Director of Finance will send a letter through the U.S. Postal Service to the customer/ grantor requesting payment or documentation that payment has been made.

At 150 days, the Director of Finance will evaluate the use of a professional collection service. Documentation will be maintained to support the history of collection attempts.

In addition, as collection efforts begin at 60 days, weekly phone calls will be made to the customer/ grantor and documented as part of the collection effort.

Collections or recoveries of previously written off balances will be recorded when received.

Receivable Write-Off Authorization Procedures

All available means of collecting receivables will be exhausted before write-off procedures are initiated. Write-offs are initiated by the department associated with the amount to be written off, in conjunction with the Finance Department. If a receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

<u>Amount</u>	<u>Authorized in writing by</u>
Less than \$1,500	Director of Finance
\$1,500 or more	Chief Financial Officer

If write-off procedures have been initiated and approved, the receivable amount will be written off against the allowance account recorded to bad debt expenses.

After a write-off has been processed, appropriate individuals in the originating department will be advised to ensure that further credit is not granted and the master list of bad accounts is updated. Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

If the organization uses the specific charge-off method, the amount will be posted to bad debt expense after management determines the amount is not collectible and the write-off is approved.

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

PURCHASING POLICIES AND PROCEDURES

Overview of Purchasing

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY CAPK.

CAPK requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff must adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal statutes and grant requirements.

Responsibility for Purchasing

All Division Directors, or their designees, will have the authority to initiate purchases on behalf of their department, within the guidelines described here. Division Directors will inform the Finance Department of all individuals that may initiate purchases or prepare purchase orders. The Finance Department will maintain a current list of all authorized purchasers.

The Finance Department will be responsible for processing purchase orders. The Chief Financial Officer has approval authority over all purchases and contractual commitments and will make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Code of Conduct in Purchasing

(2 CFR Part 200.318(c)(1)) (45 CFR Part 75.327(c)(1))

Ethical conduct in managing the Organization's purchasing activities is essential. Staff must always be mindful that they represent CAPK and share a professional trust with other staff, funding sources, and the community.

- Officers, Board members, employees, and agents will not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. The Board of Directors may establish standards to evaluate when a financial interest is not substantial, or the value of an unsolicited gift is of nominal value. Substantial financial interest and nominal value, as approved by the Board of Directors, is defined as follows:
 - Unsolicited gifts with a nominal value of \$50 or less may be accepted with the approval of the Chief Executive Officer and/or Division Director.
 - Also see the POLICY ON SUSPECTED MISCONDUCT section elsewhere in this manual for disciplinary actions for violations of these standards.
- Staff will discourage the offer of and decline individual gifts, favors, or gratuities that might influence the purchase of supplies, equipment, and/or services. Staff will notify their immediate supervisor if they are offered such gifts.

- No officer, Board member, employee, or agent will participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. See the CONFLICTS OF INTEREST section elsewhere in this manual.

Competition

(2 CFR Part 200.319) (45 CFR Part 75.328)

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade.
- Not permit contractors who develop specifications, requirements, or proposals to bid or propose on such procurements.
- Award contracts to bidders or proposers whose product or service is most advantageous in terms of price, quality, and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Organization's best interest and properly documented *(2 CFR 200.318(c)) (45 CFR Part 75.329(c))*
- Not give preference to state or local geographical areas unless such preference is mandated by federal statute. *(2 CFR Part 200.319(b)) (45 CFR Part 75.328(b))*
- Only use "name brand or equivalent" description as a means to define the performance or requirements. *(2 CFR Part 200.319(c)(1)) (45 CFR Part 75.328(b))*
- Noncompetitive procurements will only be awarded in accordance with CAPK's Noncompetitive Method of Procurement (Sole Source) section of this manual.

Nondiscrimination Policy

Contractors who are the recipients of Organization funds, or who bid or propose to perform any work or furnish any goods under agreements with CAPK, will agree to these important principles:

- Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, handicap, gender, or age, except where religion, gender (sex), or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.
- Contractors agree not to discriminate against any individual due to the individual's political affiliation/ beliefs.
- Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation will be deemed sufficient for meeting the intent of this section.

Procurement Thresholds and Authorization Limits

All completed requisitions and purchase orders must be initiated through the electronic requisition system and approved by those with the appropriate expenditure level. The following table summarizes the required approval levels, solicitation, and documentation (provided that cost is the only factor to evaluate):

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
≤ \$9,999.99 (or \$2,000 if subject to Davis-Bacon)	Manager or higher	• Price must be considered reasonable based on current market • Purchase can be made from a contractor successfully used in the past, with reasonable pricing • As much as possible, micro-purchases will be rotated among qualified suppliers, provided pricing is comparable	• Receipt or invoice approved by individual(s) in Required Approvals column
\$10,000 ≤ \$99,999.99	• Administrator; or Assistant Director (≤ \$20,000); or • Director (≤ \$30,000); or • Chief Program Officer (≤ \$100,000)	• 3 quotes (catalogue, Internet, written, etc.) • Or select a contractor from pre-qualified contractor list	• Documentation of quotes obtained • How procurement decision was made
\$100,000 ≤ \$249,999.99	• Chief Financial Officer (≤ \$150,000); or • Chief Executive Officer (≤ \$250,000); or • Board of Directors (> \$250,000)	• 3 written quotes (catalogue, internet, written, etc.) • Or select a contractor from pre-qualified contractor list	• Attached documentation of quotes received • How procurement decision was made

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
> \$250,000 and above	• Chief Executive Officer ($\leq$ \$250,000); or • Board of Directors ($>$ \$250,000)	• 3 written bids/proposals (Request for Bids or Request for Proposals)	• Copy of RFB or RFP • Proposal scoring grids, including who participated in the scoring • Proposal and contract of winning bidder/proposer • How procurement decision was made
Construction/Major Renovations over \$250,000	Chief Executive Officer and Board of Directors	• 3 sealed written bids/proposals (Request for Bids or Request for Proposals)	• Copy of RFB or RFP • Proposal scoring grids, including who participated in the scoring • Proposal and contract of winning bidder/proposer • How procurement decision was made

Additional Board Approval Requirements

The Board must approve the following items regardless of threshold:

1. Any single item or aggregate over \$250,000, including estimated purchases from preferred vendors;
 - In the event that procurement was initiated under the \$250,000 limit and later amendments to the contract would exceed this limit, additional amendments must receive Board approval;
2. Procurement of all audit, legal or professional services that are agency-wide in nature;
3. Construction contracts and/or major renovations over \$250,000 require Board approval;
4. If a Program or Grant has stricter limits than those set by the Agency, the Program's/Grant's guidelines must be followed.

Expenditure Limits

Managers	Up to \$10,000
Administrators	Up to \$15,000
Assistant Director	Up to \$20,000
Division Directors	Up to \$30,000
Chief Program Officer	Up to \$100,000
Chief Financial Officer	Up to \$150,000
Chief Executive Officer	Up to \$250,000
Board of Directors	Over \$250,000

The Chief Executive Officer is authorized to enter into any contract on behalf of CAPK. Contracts between \$30,000 and \$150,000 must be reviewed and approved by the Division Director, Chief Program Officer (program related), and the Chief Financial Officer but do not require approval from the Chief Executive Officer. These policies will also apply to renewals of existing contracts.

Procurement Procedures

The following are CAPK's general procurement procedures:

1. CAPK will avoid purchasing unnecessary or duplicative items for the performance of the activities required by a federal award. *(2 CFR Part 200.318(d)) (45 CFR Part 75.327(d))*
2. Where appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the federal government. *(2 CFR Part 200.318(d)) (45 CFR Part 75.327(d))*. This analysis will only be made when both lease and purchase alternatives are available to the program.
3. CAPK will enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. *(2 CFR Part 200.318(e)) (45 CFR Part 75.327(e))*
4. CAPK will use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. *(2 CFR Part 200.318(f)) (45 CFR Part 75.327(f))*
5. Documentation of the cost and price analysis associated with each procurement decision, including contract modifications, in excess of \$150,000 will be retained in the procurement files pertaining to each federal award. *(2 CFR Part 200.323) (45 CFR Part 75.332)*

Price analysis may include such factors as comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability. *(2 CFR Part 200.324) (45 CFR Part 75.332)*

6. All pre-qualified lists of persons, firms, or products which are used in acquiring goods and services must be current and include enough qualified sources to ensure maximum open and full competition. *(2 CFR Part 200.319(d)) (45 CFR Part 75.328(d))*
7. CAPK will maintain records sufficient to detail the history of procurement, including, but not limited to: *(2 CFR Part 200.318(i)) (45 CFR Part 75.327(i))*
 - a. Rationale for the method of procurement;
 - b. Selection of contract type;
 - c. Justification for lack of competition when competitive offers are not obtained;
 - d. Contractor selection or rejection; and
 - e. The basis for the contract price.

Also see the RECORD RETENTION section of this manual.

8. CAPK will make all procurement files available for inspection upon request by a federal or pass-through awarding agency.
9. CAPK will not utilize the cost-plus-a-percentage-of-costs or percentage of construction cost methods of contracting. *(2 CFR Part 200.323(d)) (45 CFR 75.332(d))*
10. Consideration will be given to dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, women's business enterprises, and labor surplus area firms. These efforts include veteran owned businesses. *(2 CFR Part 200.321(b)(3)) (45 CFR Part 75.330(b)(3))*

(Also see AFFIRMATIVE CONSIDERATION OF MINORITY, SMALL BUSINESS, WOMEN-OWNED BUSINESSES, AND LABOR SURPLUS AREA FIRMS section of this manual.)

11. Purchases will be made in accordance with the thresholds, required approvals, required solicitation methods, and documentation requirements indicated in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMITS section of this manual.
12. The procurement method used for the acquisition of professional and other contracted services will be done in accordance with the Procurement Thresholds and Authorization Limits section (based on dollar amount). Selection of the service provider not procured using the formal proposal method of procurement (RFP) will be informally based on specialized expertise, qualifications, and other factors, and will document accordingly to support selection.

All staff members with the authority to approve purchases will receive a copy of, and be familiar with, 2 CFR Part 200 Subpart E – Cost Principles (45 CFR Part 75 Subpart E – Cost Principles).

Sealed Bid Method of Procurement

The sealed bid method of procurement will be used for purchases in accordance with the PROCUREMENT THRESHOLD AND AUTHORIZATION LIMIT chart of this manual and will be used for services or goods with a fixed price including, for example, construction projects, vehicle purchases, installation of heating, ventilation, and air conditioning (HVAC), weatherization work, etc.

The following conditions apply for this method of procurement:

- A complete, adequate, and realistic specification or purchase description is prepared and made available as part of the invitation for bid (IFB);
- Two or more responsible suppliers/providers are solicited and are willing and able to compete effectively for the business;
- Sufficient time is given to allow bidders to respond before the bid opening date indicated in the IFB;
- Bids will be opened at the time and place indicated in the IFB; and
- The procurement is appropriate for a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price and price-related factors.

The sealed bid process focuses mainly on price and occurs early in the procurement cycle, allowing bidders time to prepare their bids to meet the specifications of the bid solicitation. Bids are solicited in

accordance with the Organization's ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid:

- Conforms with all the material terms and conditions of the invitation for bids, and
- Is the lowest in price, also considering price-related factors.

Price-related factors such as discounts, transportation cost, and life cycle costs will be considered in determining lowest bid. Payment discounts will only be considered when prior experience indicates that such discounts are usually taken advantage of.

Any and all bids may be rejected if there is a sound documented reason.

Sealed bid requests will be publicized in compliance with the approved advertising procedures. See the ADVERTISING PROCEDURES section of this manual.

Bidders must comply with all bid specifications. See the CONTRACT ADMINISTRATION section of this manual.

Proposal Method of Procurement

The formal proposal method of procurement will be used for purchases in accordance with the PROCUREMENT THRESHOLD AND AUTHORIZATION LIMITS chart of this manual and will be used when price and other factors are considered to determine the most advantageous proposal. Examples of some of the other factors may include those listed in the EVALUATION OF ALTERNATIVE PROPOSERS section of this manual.

The following conditions apply for this method of procurement:

- Request for Proposals (RFPs) will be publicized (see the ADVERTISING PLAN section of this manual)
- RFPs will include all specifications, terms and conditions that the proposer must meet
- RFPs will include all evaluation factors and their relative importance
- Proposals must be solicited from a number of qualified sources
- CAPK will conduct an evaluation of proposals received by the publicized due date in accordance with its established procedures; maximum effort will be made to consider all responses to proposals (see EVALUATION OF ALTERNATIVE PROPOSERS section of this manual)

Solicitation for Procurements

To help ensure full and open competition, solicitations for goods and services, requests for proposals (RFPs), and invitation for bid (IFBs or sealed bids) will provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product, or service to be procured. Descriptions will not contain features which unduly restrict competition. (2 CFR Part 200.319(c)(1)) (45 CFR Part 75.328(c)(1))

Description may also include the following:

- Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
 - Preference for products and services that conserve natural resources, protect the environment, and are energy efficient, to the extent practicable and economically feasible
2. Requirements which the bidder / proposer / offeror must fulfill and all other factors to be used in evaluating bids or proposals. (See EVALUATION OF ALTERNATIVE CONTRACTORS elsewhere in this manual for required criteria.) (2 CFR Part 200.319(c)(2)) (45 CFR Part 75.328(c)(2))
 3. Description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth the minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible, to avoid impeding competition. (2 CFR Part 200.319(c)(1)) (45 CFR Part 75.328(c)(1))
 4. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met will be clearly stated. (2 CFR Part 200.319(c)(1)) (45 CFR Part 75.328(c)(1))
 5. Required delivery or performance dates/schedules.
 6. Clear indications of the quantity(ies) requested and unit(s) of measure, if applicable.
 7. A description of the format, if any, in which the requested information, proposals, or bids must be submitted, including the name of the person to whom it should be sent.
 8. The date by which information, proposals, or bids are due.
 9. When using an RFP for the financial statement auditor, the criteria listed in the SELECTING AN INDEPENDENT FINANCIAL STATEMENT AUDITOR will be clearly stated in the RFP.
 10. If CAPK decides to inform bidders / proposers of the results of the selection process, the solicitation will provide information on how and by when this communication will be made. Also see PROCUREMENT GRIEVANCE PROCEDURES.

Advertising Procedures for Procurement

The public advertising plan is designed to encourage maximum participation in solicitation for selected procurement methods. CAPK will publicly advertise requests for sealed bids and proposals using a plan designed to reach the maximum potential bidders and proposers.

Examples of public advertising that may be used include:

- CAPK's public website
- CAPK's social media accounts

- Sealed bid or request for proposal databases, if available
- Print and electronic advertisements (newspapers, emails)
- Audio advertisements (radio station, Pandora®, Spotify®)
- Direct solicitation of recommended or previously used contractors
- Direct solicitation of minority, small, women-owned, and veteran-owned businesses or businesses in labor surplus areas
- Professional associations

Public advertisements will include, at a minimum:

- CAPK's legal name and address, including contact name and phone number
- Date, time and location, including address, of bid/proposal meeting, as applicable
- Notice that participation in the meeting is mandatory for the bidder's or proposer's solicitation to be considered, as applicable
- Sealed bid requests will include any specifications and pertinent attachments and will define the items or services in order for the bidder to properly respond
- Proposal requests will identify all evaluation factors and their relative importance
- Sealed bid requests will identify the time and place sealed bids will be opened (for local governments and tribal governments, bids will be opened publicly)
- Notice to bidders/proposers that incomplete bid/proposal packages will not be considered.
- Minority-owned, women-owned, veteran-owned, and small businesses located in labor surplus areas are encouraged to respond.

Extension of Due Dates and Receipt of Late Offers / Responses

Solicitations should provide for sufficient time to permit the preparation and submission of offers (quotes, bids, proposals) before the specified due date. However, an extension may be granted if a prospective proposer so requests and is approved by the Purchasing Manager. Approval of extensions will be documented in the procurement file.

Offers / responses are considered late if received after the due date and time specified in the solicitation. Late offers / responses will be so marked on the outside of the envelope and retained, unopened, in the procurement file. Contractors that submit late offers will be sent a letter notifying them that their offer was late and could not be considered for award. A copy of this communication will be retained with the procurement documentation.

Evaluation of Alternative Proposers

With competitive proposal method of procurement, proposers will be evaluated on a weighted scale that considers some or all of the following criteria, as appropriate for the procurement:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by the department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Offeror / Proposer's financial stability

7. Offeror / Proposer's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by proposer
9. Ability/commitment to meeting time deadlines
10. Price
11. Minority, small business, women-owned business, veteran-owned business status of proposer, or labor surplus firm
12. Other criteria (to be specified by the department requesting proposal)

Not all of the preceding criteria may apply in each procurement. However, the department responsible for the purchase will establish the relative importance of the appropriately established criteria prior to requesting proposals and will evaluate each proposal on the basis of the criteria and weighting that have been pre-determined.

The contract will be awarded to the responsible proposer whose proposal is most advantageous to the program. After a contractor has been selected and approved by the Program Manager and/or Division Director, the final selection will be approved by others according to CAPK's purchasing/procurement approval policies.

Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms

(2 CFR Part 200.321) (45 CFR Part 75.330)

Positive efforts will be made by CAPK to utilize small businesses, minority-owned firms, women's business enterprises, veteran owned businesses, and labor surplus area firms whenever possible. Therefore, the following steps will be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. *(2 CFR Part 200.321)(45 CFR Part 75.330)* These efforts include veteran owned businesses.
2. CAPK will directly solicit bids or proposals from small business, minority-owned firms, women's business enterprises, and labor surplus area firms. These businesses will be solicited whenever they are a potential source. *(2 CFR Part 200.321(b))* These efforts include veteran owned businesses. CAPK will ensure these businesses are included in solicitations, when practicable. (Also see ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual.)
3. CAPK will evaluate procurements to determine if it is practical to separate purchases or projects into smaller components in order to encourage solicitation responses from these businesses. *(2 CFR Part 200.321(b)(3)) [45 CFR Part 75.330(b)(3)* These efforts include veteran owned businesses.
4. Establish delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises. *(2 CFR Part 200.321(b)(4)) (45 CFR Part 75.330(b)(4))* These efforts include veteran owned businesses. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to

encourage and facilitate participation by small business, minority-owned firms, women's business enterprises, and labor surplus area firms.

5. Utilize organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency to determine validity of, assistance with, or location of the businesses addressed in this section, as appropriate. (2 CFR Part 200.321(b)(5)) (45 CFR Part 75.330(b)(5)) These efforts include veteran owned businesses.
6. Consider in the contract process whether firms competing for larger contracts should subcontract with small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms. (2 CFR Part 200.321(b)(6)) (45 CFR Part 75.330(b)(6)) These efforts include veteran owned businesses.

Non Competitive Method of Procurement (Sole Source)

This method of procurement can be used as approved in accordance with the PROCUREMENT THRESHOLDS AND AUTHORIZATION chart elsewhere in this manual for the following circumstances:

Internal Micro-Purchase Threshold

The aggregate amount of the procurement does not exceed the Organization's internal micro-purchase threshold, as stated in the Procurement Thresholds and Authorization Limits section of this manual.

Emergencies

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved. The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source

The item or service is only available from a single source. Examples of when this applies to CAPK include utilities, trash collection, and custom software solutions.

Prior Written Approval

The awarding agency expressly authorizes a noncompetitive proposal in response to a written request from CAPK.

Insufficient Proposers, Bidders, Offerors

After solicitation in accordance with CAPK's ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual, competition is deemed inadequate due to one response or insufficient bidders/proposers.

Pre-Qualified Contractors

CAPK encourages departments to develop lists of pre-approved contractors that can be used throughout the year. The process to identify a pre-approved contractor is as follows.

1. Develop a list of similar, commonly-purchased items that can be acquired from a single contractor. Examples are janitorial supplies, classroom supplies, weatherization materials, etc.

2. Obtain cost estimates for the list in total, not for each item. Include shipping costs, if necessary.
3. Obtain 3 quotes, depending on the level of expected spending for the year (refer to the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS chart elsewhere in this manual).
4. Compare the quotes; contractors with lowest prices, including shipping, will be approved for use during the year.
5. This process should result in multiple approved contractors if the prices are within 5% of each other.

This process will be repeated annually, with the approved list produced by January 15. Contractors may be added throughout the year, but all contractors for prequalification will be reevaluated January 1.

Bonding Requirements

CAPK will require bonding when deemed necessary to help ensure the interests of the organization and the funding source is protected. Minimum bonding requirements will include the following:

(2 CFR Part 200.325) (45 CFR Part 75.334)

- A bid guarantee in the form of a bid bond, certified check, or other negotiable instrument from each bidder equivalent to five percent of the bid price assuring that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- A performance bond on the part of the contractor for 100 percent of the contract price, to be executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
- A payment bond for 100 percent of the contract price, executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in execution of the work provided for in the contract.

Use of Purchase Orders

CAPK utilizes a purchase order system. An electronic request to purchase will be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost). A properly completed purchase order will contain the following information, at a minimum:

1. Specifications or statement of services required
2. Contractor name, address, and contact's name, email, and phone number
3. Source of funding, as applicable
4. Delivery or performance schedules
5. Delivery, packing, and transportation requirements
6. Special conditions, if applicable
7. Catalog number, page number, etc., if applicable
8. Net price per unit, less discount, if any
9. Total amount of order
10. Authorized signature
11. Date purchase order was prepared

Purchase orders will be pre-numbered, retained electronically in a secure repository, and issued upon request from an authorized purchaser.

All purchase orders will be processed through the accounting software. At the end of each accounting period, an aged outstanding purchase order report will be prepared and distributed to each purchasing representative and the Director of Operations and the Chief Financial Officer or Director of Finance for review and appropriate follow-up to ensure proper close-out and resolution.

Blanket Purchase Orders

Blanket purchase orders can be created for purchases to be made throughout the year from the same contractor when the total amount to be purchased can be reasonably estimated. The blanket purchase order number will be used each time an order is placed and needs to appear on each invoice. Blanket purchase orders are subject to the same authorization limits and solicitation as regular purchase orders.

1. Blanket purchase orders can be used when:
 - Purchasing repetitive, specified services or items, or categories of items from the same contractor; which are purchased and paid in a predictable manner during a certain time period, usually one (1) year.
 - Ordering standard materials or maintenance supplies which require numerous shipments.
 - To enable the buyer to obtain more favorable pricing through volume commitments.
2. Blanket purchase orders generally cannot be used when:
 - No benefit will be derived over and above use of a regular purchase order.
 - It creates an open line of credit with a contractor.
 - Prices are unknown at ordering time, or subject to change later without notice.
 - Quality of the contractor and/or goods or services are questionable.
 - Control over CAPK's expenditures would be weakened significantly.
3. A uniform blanket purchase order format should be used and will include the following information:
 - The period to be covered by the blanket agreement (not exceed to one year)
 - A cancellation clause
 - The previous blanket purchase order number if this is a replacement blanket purchase order
 - Items and/or categories of items to be covered by the blanket purchase order
 - Maximum quantities, if any
 - Prices and pricing arrangements
 - Terms and billing arrangements
 - Personnel authorized to issue order releases
4. Price, shipping (F.O.B.) terms, commodities, and quantity should be established before the blanket purchase order is issued.

It will be the responsibility of the department placing the order to monitor the prices and terms of its blanket purchase orders.

Verification of New Contractor

The Finance Department will perform additional procedures to validate the legitimacy of new contractors that will be paid one-time or cumulative payments in excess of \$5,000. For such contractors, the Finance Department will perform a limited public records search and will contact the contractor to validate its existence.

All additions of new contractors to the contractor database will be approved by the Director of Finance. Each month, the Director of Finance will receive a change report from the accounting system that reports all changes made to the contractor database. This report will be reviewed for any unusual or unexpected changes.

Contractor Files and Required Documentation

The Finance Department will create a contractor file for each new contractor or re-activated contractor from whom CAPK purchases goods or services.

The Finance Department will mail (or email) a blank Form W-9 to the contractor and request completion of the Form W-9 and the return of the signed document before procuring goods or services from the contractor or making any payment to the contractor. Completed, signed Form W-9 or substitute documentation will be retained in each contractor's file.

Contractors will be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the GOVERNMENT RETURNS section of this manual. See the PAYROLL AND RELATED POLICIES section for guidance on determining whether a contractor should be treated as an employee.

Contractor files will have the following information:

1. Completed and signed Form W-9. Contractors being reactivated are required to complete a new Form W-9 to verify current name, address, and tax ID number.
2. Contractors with a post office (PO) box will provide a physical location address for the master file. The PO Box number may be used for postal purposes. The contractor name and physical address will be verified by performing an online search and/or mailing of contractor forms to the physical address that are required to be returned.

The following procedures will be performed prior to creating or re-activating all contractor files to help ensure that each contractor only has one master file:

1. Search for existence of the tax ID number in the master file
2. Search for name variations and name standardization (entity resolution) (e.g. Doe, John; J Doe; John Doe)
3. Search for matching or similar addresses
4. Perform an online search of the contractor and the physical address to determine validity
5. Search for matches against the employee master file

Contractor Master File Maintenance

CAPK will monitor the contractor master file on a regular basis, with a full review of the master listing completed every year prior to year-end. Master file review will take place each quarter, with one-fourth- (1/4) of the contractor master file reviewed each fiscal quarter.

The Finance Department will review the master file for:

1. Duplicate contractors. Contractors with the same or similar tax ID number, name, address, email, contact, and other information. Duplicate contractors will be merged.
2. Contractors with a post office (PO) box address. Contractors with only a PO Box will be required to provide a physical location address for the master file.
3. Contractors without activity in the past year will be inactivated. Inactivated contractors must go through the contractor creation process before being re-activated.
4. The Organization will utilize the Internal Revenue Service (IRS) Taxpayer Identification Number (TIN) On-line Matching service to match name and TIN with IRS records.

Procurement Grievance Procedures

Any bidder / proposer may file a grievance with CAPK following a competitive bidding / proposal process. Once a selection is made, bidders / proposers will be notified in writing of the results. The written communication mailed to bidders/proposers will also inform them that they may have a right to appeal the decision.

Information on the Organization's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance.

Grievances are limited to violations of federal laws or regulations, or failure of the Organization to follow its own procurement policies.

Receipt and Acceptance of Goods

Requesting department personnel will inspect all goods received. Upon receipt of any item from a contractor, the following actions will be immediately taken:

1. Review bill of lading for correct delivery point.
2. Verify the quantity of boxes/containers with the bill of lading.
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.).
4. Sign and date the bill of lading.
5. Remove the packing slip from each box/container.
6. Compare the description and quantity of goods per the purchase order to the packing slip.
7. Examine goods for physical damage.
8. Count or weigh items, if appropriate, and record the counts on the purchase order.

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractors.

Verification of services received will be performed in conjunction with the receipt of contractor invoice. See INVOICE APPROVAL section of this manual.

Also see RECEIPT OF NEWLY PURCHASED EQUIPMENT section of this manual.

Contract Administration

CAPK must maintain oversight to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase order. CAPK adopts the following policies and procedures on contract administration. (2 CFR Part 200.318(b)) (45 CFR Part 75.327(b)).

1. Contract administration files will be maintained:
 - a. For each contract greater than \$10,000 a separate file will be maintained.
 - b. For contracts less than \$10,000, contract records may be combined in a single file by grant or other funding source.
2. Contract administration files will contain:
 - a. The required documentation specified in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart for the original scope of work and for all amendments.
 - b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.
3. Authorization of work:
 - a. No work will be authorized until the contract for the work has been approved and fully executed.
 - b. No change in the work will be authorized until an amendment to the contract for the work has been approved and fully executed.
 - c. No amendment of a contract for work will be executed until it has been approved and authorized as required in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart and, where required by the terms of the grant award or budget, approval by the funding source.
4. Conformance of work:
 - a. For each grant award, based on applicable laws, regulations and grant provisions, the Program Manager and/or Division Director will establish and maintain a system to reasonably assure that the contractor:
 - i. Is in conformance with the terms, conditions, and specifications of the contract, and
 - ii. Provides timely follow-up of all purchases to assure such conformance and adequate documentation.
5. The Program Manager and/or Division Director will authorize payment of invoices to contracts after final approval of work products.

Contract Provisions

(2 CFR Part 200 Appendix II, 45 CFR Part 75 Appendix II, and other regulation, as indicated)

CAPK includes provisions for the following items, as applicable, in all contracts charged to federal awards, at the amounts indicated and as determined by the regulation or CAPK, with contractors and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by CAPK including the manner by which it will be affected and the basis for settlement.
3. Equal Employment Opportunity
4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)
5. Copeland "Anti-Kickback" Act (40 U.S.C. 3145)
6. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)
7. Rights to Inventions Made Under a Contract or Agreement
8. Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended
9. Debarment and Suspension (E.O.s 12549 and 12689)
10. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)
11. Domestic preferences for procurement (2 CFR 200.322).
12. Bonding requirements: See BONDING REQUIREMENTS section of this manual.
13. Nondiscrimination Policy: See NONDISCRIMINATION POLICY section of this manual.
14. Right to Audit Clause. See RIGHT TO AUDIT CLAUSE section of this manual.
15. Workers' Compensation. See INSURANCE section of this manual.
16. Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).

Right to Audit Clause

CAPK requires a “Right to Audit” clause in all contracts between the Organization and contractors that either:

1. Take any form of temporary possession of assets directed for the Organization, or
2. Process data that will be used in any financial function of the Organization.

This Right to Audit clause will permit access to, and review of, all documentation and processes relating to the contractor’s operations that apply to CAPK, as well as all documents maintained or processed on behalf of CAPK, for a period of three years. The clause will state that such audit procedures may be performed by CAPK employees or any outside auditor or contractor designated by the Organization.

Availability of Procurement Records

(2 CFR Part 200.324(b)) (45 CFR Part 75.333(b))

CAPK will, on request, make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The procurement process does not comply with the procurement standards in 2 CFR Part 200 and 45 CFR Part 75. *(2 CFR Part 200.324(b)(1)) (45 CFR Part 75.333(b)(1))*
- The procurement is expected to exceed the federally-defined simplified acquisition threshold and is to be awarded without competition or only one bid is received. *(2 CFR Part 200.324(b)(2)) (45 CFR Part 75.333(b)(2))*
- The procurement exceeds the simplified acquisition threshold and specifies a “name brand” product. *(2 CFR Part 200.324(b)(3)) (45 CFR Part 75.333(b)(3))*
- The proposed award exceeds the federally-defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement. *(2 CFR Part 200.324(b)(4)) (45 CFR Part 75.333(b)(4))*
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally-defined simplified acquisition threshold. *(2 CFR Part 200.324(b)(5)) (45 CFR Part 75.333(b)(5))*

Also see RECORD RETENTION section of this manual.

Procurement Records

(2 CFR Part 318(i)) (45 CFR Part 75.327(i))

CAPK will maintain records sufficient to detail the history of procurement including, but not limited to, the following

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

Also see RECORD RETENTION section of this manual.

SUBRECIPIENTS

Making Subawards

From time to time, CAPK may find it practical to make subawards of federal funds to other organizations. All subawards will be subject to the CODE OF CONDUCT policies described in the PURCHASING POLICIES AND PROCEDURES section. In addition, all subrecipients must be approved in writing by the federal awarding agency and agree to the subrecipient monitoring provisions described in the next section.

CAPK is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such factors as: *(2 CFR Part 200.331(b)) (45 CFR Part 75.333(b))*

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel, or new or substantially changed systems; and
- The extent and results of federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency).

In addition, CAPK will obtain the following documents from all new subrecipients:

1. Articles of Incorporation
2. Bylaws or other governing documents
3. Determination letter from the IRS (recognizing the subrecipient as exempt from income taxes under IRC section 501(c)(3))
4. Last three years' Forms 990 or 990-EZ, including all supporting schedules and attachments (also Form 990-T, if applicable)
5. Copies of the last three years' audit reports and management letters received from subrecipient's independent auditor (including all reports associated with audits performed in accordance with 2 CFR Part 200 Subpart F and 45 CFR Part 75 Subpart F, if applicable)
6. Copy of the most recent internally-prepared financial statements and current budget
7. Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations, or monitoring procedures performed in the last three years

CAPK will ensure that every subaward is clearly identified to the subrecipient as a subaward and include the following data elements at the time of the subaward and if any of the data elements change, including changes in subsequent subaward modifications. When some of this information is not available, CAPK will provide the best information available to describe the federal award and subaward. The following required information will be provided to all subrecipients:

1. Federal Award Identification.
 - a. Subrecipient name (which must match the name associated with its unique entity identifier);
 - b. Subrecipient's unique entity identifier (DUNS)

- c. Federal Award Identification Number (FAIN);
 - d. Federal Award Date;
 - e. Subaward Period of Performance Start and End Date;
 - f. Subaward budget start and end date;
 - g. Amount of federal funds obligated by this action by CAPK to the subrecipient;
 - h. Total Amount of federal funds obligated to the subrecipient by CAPK to the subrecipient;
 - i. Total Amount of the federal award committed to the subrecipient by CAPK;
 - j. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - k. Name of federal awarding agency, pass-through entity, and contact information for awarding official of CAPK;
 - l. Catalogue of Federal Domestic Assistance (CFDA) Number and Name. CAPK must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
 - m. Identification of whether the award is research and development (R & D); and
 - n. Indirect cost rate for the federal award (including if the de minimis rate is charged per 2 CFR Part 200.414 and 45 CFR Part 75.414 Indirect (F&A) costs).
2. All requirements imposed by CAPK on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.
 3. Any additional requirements that CAPK imposes on the subrecipient in order for CAPK to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports.
 4. Identify acceptance of the subrecipient's approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, information on how the subrecipient can negotiate a rate between CAPK and the subrecipient (in compliance with the federal grant regulations), or request the subrecipient to disclose its election to use the de minimis indirect cost rate, as defined in 2 CFR Part 200.414(f) and 45 CFR Part 75.414(f) Indirect Costs.

If the subrecipient elects to use a direct cost allocation method to account for its entity-wide costs in accordance with 2 CFR Part 200.405(d) (45 CFR Part 75.405(d)), the Organization will document this method of allocation in the subaward agreement.

5. A requirement that the subrecipient permit CAPK and auditors to have access to the subrecipient's records and financial statements as necessary for CAPK to meet the monitoring requirements of 2 CFR Part 200 and 45 CFR Part 75.
6. Appropriate terms and conditions concerning closeout of the subaward.
7. Subawards require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.
8. Subawards require that subrecipients submit financial and program reports to CAPK on a basis no less frequently than monthly.

Monitoring of Subrecipients

When CAPK utilizes federal funds to make subawards to subrecipients, CAPK is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor subrecipients, the following policies apply to all subawards of federal funds made by CAPK to subrecipients:

1. CAPK will follow up with all subrecipients to determine whether all required audits have been completed. CAPK will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR Part 200.501. For subrecipients that properly obtain an audit in accordance with 2 CFR Part 200.501, CAPK shall obtain and review the resulting audit reports for possible effects on CAPK's accounting records or audit.
2. CAPK shall assign one of its employees the responsibility of monitoring each subrecipient on an ongoing basis during the period of performance by the subrecipient. This employee will establish and document, base on her or his understanding of the requirement that have been delegated to the subrecipient, a system for ongoing monitoring of the subrecipient.
3. Ongoing monitoring of subrecipients will vary from subrecipient to subrecipient based on the nature of work assigned to each. However, ongoing monitoring activities may involve any or all of the following:
 - a. Regular contacts with subrecipients and appropriate inquiries regarding the program.
 - b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern.
 - c. Monitoring subrecipient budgets.
 - d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward.
 - e. Offering subrecipients technical assistance where needed.
 - f. Maintaining a system to track and follow up on deficiencies noted at the subrecipient in order to ensure that appropriate corrective action is taken.
 - g. Establishing and maintaining a tracking system to ensure timely submission of all reports required of the subrecipient.
4. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.
5. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with CAPK, responsive actions by the Organization shall be determined by Chief Financial Officer. Such actions may consist of any of the following actions:
 - a. Increasing the level of supporting documentation that the subrecipient is

required to submit to CAPK on a monthly or periodic basis.

- b. Requiring that subrecipient prepare a formal corrective action plan for submission to CAPK.
- c. Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement.
- d. Requiring documentation of changes made to policies or forms used in administering the subaward.
- e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the CAPK accounting or grant administration staff.
- f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient.
- g. Arranging with an outside party (such as CAPK's own independent auditors) for periodic on-site monitoring visits.
- h. Reimbursing after-the-fact, and not provide advances.
- i. Requiring review and approval for each disbursement and all out-of-area travel.
- j. As a last resort, terminating the subaward relationship and seeking an alternative.

POLITICAL INTERVENTION

Prohibited Expenditures

Consistent with its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, CAPK will not incur any expenditure for political intervention. For purposes of this policy, political intervention will be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state, or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

Endorsements of Candidates

CAPK will not endorse any candidates for public office in any manner, or otherwise make statements that support or oppose a candidate or a political party, either verbally or in writing. This policy extends to the actions of management, the Board of Directors, volunteers, and other representatives or agents of CAPK, when these individuals are acting on behalf of, or are otherwise representing, the Organization.

Individual vs. Organization Activities

The preceding policies prohibiting acts of political intervention apply to the Organization and to individuals acting on behalf of the Organization. They do not apply to the personal lives of employees and volunteers of the Organization, who have the right to support or oppose political candidates and parties as individuals. Employees and volunteers of CAPK who engage in political activities outside the scope of their employment with or service to the Organization will at all times be mindful of maintaining a clear distinction between personal activities and those which can be attributed to the Organization.

Prohibited Use of Organization Assets and Resources

No assets or personnel of the Organization will be utilized for political activities, as defined above. This prohibition extends to the use of Organization assets or personnel in support of political activities that are engaged in personally by Board members, members of management, employees, or any other representatives of CAPK. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing the Organization), these individuals must at all times be aware that Organization resources (including computers and email systems) cannot at any time be utilized in support of political activities.

LOBBYING

Overview of Lobbying

Unlike political intervention, described in the preceding section, expenditures by a section 501(c)(3) public charity for lobbying activities are allowable under the Internal Revenue Code. However, no lobbying expenditures may be charged directly or indirectly to any federal award (i.e., the Organization must have a non-federal source of funds to which such lobbying costs can be charged).

Definition of Lobbying Activities

Lobbying activities conducted by the Organization may be either direct or indirect. Direct lobbying activities consist of attempts to influence legislation through communication with any member or employee of a legislative body (federal, state, or local levels) or, if the principal purpose of the communication is lobbying, with any government official or employee who may participate in the formulation of the legislation. Direct lobbying occurs when employees of the Organization or paid lobbyists communicate directly in attempts to influence legislation. Lobbying is distinguishable from advocacy activities, which involve efforts to advocate certain positions which may have legislative implications, as long as a nonpartisan analysis of the relevant facts is performed.

Lobbying occurs only when there is a specific piece of legislation or legislative proposal pending that the Organization is attempting to influence. Therefore, lobbying is considered to have taken place only if both of the following elements are present:

1. The communication refers to specific legislation (legislation that has been introduced or a specific legislative proposal that the Organization supports or opposes), and
2. The communication reflects a view on the legislation (supporting or opposing it).

Indirect lobbying involves communications with the general public (rather than directly with legislators, etc.) where the communication includes the same two preceding characteristics, plus it encourages the recipient of the communication to take action with respect to the specific legislation (by contacting legislators, etc.).

Segregation of Lobbying Expenditures

Lobbying expenditures are allowable for charities under the Internal Revenue Code. However, lobbying may not represent a substantial portion of the Organization's overall activities. The Organization's tax exemption would be at risk if lobbying becomes a substantial portion of the Organization's activities.

Accordingly, CAPK segregates all direct and indirect lobbying expenditures in a separate section of the chart of accounts in the general ledger. Where appropriate, lobbying expenditures will also be allocated their fair and reasonable share of employee benefits and other allocated costs in accordance with COST ALLOCATION PLAN POLICY found elsewhere in this manual.

Lobbying Election

As a public charity, the Organization has two options with respect to the Internal Revenue Code's restriction against lobbying being a "substantial" portion of its activities.

- One option is to make a formal lobbying election, which results in the Organization following a specific mathematical formula to determine its lobbying limitations. Exceeding the limitation would result in an excise tax assessed to the Organization. Exceeding the limitation by 50 percent-(50%) or more over a four-year period would result in loss of the Organization's overall tax exemption.
- The other option is to not make the election, resulting in an entirely judgmental assessment of its lobbying activities by the IRS. If it is deemed by the IRS to have engaged in substantial lobbying for any period, the Organization would lose its overall tax exemption under this option.

If CAPK incurs lobbying expense, it will complete Schedule C of the Form 990. Additional forms may need to be completed depending on the Organization's election to be subject to the lobbying expenditure limitations of Internal Revenue Code section 501(h).

CHARGING COSTS TO FEDERAL AWARDS

Overview of Charging Costs to Federal Awards

CAPK charges costs that are reasonable, allowable, and allocable to a federal award directly or indirectly. All unallowable award costs will be appropriately segregated from allowable award costs in the general ledger in order to assure that unallowable award costs are not charged to federal awards.

Criteria for Allowability of Costs

In accordance with Subpart E-Cost Principles, terms and conditions of the federal award, (2 CFR 200.302(b)(7), and 2 CFR 200.403(c)) (45 CFR 75.302(b)(7) and 45 CFR 75.403(c), CAPK's written procedures to determine allowability of costs will include the following:

All costs must meet the following criteria from 2 CFR Part 200.402 – 406 (45 CFR Part 75.402 – 406), Basic Considerations, in order to be treated as allowable direct or indirect costs under a federal award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award.
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award.
 - c. Whether the individuals concerned acted with prudence in the circumstances.
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a federal award,
 - b. The cost benefits both the federal award and other work and can be distributed in reasonable proportion to the benefits received, or
 - c. The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of 2 CFR Part 200, Subpart E-Cost Principles (45 CFR Part 75), or the federal award itself.
4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Organization.
5. Costs must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).

7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
8. The cost must be adequately documented, including prior written approval from the awarding agency when applicable.

Cost Allocation Plan Policy

CAPK prepares and maintains a Cost Allocation Plan to document its method and process to fairly and equitably allocate direct, shared or joint, and indirect costs to the programs and activities benefiting from the cost.

All costs of CAPK will comply with this plan, regardless of the amount of federal funding received for each award.

This plan is reviewed annually, at a minimum, and updated as necessary.

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a program or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (*2 CFR Part 200.413(a)*) (*45CFR Part 75.413(a)*). CAPK identifies and charges these costs exclusively to each award or program.

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions, Purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved by the appropriate Program Manager and reviewed by the Accounting Administrator prior to payment.

Time sheets are submitted on a regular basis, reflecting employees' work and which programs, services directly benefited from their effort. Time sheets will serve as the basis for charging salaries directly to programs, services, federal awards and nonfederal functions. See the PAYROLL section of this manual for detailed procedures.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency will be accounted for as a direct cost of that award (i.e., such equipment will not be capitalized and depreciated for grant purposes but will be capitalized and depreciated at year-end for financial statement purposes).

CAPK will allocate indirect costs using the elected de minimis rate.

Shared or Joint Costs

Shared or joint costs are those that have been incurred for some, but not all, programs or objectives and are not easily identifiable with a particular grant or programs but are necessary to the operation of these grants or programs. Shared costs will be allocated fairly to all objectives benefiting from the

costs as described in CAPK's approved cost allocation plan. Indirect costs, but not shared or joint costs, may be allocated to benefiting objectives through the use of an indirect cost rate. Examples of CAPK's shared or joint costs are:

- Allocated space cost based on usage for building co-located by several programs.

Per federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to unrestricted funds or other funds that may cover indirect or shared or joint costs after the allocation process is complete.

Indirect Costs

Indirect costs are those costs that have been incurred for common or joint objectives and cannot be readily identified with a particular cost objective or that are necessary for the overall operation of CAPK (management and general costs). Indirect costs are allocated to awards, programs, activities, cost objectives, etc. using an indirect cost rate. See INDIRECT COST RATE section of this manual.

After direct and shared (or joint) costs have been determined and assigned directly to awards or other programs as appropriate, indirect costs are those remaining to be allocated to benefiting cost objectives. A cost may not be allocated to a federal award as an indirect cost if any other cost that was incurred for the same purpose, in like circumstances, has been assigned to a federal award as a direct cost.

Examples of CAPK's indirect costs are:

- Cost of administrative services: Finance, Human Resources, etc.

Direct Costing Procedures

Direct and shared or joint costs are allocated to the benefiting programs using cost pools under the following policies and procedures:

1. Costs will be allocated to all programs on an equitable basis regardless of any limits imposed by funding sources.
2. As much as possible, costs will first be charged directly to benefiting programs.
3. All remaining shared costs will be allocated using the most meaningful measures. The following bases will be used:

Cost	Allocation Base
Facilities and related costs	Square footage occupied.

OR

All remaining shared costs will be allocated on the most meaningful measures in accordance with the Organization's annually approved cost allocation plan. See the COST ALLOCATION PLAN POLICY section of this manual.

4. Program-related costs will be allocated based on relevant activity measures, such as number of meals served, and number of children or clients.

OR

Program-related costs will be allocated based on relevant activity measures as indicated in the cost allocation plan.

Time sheets are submitted on a regular basis, reflecting employees' work and which programs and funding sources directly benefited from their effort. Time sheets will serve as the basis for charging salaries directly to programs, services, federal awards and non-federal functions. See the PAYROLL section of this manual for procedures.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency will be accounted for as a direct cost of that award (i.e., such equipment will not be capitalized and depreciated for grant purposes but will be capitalized and depreciated at year-end for financial statement purposes) after obtaining prior written approval from the funder to acquire the equipment. Also see CAPITAL ASSETS section of this manual.

Indirect Cost Rate

CAPK maintains an annual indirect cost budget. The Organization has never negotiated an indirect cost rate and has elected to use the 10% de minimis rate as allowed under 2 CFR Part 200.414(f) (45 CFR Part 75.414(f)). The approved 10% de minimis indirect cost rate is used as a method to allocate allowable indirect costs to each award, major function, activity, or cost objective.

Segregating Unallowable from Allowable Costs

The following steps will be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award will be reviewed for costs specifically identified as allowable or unallowable.
2. Grant managers, program managers, and financial personnel will be familiar with the allowability of costs provisions (2 CFR Part 200 (45 CFR Part 75), Subpart E - Cost Principles), particularly:
 - a. The list of specifically identified unallowable costs found in 2 CFR Part 200.420 – 475 (45 CFR Part 75.420 – 475), Selected Items of Cost, such as alcoholic beverages, bad debts, contributions, fines and penalties, etc.
 - b. Those costs requiring advance approval from federal agencies in order to be allowable in accordance with 2 CFR Part 200.407 (45 CFR Part 75.407), Prior Written Approval, such as participant support costs, equipment purchases, etc.
3. No costs will be charged directly or indirectly to any federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200, Subpart E- Cost Principles (45 CFR Part 75, Subpart E).
4. For each federal award, an appropriate set of general ledger accounts (or account segments) will be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent recording of uncashed checks, rebates, refunds, and similar items, will be reflected for grant accounting purposes as

reductions in allowable expenditures if the credit relates to charges that were originally charged to a federal award or to activity associated with a federal award in the current period. If the credit, refund, etc. is for expenditures for a prior period, it will be reported as miscellaneous income. The reduction in expenditures or miscellaneous income will be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior fiscal year financial statements will not be amended for the credit).

Also see CRITERIA FOR ALLOWABILITY OF COSTS section of this manual.

ACCOUNTS PAYABLE MANAGEMENT

Overview of Accounts Payable Management

CAPK strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and bank account reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice will be supported by an approved purchase order where required by Organization policy and will be reviewed and approved in accordance with the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart and DISBURSEMENT POLICIES found elsewhere in this manual prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements policies and procedures is to ensure that:

- Disbursements are properly authorized.
- Invoices are processed in a timely manner.
- Contractor credit terms and operating cash are managed for maximum benefits.

Recording of Accounts Payable

- All valid accounts payable transactions, properly supported with the required documentation, will be recorded as accounts payable in a timely manner.
- Accounts payable are processed on a daily basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.
- Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the contractor records.
- No payments will be made from contractor statements.
- Pairsoft:
 - All Check Requests will be processed through Pairsoft Procurement System
 - No paper check request will be accepted by the Finance Department.
 - Check Requests will be submitted when there has not been a purchase order pre-approved for the expense. These should be in instances where there was no option to go through the procurement process due to emergency or the contractor not accepting purchase orders.
 - Check Requests will still require ample, robust back up for the justification of the expense. Examples of this include: Invoice with appropriate approval, packing slips as needed, verification of that the good was received or the service was rendered.

Accounts Payable Cutoff

For purposes of the preparation of the Organization's monthly financial statements, all contractor invoices that are received, approved, and supported with proper documentation by the fifth day of the following month will be recorded as accounts payable as of the end of the month, if the invoice pertains to goods or services delivered by that month's end.

Preparation of a Voucher Package

Prior to any accounts payable being submitted for payment, a voucher package will be assembled. Each voucher package will contain the following documents:

1. Contractor invoice (or employee expense report)
2. Packing slip, where appropriate
3. Receiving report or other indication of receipt of merchandise and authorization of acceptance
4. Purchase order as required by procurement policies
5. Any other supporting documentation deemed appropriate

Processing of Voucher Packages

The following procedures will be applied to each voucher package by the Accounting Technicians:

1. Check the mathematical accuracy of the contractor invoice.
2. Compare the nature, quantity, and prices of all items ordered per the contractor invoice to the purchase order, packing slip, and receiving report.
3. Document the general ledger distribution, using the Organization's current chart of accounts.
4. Obtain the review and approvals as indicated in the PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart elsewhere in this manual.

Upon receipt, each invoice will be stamped with the date received, scanned, and copies distributed to the appropriate personnel for approval via electronic check request. Unapproved invoices will be maintained in a file, matched with notice of approval once obtained, and processed for payment. The Accounting Technicians will follow up on unapproved invoices pending for longer than one week.

Invoice Approval

CAPK's invoice process is as follows:

- CAPK will process and pay only original invoices. Acceptable original invoices may be either in paper or electronic form. All invoices must be sent by the contractor directly to the Finance Department for processing. Invoices that do not have a purchase order, will need to be submitted to Finance through the Pairsoft system as a check request. No paper check requests will be accepted by Finance.
- Upon receipt of the contractor invoice, it will be matched with the properly approved purchasing requisition form and purchase order and entered in the accounts payable system for proper review, approval, and tracking of received invoices. Only properly matched invoices will be

entered in the accounts payable system. See RECORDING OF ACCOUNTS PAYABLE section of this manual.

- Invoices are to be approved for payment by the Program Manager and/or Division Directors to indicate their acknowledgment of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the contractor invoice, agreement with general ledger account coding, and agreement to pay contractor in full. Approvals will be documented with initials or signatures of the approving individual; electronic routing noting approval and date of approval.
 - Approved invoices are returned to Accounts Payable for processing with an accompanying check request form in Pairsoft. No paper check requests will be accepted by Finance.
 - Invoices requiring revision/correction are returned to the contractor by the invoice approver, with the Accounts Payable department copied on the communication. Supervisory approval is required for changes to invoices in the accounts payable system.
- Follow-up on unmatched invoices, open purchase orders, requisitions, receiving reports will occur each month.

Payment Discounts

To the extent practical, CAPK takes advantage of all prompt payment discounts offered by contractors. When such discounts are available and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Employee Expense Reports / Employee Reimbursements

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly completed and approved expense reimbursement form. Reimbursement forms will be submitted in Pairsoft. See RECORDING OF ACCOUNTS PAYABLE for more information. (See additional policies under the TRAVEL section of this manual.) All required receipts must be attached, and a brief description of the business purpose of the trip or meeting must be noted on the form. Expense reports will be processed for payment in the next accounts payable payment cycle, if received within two business days of the weekly deadline. Expenses older than one month will be reimbursed only if approved by the Chief Executive Officer and the applicable period of performance timeframe for the grant has not passed.

The Accounting Technicians will periodically check expense reports against timesheets to ensure agreement of dates and activities.

Reconciliation of A/P Subsidiary Ledger to General Ledger

At the end of each monthly accounting period, the total amount due to contractors per the accounts payable subsidiary ledger will be reconciled to the total recorded in the accounts payable general ledger account (control account). All differences will be investigated and adjustments made as necessary. The reconciliation and the results of the investigation of differences must be reviewed and approved by the Chief Financial Officer or Director of Finance.

On a monthly basis, the Accounting Technicians will also perform the following procedures:

1. Check all received contractor statements for unprocessed invoices.
2. Check and follow-up on the purchase order file for open purchase orders more than 30 days old.

Management of Accounts Payable Contractor Master File

Upon the receipt of an invoice from a new contractor that is not already in CAPK's Accounts Payable Contractor Master File, the Accounting Technician shall notify the Business Services Department.

For contractors that will be paid a total of \$10,000 or less during the Organization's fiscal year, the contractor file data may be limited to the contractor name and address. However, for all contractors to be paid more than \$10,000 during a fiscal year, the file shall include all of the following data:

- Contractor's legal name and any DBA name(s)
- Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
- Federal employer identification number
- Telephone number
- Fax number
- Email address and website
- Contact name

Payments shall not be made to any contractor whose file does not comply with the preceding requirements.

On an annual basis, contractors that have not been utilized over the preceding 24-month period shall be purged (or made inactive) from the master contractor file.

Office of Foreign Assets Control (OFAC) Database Searches

It is the policy of CAPK to perform a search of the Office of Foreign Assets Control (OFAC) for any non- U.S.-based contractor or payee upon setting that payee up in the accounts payable system and periodically on at least an annual basis thereafter. The OFAC search shall be initiated by the Business Services Department.

Verification of New Contractor

The Business Services Department will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$25,000. For

such contractors, the Business Services Department shall perform a limited public records search and shall contact the contractor to validate its existence.

TRAVEL

Travel Advances

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advances are generally limited to per diems unless there is an extraordinary need for additional funds. Additional funds require prior approval by the Chief Executive Officer. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Organization's travel policies as explained in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement with, these policies. Employees receiving travel advances must submit an expense report within 5 business days of returning from travel. Additional travel advances will not be processed if there is an outstanding advance from a previous trip. Exceptions will be made when there is a demonstrated business need. Any advances that remain outstanding more than 15 calendar days following the business trip will be deducted from the employee's next paycheck.

Travel Expense Preparation

At the conclusion of a CAPK business trip, the employee or member of the Board of Directors who has incurred business-related expenses should complete an expense report in accordance with the following policies:

1. Documentation must justify that travel costs incurred by the business traveler is necessary for the organization, program objectives, and the federal award, and costs are reasonable and consistent with CAPK's travel policy. Travel costs for individuals accompanying the business traveler are not allowable or reimbursable (see SPOUSE/PARTNER AND DEPENDENT TRAVEL section of this manual). *(2 CFR Part 200.474(b)(1) and (2)) (45 CFR Part 75.474(b)(1) and (2))*
2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with invoices/receipts.
4. CAPK will reimburse employees for meals and incidentals at per diem rates established by the General Services Administration (GSA) for the location to which they travel. Therefore, meal receipts are not required, except for business meals not reimbursed as a per diem which is addressed in this section below.
 - a. It is the Organization's policy that payment for the first and last day of travel will be at 75% of the full per diem.
 - b. If the conference or meeting which the traveler attends provides a meal, the value of that meal, as determined by GSA tables, will be deducted from that day's per diem.
5. Contractor receipts/invoices must be submitted for all lodging and any expenditure other than meals and incidentals reimbursed with per diems.
6. For airfare, airline-issued receipts must be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a

combination of an itinerary, certificate of attendance, a credit/debit card receipt, and return trip boarding pass(es).

7. Mileage will be reimbursed at the standard federal rates in effect at time of travel, as published each year by the IRS.
8. General ledger account coding must be identified for all expenditures.
9. For all meals not reimbursed as a per diem and other business expenditures, the following must be clearly identified:
 - a. Names, titles, organizations, and business relationships of all persons
 - b. The business purpose of the meal or other business event (topics discussed, etc.)
 - c. Meal receipts should be the actual, detailed receipt, not the credit/debit card receipt. (The credit/debit card receipt may not provide enough detail.)
10. All expense reports must be signed and dated by the employee.
11. All expense reports must be reviewed and approved by the employee's Division Director.
12. Only one expense report form should be prepared for each business trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to CAPK (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or submit cash. If the expense report results in a balance due to the employee, the employee will be reimbursed through the next accounts payable payment cycle.

No further travel advances will be issued to any employee who has an outstanding balance due to CAPK from previous business trips.

Reasonableness of Travel Costs

CAPK will reimburse travelers only for those business-related costs that are necessary and reasonably incurred. Accordingly, the following guidelines will apply:

1. Requests for out-of-county travel must be submitted in writing to the Division Director, and written approval received from same in advance of said travel. For out-of-state travel, the Division Director must submit to the Chief Executive Officer for approval. The request for approval must contain any flyers or agendas pertaining to the training and a short justification for the travel. This request must be submitted to the Chief Executive Officer at least twenty (20) business days prior to travel. If approved, all requests for travel must be received by the Finance Division no later than ten (10) business days with all necessary approvals prior to the beginning day of travel.
2. Payment for suites and other upgraded rooms at hotels will not be allowed, unless required by a medical condition which must be documented by Human Resources and approved by a supervisor. Travelers should stay in standard rooms.
3. CAPK will ask hotels for any available discounts – nonprofit, government, or corporate rates.

4. An analysis must be performed to determine whether renting a vehicle or using your personal vehicle is most beneficial. If renting is the best option, only midsize cars can be rented. Any exceptions must be approved by the Chief Executive Officer in advance. Do not purchase insurance as CAPK has a policy to cover hired/non-owned autos. Share rental cars whenever possible. If the analysis determines that renting a vehicle is most cost effective but the employee decides to use their personal vehicle, the additional cost will be incurred by the employee and not reimburse by the agency. A cost analysis form produced by the Finance Department must be submitted with all out of area travel forms.
5. When travelling out of area and departing from the employee's residence, time and mileage is reimbursed only to the extent that the amount which is incurred exceeds the employee's daily commuting time and distance.
6. When an employee is travelling out of the area overnight, all work-related mileage is reimbursable.
7. When out of area, hours spent in work related duties (including conference meal meetings), plus work-related travel time, is considered work time.
8. Meals will be reimbursed on a per diem basis according to GSA guidelines. If the employee leaves home on travel before 7:00 a.m. or returns home from travel after 1:00 a.m., breakfast will be reimbursed. Lunch will only be reimbursed if the employee is out of the office on travel or in the field out of the area between the hours of 11:30 am and 1:30 pm. If the employee leaves home on travel before 6:00 pm or returns home after 6:00 pm, dinner will be reimbursed. If a meal is provided during a conference or the hotel provides a complete breakfast, the employee will not be reimbursed for that meal.
9. Employees will not be reimbursed for alcoholic beverages.
10. If required by the funding source, foreign travel charged to federal grants must be approved in writing by the funding source prior to travel.

Lodging Accommodations

Employees may arrive a day or earlier or stay a day or earlier or stay a day or more later as reasonably necessary for business travel, or a business decision that is best for the safety of the employee and the Agency. (Example: a conference ends on Friday at 5:00 pm, they may stay overnight and depart Saturday.) In some cases, a Saturday night stay is required to receive discounted airfare. In this instance, the difference in the discounted airfare must be equal to or greater than the additional per diem hotel expenses for the additional overnight stay(s), and any other related travel cost (i.e. wages, etc.)

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

1. Air travel should be at coach class or the lowest commercial discount fare at the time the ticket is purchased except when this fare would:
 - a. Require circuitous routing,
 - b. Require travel during unreasonable hours,
 - c. Excessively prolong travel,

- d. Result in additional costs (e.g. baggage fees) that would offset the transportation savings, or
 - e. Offer accommodations not reasonably adequate for the traveler's medical needs.
2. First class or business class air travel will not be reimbursed unless there is a medical reason which must be documented by Human Resources and approved by a supervisor.
 3. Memberships in airline flight clubs are not reimbursable.
 4. Cost of flight insurance is not reimbursable.
 5. Cost of upgrade certificates is not reimbursable.
 6. The cost of baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable.
 7. Cost of canceling and rebooking flights is not reimbursable, unless it can be documented that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.).
 8. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e., CAPK will not reimburse for the personal legs of a trip).
 9. Frequent flyer miles will accrue to the traveler, not the Organization.

Temporary Dependent Care Costs

(2 CFR Part 200.474(c)) (45 CFR Part 75.474(c))

Temporary dependent care costs above and beyond regular dependent care that directly result from travel required by the Organization are allowable and reimbursable providing that:

1. The costs are a direct result of the individual's travel for the federal award;
2. The costs are consistent with the organization's documented travel policy for business travel; and
3. Are only temporary during the travel period.
4. Reimbursed costs will be for actual costs incurred; up to a maximum of \$50 per day.
5. A receipt must be submitted within one week of the incurred expense and documentation must comply with CAPK's reimbursement policy.
6. Approval of temporary dependent care costs must be approved by a Division Director.

Spouse/Partner and Dependent Travel

CAPK does not reimburse any employee or Board member for separate travel costs (air fare, etc.) associated with his or her spouse, partner, dependents, or travel companion. The cost of a shared hotel room need not be allocated between employee/director and spouse, partner, dependent, or other for purposes of this policy.

CELL PHONES

Issuance of Organization-Owned Cell Phones

CAPK recognizes that certain job functions require an employee to be accessible when away from the office or during times outside scheduled working hours. For this reason, CAPK will provide cell phones or a cell phone stipend to select employees as a working condition fringe benefit. Supervisors of employees who travel frequently on Organization business may request an organization-owned cell phone for those employees by contacting the IT Department in the Operations Division. CAPK will include language in employment contracts, job descriptions, and personnel manuals documenting the business reasons for providing employees with cell phones or a cell phone stipend.

Organization cell phone holders will be required to sign a statement acknowledging that the cell phone will be used for legitimate organization-related business purposes and will not be used while driving. The cell phone holder also agrees to take reasonable precautions to protect the cell phone from loss or theft by storing it in a secure location. Upon approval, a cell phone will be issued bearing the names of both the individual and CAPK.

While organization-issued cell phones are intended for Organization-related business use, CAPK recognizes that occasional personal use may occur. CAPK employees should make every effort to keep personal use of organization-owned cell phones to a minimum. Because such employer-provided cell phones are considered to be a working condition fringe benefit, the CAPK employees' use of the cell phone for personal reasons may be treated as excludable from the employees' income as a de minimis fringe benefit. That is, the value of personal use of an organization-owned cell phone will not be taxable income to the employee.

Cell Phone Use

Employees of CAPK are prohibited from using an organization-owned cell phone or similar device, hands-on or hands-free, while driving, whether the business conducted is personal or organization-related. This prohibition includes receiving or placing calls, text messaging, accessing the Internet, receiving or responding to email, checking for or listening to voice messages, or any other uses.

Similarly, employees of CAPK are prohibited from using their personal cell phone or similar device for any purpose, hands-on or hands-free, while driving either an organization vehicle or a personal vehicle while on organization business.

Also see USE OF CELL PHONES WHILE DRIVING section of this manual.

Cell Phone Plans

The IT Department will negotiate a master cell phone contract with a single contractor. All organization-owned cell phones are to be acquired through the pre-approved contractor. Exceptions to this policy may be made due to cell phone area coverage. Employees issued an organization cell phone will estimate their usage needs and identify a plan that best accommodates those needs with the pre-approved contractor.

Cell phone plan terms will initially be set based on the employee's anticipated needs. The employee's supervisor will monitor usage and recommend adjustments to terms as needed to ensure that the employee is on the most efficient plan based on his or her needs. Initial cell phone plan terms and any subsequent changes in terms will be approved in advance by the IT Department.

Upon receiving the cell phone, the employee is required to sign a statement of receipt and acceptance of responsibility for organization cell phones.

CAPK requires the following review and approval procedures:

- Supervisors will review and sign the monthly statement for cell phone holders they supervise and forward it to the Finance Department.
- The Board chair or treasurer will approve cell phone statements for the Chief Executive Officer.
- Supervisor signatures indicate that the usage is approved and that the calls were made in accordance with CAPK policies.
- Any fraudulent or other unauthorized usage will be immediately pointed out to the Chief Financial Officer for further investigation with the cell phone provider.

Cell phone holders will report the loss or theft of an organization cell phone immediately by notifying the cell phone provider, 24 hours a day, seven days a week as well as the Chief Financial Officer.

Revocation of Organization Cell Phones

Failure to comply with any of these policies associated with the use of CAPK's cell phones will be subject to possible revocation of organization-issued cell phone privileges. The Chief Financial Officer, with the approval of the Chief Executive Officer, will determine whether cell phones are to be revoked.

Employee Cell Phones

Select employees of CAPK will be allowed to use personal cell phones in connection with Organization-related business and be adequately compensated in the form of a taxable allowance or service per diem. It is the responsibility of the Division Director to determine the employee position that will require the use of a cell phone and at what service per diem rate. Not all employees will require having a cell phone with texting, e-mail, and data/internet. The service per diem will be included in the employee's paycheck on a monthly basis.

All employees approved to use their personal cell phones will be required to sign a statement to acknowledge their understanding of the cell phone policy. The statement will be kept in the employee's personnel file maintained by the Human Resources Division.

Mobile Reimbursement

In support of workplace mobility, CAPK employees who hold positions that include the need for a cell phone may receive a monthly mobile reimbursement of up to \$75 per month for business-related costs incurred by the employee when out of the office (i.e. business-related activities) or occasionally outside standard work hours (i.e. after hours networking events).

The reimbursement is to support communications for business-related activities and assist with compliance of multi-factor authentication, when necessary during working hours. Reimbursement will cover only a portion of the expenses reasonably attributable to the employee's work for one personal mobile phone.

The stipend will be considered as a taxable fringe benefit and will be determined by the employee's job duties or classification. Reimbursement will be made during the employee's bi-weekly payroll.

Employees in these classifications will be eligible for up to \$200 towards the purchase of a new phone every two years.

Use of Cell Phones While Driving

For the safety of our staff and the public, use of either CAPK issued or personal cell phones, including hands-free, while operating a motor vehicle on CAPK business is prohibited. Cell phones should be turned off, or not answered while driving. If a call needs to be answered, the employee should stop his or her vehicle in a safe location and park while using the cell phone.

Also see CELL PHONE use section of this manual.

Camera Phones

Use of camera phones, whether CAPK related or personal, must be in compliance with the CAPK's PRACTICE OF ETHICAL BEHAVIOR section of this manual and respectful of client and staff privacy rights. Photographs should not be taken contrary to a person's wishes, or where a client or personal confidentiality or privacy may be violated. Absolutely no lewd or obscene photographs may be taken or displayed at work. Violations may result in confiscation of the camera cell phone in addition to discipline.

Personal Cell Phones or Similar Devices at Work

Employees of CAPK are asked to minimize the use of personal cell phones in the workplace. In an emergency situation, employees may carry their personal cell phones in vibrate mode.

Carrying or use of personal cell phones on CAPK premises is a privilege for employees, who are expected to abide by this policy regarding cell phone use. Violations of this policy may result in revocation of the permission to carry a cell phone on CAPK premises in addition to discipline up to and including discharge depending on the violation.

DISBURSEMENT POLICIES

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions and purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved in accordance with the INVOICE APPROVAL section of this manual, prior to payment.

General Disbursement Policies

CAPK processes contractor checks and ACH payments and expense reimbursement checks and ACH payments on a weekly basis. Disbursements will be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized to disburse funds (check signers).

All contractor and expense reimbursement payments will be processed in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel policies and procedures described elsewhere in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all contractors will be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services and approval of the invoice for payment.
4. Total cash requirements associated with each disbursement cycle is monitored in conjunction with the available cash balance in bank prior to the release of any funds.
5. All supporting documentation is attached to the corresponding check or ACH payment prior to forwarding the entire package to an authorized bank account signer.
6. Checks will be utilized in numerical order and unused checks are stored in a locked safe in the finance department.
7. Checks will never be made payable to "bearer" or "cash."
8. Checks will never be signed prior to being prepared.
9. Upon the preparation of a disbursement, contractor invoices and other supporting documentation will immediately be canceled in order to prevent subsequent reuse.

Manual Check Signing

Checks of less than \$4,999.99 require a single signature. Checks of greater than \$5,000 or more require two signatures which can be internal and/or external signers. No check will be signed prior to the check being completed in its entirety (no signing of blank checks).

Checks will be signed by an individual other than the one who approved the transaction for payment.

Internal check signers are the Chief Executive Officer and Division Directors, except for the Chief Financial Officer and the Director of Head Start/State Child Development. External check signers are officers of the Board of Directors and one or two members of the Board.

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed and approved prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about disbursement.

Approval of producing a check must be authorized by the Chief Financial Officer or Chief Executive Officer. The Chief Financial Officer and Chief Executive Officer may authorize a designee to authorize the processing of checks as necessary.

Non-Manual or Electronic Check Signing

ACH payments are processed with CAPK's banking institution. Authorized files are submitted electronically by the Accounting Administrator or designee. An authorized bank account signer will review each disbursement run and supporting documentation, and initial and date the disbursement listing indicating approval.

Authorized signers should examine a listing of ACH disbursements schedule to be paid electronically prior to submission. Original supporting documentation should be reviewed to ensure that each item has been properly reviewed and approved prior to the approval of electronic payment. Electronic submission should not be approved if supporting documentation appears to be missing or there are any questions about a disbursement. The listing of scheduled disbursements should be signed and dated.

Electronic Funds Transfer/Automated Clearing House (ACH Payments)

Automated Clearing House (ACH). Generally refers to payments made via direct deposit and should be set up in the vendor master that denotes this payment method. Electronic Funds Transfer (EFT). The electronic exchange (transfer of money from one bank account to another), either within a single financial institution or across multiple institutions, through computer based. Wire transfer is an electronic transfer of funds from one bank account to another initiated directly with the payer's bank. A wire transfer of funds in payment of an obligation will only be used when the situation requires immediate good funds to settle a transaction. These transactions are to be approved by the CFO prior to initiation.

Roles and Responsibilities

Accounts Payable: will be responsible for ensuring that proper documentation, authorization, and accounting information are provided and accompany any EFT payment instructions.

Finance Department: Will be responsible for initiating the release of EFTs on behalf of CAPK. The Accounts Payable Supervisor, Director of Finance or the CFO will initiate and release EFT payments through the banking partner's electronic system. The Finance Department also has the responsibility to confirm EFT instructions with specific departments and individuals if there is any question as to the validity of the EFT request.

Procedures

To promote the safety of CAPK funds in the EFT environment, the following procedures will be adhered to all CAPK employees requesting payments via EFT and all CAPK employees involved in processing payments via EFT:

1. The procedure to initiate an EFT is subject to the same financial policies, procedures and controls that govern disbursement by any other payment mechanism.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statute and accepted business practices.
3. Authentication of new EFT requests and changes to existing EFTs required prior to the transaction being input into the computer-based banking system and includes the following steps:
 - Validate all new electronic payment instruction requests received even if the request is internal.
 - Contact the supplier or requester directly by phone to confirm any requests for payment method or payment instruction changes. Do not use the contact information provided on the request to change payment method or payment instructions; do use contact information known to be genuine such as the contact information in your master supplier file or information collected from the original contract. Have the contact confirm existing payment instructions on file prior to making changes to those instructions (i.e., current bank account and routing number provided in original instructions).
 - Verify the new information provided on the payment instructions provided with the known contact (i.e., contact bank to confirm correct account name, number, and routing information).
 - Document the verification process that was followed to validate payment instructions. The person responsible for entering/updating wire instructions and the person approving new/updated wire instructions must approve the record of verification. A record of the verification must be maintained in accordance with record retention policies.
 - i. An Authorization form will be required for any changes to accounts. This form must be signed by an authorized officer of the vendor's organization. A voided check or other bank documentation with the routing and the bank account information is also required for any account additions or changes.
4. When wire payments are approved, they will be set up as a template in the computer-based banking system and cannot be altered by those assigned to use it. The set-up and modifications to these templates will require two authorized CAPK signatories.
5. When ACH payments are approved, they will be set up in the vendor master database in the financial accounting system by individuals authorized to perform vendor maintenance.
6. Pre Authorization function will never be disabled without explicit approval from the Director of Finance or the Chief Finance Officer.
7. Bank balances will be monitored daily for unusual or unexpected transactions.
8. Reconciliation of banking activity to the general ledger will be accomplished in a timely manner with investigation and resolution of reconciling items.

Use of Positive Pay System

CAPK utilizes a "Positive Pay" system with its financial institution for all checks drawn on the operating account. With this system, the Accounting Administrator or designee electronically communicates to the financial institution a list of check numbers, amounts, and payees in connection with each check run. The financial institution will then notify the Chief Financial Officer if any check is presented for payment that does not match the three characteristics for valid checks.

The Chief Financial Officer or his or her designee will be the only person authorized to communicate approval or denial of checks to the bank that have been flagged by the bank's positive pay system.

Mailing of Checks

After checks are signed, they are returned to Accounts Payable. The Accounts Payable staff attaches the appropriate documentation and immediately mails the checks. Checks will not be mailed by, or returned to, the individuals or departments that authorized the expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks will be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by electronic instruction to the bank by the Finance Department. A journal entry is made to record the stop payment and any related bank fees.

Recordkeeping Associated with Independent Contractors

CAPK will obtain a completed Form W-9 or equivalent substitute documentation from all contractors to whom payments are made (see ACCOUNTS PAYABLE MANAGEMENT policies). A record will be maintained of all contractors to whom a Form 1099 is required to be issued at year-end.

No payment will be issued to a contractor until a properly completed Form W-9 is received and on file in the Finance Department.

Control Grid – Purchasing and Disbursements

CAPK strives to maintain adequate segregation of duties in its purchasing and disbursement functions.

- A. Procurement Staff
- B. Programs Staff
- C. Program Manager/Division Director
- D. Chief Financial Officer
- E. Finance Administrator/Accountant
- F. Accounting Administrator
- G. Accounts Payable Technician
- H. Chief Executive Officer/Division Director/Board of Directors

I. Accounting Clerk

Duty	A	B	C	D	E	F	G	H	I
Inputs data into vendor master file						X			
Obtains Form W-9 from new contractors	X								
Initiates purchases/requisitions		X							
Authorizes purchases			X						
Prepares purchase order	X								
Prepares request for proposal	X		X						
Administers collection of proposals	X		X						
Evaluates proposals	X		X						
Selects contractor			X						
Receives contractor invoice							X		
Approves contractor invoice			X						
Assigns general ledger coding		X	X						
Inputs invoice into A/P system							X		
Selects A/P to be paid						X			
Runs A/P checks						X			
Processes ACH payments						X			
Processes positive payment communication to bank						X			
Reviews checks and ACH distribution listing						X			
Signs checks and ACH distribution listing								X	
Mails checks									X
Maintains custody of unused checks						X			
Reconciles A/P to general ledger							X		
Performs bank reconciliation					X				
Reviews cancelled checks					X				
Monitors any fraud activity with positive pay					X				
Monitors ACH pre-note issues					X				
Reviews bank reconciliations				X					

CREDIT CARDS/PURCHASING CARDS

Organization-Issued Credit Cards or Purchasing Cards

CAPK recognizes that there will be occasions when it is necessary for authorized employees to use a corporate credit card for travel purposes, on-line purchasing, and for unforeseen circumstances. Therefore, the Organization will make available to senior executive management staff corporate credit cards.

Cardholders will be required to sign a statement acknowledging the following:

- The card shall be used exclusively for legitimate Organization-related business purposes.
- The cardholder will avoid splitting purchase or service costs over multiple transactions to circumvent the single transaction limit.
- The cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location and understands the actions to take in case of theft or loss.
- The cardholder will follow all required procurement policies and procedures.
- The cardholder understands and agrees to disciplinary procedures for misuse of the card.

On a monthly basis, corporate credit card usage will be reported to the Board of Directors by the Chief Financial Officer. The Board of Directors will be provided a monthly summary of the total spent per corporate credit card and copies of the monthly credit card statements.

Cash advances on any organization-issued credit card, charge account, or other financing arrangement is not allowed.

Also see CREDIT CARDS subsection of the FINANCING ARRANGEMENTS section of this manual.

Card User Responsibilities

Card users are reminded that use of credit card does not relieve the user from following all of the Organization's procurement policies and procedures. A credit card is a payment method, not a procurement procedure.

Upon issuance, card users will be required to sign a statement acknowledging the following:

- The card will be used exclusively for legitimate organization-related business purposes
- The card user will avoid splitting purchase or service costs over multiple transactions to circumvent the single transaction limit (see PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMITS section of this manual)
- The card user agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and understands the actions to take in case of theft or loss
- The card user will follow all required procurement policies and procedures
- The card user understands and agrees to disciplinary procedures for misuse of the card

Card users will turn in receipts with appropriate account coding to the Finance Department after each transaction on a weekly basis. If the Finance Department is missing a receipt when the monthly

statement is reconciled, the Accounting Technician will confer with the card user to determine who used the card and follow up with that employee to get the receipt.

Any fraudulent or other unauthorized charges will immediately be brought to the attention of the Chief Financial Officer for further investigation with the card provider.

Personal use of organization-issued credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary actions discussed earlier in this manual and in the Employee Handbook.

Card users will report the loss or theft of an organization-issued credit card immediately by notifying the credit card company 24 hours a day, seven days a week as well as the Chief Financial Officer.

Revocation of Organization Credit Cards or Purchasing Cards

Failure to comply with any of these policies associated with the use of CAPK's issued credit cards or purchasing cards will be subject to possible revocation of card privileges. The Chief Financial Officer, with the approval of the Chief Executive Officer, will determine whether credit cards or purchasing cards are to be revoked.

Employee Credit Cards

Employees and officers incurring legitimate Organization business expenses are expected to utilize their personal credit cards for such expenditures. The Organization will reimburse employees and officers for properly supported and documented business expenditures charged to personal credit cards upon proper completion of an expense report. The properly completed expense reports will be processed in accordance with the EMPLOYEE EXPENSE REPORT section of this manual. Travel advances may be requested in special circumstances (e.g., situations in which legitimate business expenses are expected to exceed an employee's credit card limit or other special cases). (See the earlier policy on TRAVEL expense report preparation procedures.)

PAYROLL AND RELATED POLICIES

Compensation – Personal Services

(2 CFR Part 200.430) (45 CFR Part 75.430)

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under an award, including but not necessarily limited to wages and salaries is considered an allowable cost to the award to the extent that it satisfies the following requirements:

- The compensation is reasonable for services rendered;
- The compensation complies with laws, regulations, and other written policies of CAPK (see CAPK's Human Resources policies and procedures and/or Employee Policy Manual);
- The compensation is properly documented and supported as stated in the STANDARDS OF DOCUMENTATION OF PERSONNEL EXPENSES section of this manual.

Costs which are unallowable under 2 CFR Part 200 (45 CFR Part 75), are also unallowable solely on the basis that the cost constitutes personnel compensation.

CAPK will comply with administrative compensation limits stated in the statutes and regulations of its funding sources.

If CAPK must implement a Disaster Plan as a result of local, state or national emergencies or directives, resulting in the displacement of CAPK employees or when CAPK is deemed to be an essential business, CAPK may implement temporary incentive or premium pay adjustments for its essential worker. Aggregate adjustment up to \$1,000 must be approved by the Chief Executive Officer per employee, per emergency or directive amounts. Aggregate adjustments exceeding \$1,000 per employee, per emergency or directive must be approved by the Board of Directors.

Compensation – Fringe Benefits

(2 CFR Part 200.431) (45 CFR Part 75.431)

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable to federal grants provided the benefits are reasonable and are required by law, employer-employee agreement, or an established policy of CAPK.

See CAPK's Human Resources policies and procedures and/or Employee Policy Manual for the established written policies of these fringe benefits.

Costs which are unallowable under 2 CFR Part 200 (45 CFR Part 75), is also unallowable solely on the basis that the cost constitutes a fringe benefit.

Classification of Workers as Independent Contractors or Employees

CAPK considers all relevant facts and circumstances regarding the relationship between the Organization and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between CAPK and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral control
2. Financial control
3. The type of relationship of the parties

The Organization's Chief Financial Officer in consultation with the Director of Human Resources will make the final determination.

Wage Comparability Study

CAPK will perform wage comparability studies every three years to ensure the salary and wage structure is similar to other organizations of like size and employee base in our area. Please see the Organization's Human Resources policy manual for details.

Review and Approval of Senior Management Compensation

In connection with the salaries and benefits of senior management (to include the Chief Executive Officer and Chief Financial Officer), a triennial study will involve a salary and benefits survey conducted by an independent organization. The analysis of senior management salaries and benefits will be conducted under the direction of the Executive Committee of the Board of Directors. If an appropriate survey cannot be located, the Executive Committee will consider utilizing a salary and benefits consulting specialist firm or conducting its own customized comparison with similar organizations.

Although the formal comparison with external data will be performed once every three years, the Executive Committee will document its consideration and authorization of the salaries and benefits of senior management on an annual basis, prior to the beginning of each fiscal year.

Payroll Administration

CAPK operates on a biweekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section and more fully described in CAPK's Employee Handbook.

The following forms, documents, and information will be obtained and included in the personnel files of all new employees:

1. CAPK Employment Application (and resume, if applicable)
2. Applicant references (work and personal)
3. Form W-4 Employee Federal Withholding Certificate
4. Starting date and scheduled hours

5. Job title and starting salary
6. Authorization for direct deposit of paycheck, along with a voided check or deposit slip
7. Job description

For employees without a current, valid driver's license or Social Security card, acceptable alternative documents include the unexpired acceptable documents allowable by the U.S. Citizenship and Immigration Services as listed on the Form I-9 in effect at the date of hire (<https://www.uscis.gov/i-9>).

Each employee personnel file will also indicate whether the employee is exempt or non-exempt from the provisions of the Fair Labor Standards Act.

If required by specific grants, the employee personnel file must also include a pre-employment background check.

Changes in Payroll Data

All of the following changes in payroll data must be authorized in writing or electronic election:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates will be authorized in writing by the appropriate Department Director, the Director of Human Resources, and the Chief Executive Officer, as required by Organization policy as documented in the Employee Handbook.

Voluntary payroll deductions and changes in income tax withholding status will be authorized in writing or through electronic election by the individual employee.

Documentation of all changes in payroll data will be maintained in each employee's personnel file and/or online payroll file.

Payroll Taxes

The Finance Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Finance Department may utilize the services of an outside payroll service center for the processing of payroll taxes, as determined by the Chief Financial Officer and approved by the Board of Directors.

CAPK will request an updated Form W-4 and from each employee in January of each year. If there are no changes from the prior year, employees are not required to provide a new W-4. Withholding of federal income taxes will be based on the most current Form W-4 prepared by each employee.

Standards of Documentation for Personnel Expenses

CAPK follows the requirements in 2 CFR Part 200.430(i) (45 CFR Part 45.30(i)), Standards for Documentation of Personnel Expenses, as well as requirements in specific grants to document personnel expenses.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records will:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of the Organization;
3. Reasonably reflect the total activity for which the employee is compensated;
4. Encompass both federally assisted and all other activities compensated by the Organization on an integrated basis;
5. Comply with the established accounting and financial policies and practices of the Organization; and
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal and/or non-federal award or more than one cost activity/objective.
7. Budget estimates may be used for interim accounting purposes provided the estimates produce reasonable approximations of the activity actually performed, significant changes in work activity is identified and entered into the records in a timely manner, and an after-the-fact review is completed to make all necessary adjustments to the final amount charged to the federal award to help ensure charges are accurate, allowable, and properly allocated.

Preparation of Time Records

Each CAPK employee must submit to the Finance Department an electronically approved timesheet no later than 10:00 a.m. on the first business day following the close of each pay period. Timesheets will be prepared in accordance with the following guidelines and the STANDARDS OF DOCUMENTATION FOR PERSONNEL EXPENSES section of this manual:

1. Each timesheet will reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not. CAPK records minute to minute pay for timekeeping purposes.
2. Timesheets will be prepared electronically using an electronic timekeeping system.
3. Employees will identify and record hours worked based on the nature of the work performed.
4. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such.
5. Timesheets will be electronically approved by the employee prior to submission.

After preparation, Division Directors or their designees will approve timesheets prior to submission to the Finance Department. Corrections identified by an employee's supervisor or Division Director be reflected in an updated electronic time record visible to the employee.

An employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone, email timesheet information, or login remotely his/her timesheet information (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate). The employee must electronically approve time submitted in this manner immediately upon his or her return to the office. Timesheets submitted via phone or email will bear the notation, "Time reported by telephone or email by (employee) to (supervisor or designated alternate)." The timesheet will be approved by the supervisor or the designated alternate.

Processing of Timesheets

The Payroll Specialist will process the timesheets by checking them for adherence to attendance and established policies and procedure, then submitting payroll to the payroll service center.

The Payroll Specialist may not change or correct timesheets unless approved by the employee's supervisor.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action, up to and including discharge. Such matters will be referred to Human Resources for investigation.

Review of Payroll

Upon or return of payroll reports and checks from the payroll service center, the Payroll/HRIS Manager reviews payroll prior to its distribution to employees.

Distribution of Payroll

Paychecks (or remittance advices for electronic deposits) will be distributed by individuals who do not approve timesheets, are not responsible for hiring and firing, and do not control the preparation of payroll.

Control Grid – Payroll and Human Resources

CAPK strives to maintain adequate segregation of duties in its payroll and human resources functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Chief Executive Officer
- B. Director of Human Resources or designee
- C. HR Generalist/Recruiting Supervisor
- D. Payroll/HRIS Manager

E. Payroll Specialist

F. Supervisor

G. Payroll Service Center

Duty	A	B	C	D	E	F	G
Authorizes new hires	X	X					
Authorizes salary adjustments	X						
Authorizes terminations	X	X					
Sets up new employee in P/R system			X				
Enters salary adjustments to P/R system			X				
Reviews direct deposit info. in P/R system submitted by employee					X		
Deletes terminated employees from P/R					X		
Reviews changes to payroll master file				X			
Approves timesheets						X	
Reviews input of timesheet data				X	X		
Reviews distribution of time				X	X		
Reviews payroll register				X	X		
Distributes paper checks		X					
Reviews annual W-2 forms				X			
Distributes annual W-2 forms				X			X

Cost of Living Adjustments (COLA)

COLAs are generally awarded through a grant amendment. Once approved by the funding source, wages will be adjusted based on funder instructions. To be eligible for a COLA, an employee must be currently employed by CAPK at the time the grant amendment is approved. A COLA will not allow an employee to be paid past the maximum established compensation for her or his salary range. When a wage study reveals employees are already at or above comparable market wages, COLA funds may be used for higher operational costs as allowed by the funding source.

Internal Audit of Payroll Data

CAPK will conduct an annual internal audit of certain payroll data. This internal audit will be performed by the Organization's Chief Financial Officer. The purpose of this internal audit is to determine the integrity of the Organization's payroll records. The internal audit will include the following procedures:

1. Tracing a sample of salaries, withholdings, deductions, and direct deposit information to supporting documentation in each selected employee's payroll and/or personnel file.
2. Tracing a sample of new hires and departures to personnel files, including verification of first and last pay dates.
3. Cross-checking the payroll master files for employees with identical addresses, social security numbers, or direct deposit bank account information.

Any unexplained deviations found as a result of these internal audit procedures will be reported to the chair of the Audit and Pension Committee.

POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS

CASH AND CASH MANAGEMENT

Cash and Cash Equivalents

CAPK considers all short-term highly liquid investments with an original maturity care of three (3) months or less to be cash equivalents.

Cash Accounts

General Checking Account (operating account):

The primary operating account provides for routine business check disbursements. All cash except for credit card deposits are made to this account.

Cash transfers are done on an as-needed basis to cover disbursements.

For payroll disbursements, transfers out of the operating account are made by the payroll service center as per agreement authorized by CAPK.

In addition, all advances of federal funds shall be deposited in an interest-bearing account and interest earned in excess of \$500 shall be returned to the awarding agency. Interest earned on such funds will be allocated to federal awards based on the percentage of funds received during the month for each award.

Savings Account

The Organization also maintains an interest-bearing savings account. All credit card deposits are made to a designated savings account. In addition, savings accounts are maintained for Head Start vacation accruals, Energy advances on grants, and California Department of Education reserve funds.

Authorized Signers

The following CAPK personnel are authorized to sign checks drawn on and approve disbursements from the general operating and payroll accounts, as authorized by the Board of Directors:

1. Board of Directors Chair
2. Board of Directors Vice Chair
3. Board of Directors Treasurer
4. Board of Directors Secretary
5. Chief Executive Officer
6. Chief Program Officer
7. Chief of Business Development Officer
8. Chief Facilities and Technology Officer

Chief Financial Officer will promptly notify the Organization's financial institutions of changes in authorized signers upon the departure of any authorized signer and any changes authorized by the Board of Directors. Refer to CHECK SIGNING for procedures. The Chief Financial Officer will only

have authority to transfer funds between accounts and will not have authority to approve disbursements.

Digital Signatures

CAPK accepts digital signatures for individuals as an allowable alternative to manual or “wet” signatures, except where otherwise stated in this manual. Authorized signers or approvers are responsible for the security and protection of their passwords and must sign documents and correspondence using software approved by the Organization.

Bank Reconciliations

Bank account statements are received electronically each month using the financial institution’s electronic system. The Chief Financial Officer, Director of Finance, Accounting Administrator, and an Accountant are authorized to access the electronic system.

The Accountant prepares the reconciliation between the bank balance and general ledger balance. The bank reconciliation process will be completed within one week of receipt of each bank statement. The Accounting Administrator is responsible for reviewing the bank reconciliation.

The reconciliation process shall involve a view of electronic copies of cancelled checks provided by the financial institution via Internet access to the Institution’s website. The purpose of this review is to identify signs of forgery, altered or substitute checks, unusual endorsements, or other signs of fraudulent activity.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are reviewed and approved by the Chief Financial Officer on a monthly basis.

Bank reconciliations and copies of resulting journal entries are filed in the current year’s accounting files.

Cash Flow Management

The Finance Administrator and Director of Finance monitor cash flow needs on a weekly basis to minimize the time elapsing between the receipt and disbursement of funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

CAPK adheres to the requirements of its grants which prohibit loaning funds between programs; therefore, cash management and reporting is performed at the program level as well as for the Organization as a whole.

Unpresented Checks

Unrepresented checks include checks that are outstanding, written-off, stale-dated, or returned by the post office. Unrepresented checks will be categorized by CAPK into two categories: payroll checks and general checks.

CAPK will comply with the California laws regarding unclaimed property. Accordingly, the Organization will file all appropriate forms and remit unclaimed property to the appropriate jurisdiction for all uncashed checks subject to a state reporting and transfer requirement.

The Finance Department will attempt to contact the payee and re-issue unpresented checks older than three-(3) months; this attempt and re-issuance will be documented. Checks that remain unpresented, or uncashed, after six-(6) months will be recorded in a separate liability account named, "Unclaimed Property". The Finance Department will maintain a listing of the checks in the Unclaimed Property liability account by:

- Payee
- Amount
- Original issue date
- Original check number
- Re-issued date (not by date reclassified to the Unclaimed Property liability account)
- Re-issued check number

Petty Cash

CAPK will provide imprest funds for valid, minor office expenditures (not for travel or employee advances) and will reconcile and replenish these funds up to its authorized balance of \$200 on a monthly basis to ensure timely reporting of expenses in the proper period of performance. The Petty Cash Custodian is responsible for ensuring that the petty cash fund is locked at all times.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

The Petty Cash Custodian will prepare a reconciliation of the petty cash account on a periodic basis. Petty cash reconciliations are subject to review by the Accounting Administrator, who may also perform periodic surprise cash counts and reconciliations.

Wire Transfers

The Chief Financial Officer and Director of Finance will be the only CAPK employees authorized to initiate wire transfers from CAPK bank accounts. To prevent anyone other than the Chief Financial Officer and the Director of Finance from initiating wire transfers, a system will be employed that requires the use of pass codes and the calculation of a test-key for each wire transfer. Pass codes, issued only to the initiators and authorized signers are assigned by the bank and are changed periodically.

Confirmations of all wire transfers are delivered to the Accounting Administrator.

All wire transfers are approved by the Chief Executive Officer and Board of Directors.

Cash Management

CAPK will maintain financial assets, consisting of cash and short-term investments, to meet 60 days of normal operating expenses. Short-term investments to help manage the Organization's unanticipated liquidity needs include:

- Cash and cash equivalents
- Accounts and interest receivable
- Contributions receivable
- Grants receivable
- Short-term investments
- Other investments appropriated for current use
- Quasi-endowment fund earnings

Cash in excess of daily requirements is invested according to the approved Investment Policy (see INVESTMENTS and CASH ACCOUNTS section of this manual.)

Also see CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

Interest Earnings

Any advances of federal funds will be maintained in an interest-bearing account (see CASH ACCOUNTS and CASH MANAGEMENT sections of this manual). Interest earned on such funds, up to \$500 per year, will be retained for administrative expense. Any additional interest earned on federal funds will be returned to the federal agency through the Federal Payment Management System (PMS).

INVENTORY OF MATERIALS

Description of Inventory

CAPK maintains an inventory of materials used for home weatherization repairs and food distributed to low-income participants.

Accounting for Inventory

CAPK accounts for purchased inventory items using first-in, first-out (FIFO) method. Unit cost will be computed by adding freight, insurance, and other shipping costs to the actual cost of purchased inventory, dividing this total amount by the number of units purchased.

Physical Counts

A physical count of inventory will be performed on a monthly basis or at the end of a grant's period of performance by someone who does not have responsibility for ordering or approving purchases of such items. Any inventory items that appear damaged, obsolete, or otherwise unable to be sold will be excluded from the counts. A detailed record of the physical count will be kept by the individuals involved in taking the inventory.

At the conclusion of the physical count, the inventory count sheets will be extended by applying the most recent unit costs to the physical quantities of each item on hand. The general ledger balance will be adjusted to reflect the total inventory on hand as determined by the physical count. Unusual discrepancies such as lost or damaged inventory will be investigated by the Chief Financial Officer.

Contributed Inventory

Inventory items donated to CAPK will be recorded as assets of the Organization at the fair market value as of the date of the contribution. Contributed inventory items will be subject to the same physical counting and other policies as purchased inventory items. Also see VALUATION OF NONCASH (IN-KIND) CONTRIBUTIONS and GIFT ACCEPTANCE sections of this manual.

PREPAID EXPENSES

Accounting Treatment

CAPK treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and amortizes these items over the corresponding time period. For purposes of this policy, payments of less than \$1,000 will be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements will be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date will be classified as noncurrent assets.

Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming contractor invoices will be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment will be coded to a prepaid expense account code.

The Finance Department will maintain a schedule of all prepaid expenses. The schedule will indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule will be reconciled to the general ledger balance as part of the monthly closeout process.

INVESTMENT POLICIES

Overview of Investments

CAPK treats all assets of the Organization, including those funds that are legally without donor-imposed restrictions, as though they are held in a fiduciary capacity for the purpose of accomplishing the Organization's tax-exempt mission. Hence, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards will be those of a prudent investor.

Funds to be invested do not include those from federal awards. Such funds will be spent on program requirements as budgeted or returned to the awarding agency. Any advances of federal funds will be maintained in an interest-bearing account (see CASH ACCOUNTS and CASH MANAGEMENT sections elsewhere in this manual). Interest earned on such funds, up to \$500 per year, will be allocated to federal grants based on a percentage of funds received during the month, and any additional interest will be returned to the awarding agency.

CAPK does not have excess corporate funds for investment purposes.

CAPITAL ASSETS

Capitalization Policy

Physical assets acquired with unit costs in excess of \$5,000 are capitalized as property and equipment on the Organization's financial statements. Items with unit costs below this threshold will be expensed in the year purchased.

If an awarding agency requires a lower amount for equipment, CAPK will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described elsewhere in this section.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Organization's financial statements, these assets will be capitalized and depreciated according to these policies.

Contributed Assets

Assets with fair market values in excess of \$5,000 (per unit) that are contributed to CAPK will be capitalized as assets on the financial statements. Contributed items with market values below this threshold will be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land, are subject to depreciation over their estimated useful lives, as described elsewhere in this section.

See GIFT ACCEPTANCE and VALUATION OF NONCASH (IN-KIND CONTRIBUTIONS) sections of this manual.

Release of Donor Restriction

Donor-imposed restrictions on contributed assets will be released when the asset is placed into service, unless otherwise stipulated by the donor.

Also see NET ASSET section of this manual.

Equipment Purchased with Federal Funds

(2 CFR Part 200.313) (45 CFR Part 75.320)

(2 CFR Part 200.439(b)(2)) (45 CFR Part 75.439(b)(2))

CAPK may occasionally purchase equipment that will be used exclusively in a program funded by a federal agency. For purposes of federal award accounting and administration, equipment will include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by CAPK, described in this section.

All purchases of equipment and other capital assets with federal funds will be approved, in advance and in writing, by the awarding agency. In addition, the following policies will apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment charged to federal awards. See INSURANCE section of this manual.
2. When no longer needed for the original project or program for which it was purchased:
 - Equipment with a per unit fair market value below \$5,000, may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.
 - CAPK will obtain disposition instructions from the awarding agency for equipment with a per unit fair market value is \$5,000 or more. These instructions may involve include returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less \$500 or 10% of the proceeds, whichever is less, to the federal agency.
(2 CFR Part 200.313(e)(2)) (45 CFR Part 75.320 (e)(2)).
3. The Program Manager will determine whether a specific award with a federal agency includes additional equipment requirements or thresholds and requirements that differ from those described in this section.
4. A physical inventory of all equipment purchased with federal funds shall be performed bi-annually by an employee who is not responsible for ordering or approving the purchase of these assets. The results of the physical inventory shall be reconciled to the accounting records of and federal reports filed by CAPK.

Establishment and Maintenance of a Capital Asset Listing

All capitalized property and equipment will be recorded in a property log. This log will include the following information with respect to each asset: (2 CFR Part 200.313(d)(1)) (45 CFR Part 75.320(d)(1))

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number or other identification number)
4. Source of the funds used to purchase the equipment, including the award number, if applicable
5. Whether the title vests in the Organization or the grant awarding agency and the percentage of awarding agencies interest in the acquired property
6. Information to calculate the federal share of the cost of the equipment, if applicable
7. Location, use, and condition of asset
8. Depreciation method
9. Estimated useful life
10. Ultimate disposition data including the date of disposal and sale price

A physical inventory of all assets capitalized under the preceding policies will be taken on a bi-annual basis by CAPK. This physical inventory shall be reconciled to the property log and adjustments made

as necessary. All adjustments resulting from this reconciliation will be approved by the Chief Financial Officer.

Receipt of Newly Purchased Equipment

At the time of arrival, all newly purchased equipment will be examined for obvious physical damage. If an asset appears damaged or is not in working order, it will be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading will be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

Also see RECEIPT AND ACCEPTANCE OF GOODS section of this manual.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month. For example, an asset purchased on the 15th day of the 5th month will have eight-(8) full months of depreciation (8/12 of one year) recorded for that year.

Estimated useful lives of capitalized assets will be determined by the Finance Department. The following is a list of the estimated useful lives of each category of capital asset for depreciation purposes:

Furniture and fixtures	3-5 years
General office equipment	3-5 years
Vehicles	3 years
Computer hardware and peripherals (which exceed the capitalization threshold)	3-5 years
Computer software	3-5 years
Leased assets	Shorter of remaining lease term or Estimated useful life of leased asset
Leasehold improvements	Shorter of remaining lease term or Estimated useful life of leasehold improvement
Buildings	10-35 years
Renovations	10-35 years

For accounting and interim financial reporting purposes, depreciation expense will be recorded on a monthly basis.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life will be made. All such changes in estimated useful lives of capitalized assets must be approved by the Chief Financial Officer.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change will be reflected as depreciation expense in the Organization's statement of activities.

For example, if in the 4th year of an asset's life, it is determined that the asset will last five-(5) years instead of the original estimate of seven-(7) years, depreciation expense for that year will be equal to the difference between 4/5 of the asset's basis (accumulated depreciation at the end of year four-(4)) and 3/7 of the asset's basis (accumulated depreciation at the beginning of the year).

Repairs of Capital Assets

Expenditures to repair capitalized assets will be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets will be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs will be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property will also be depreciated over its new, extended useful life.

Dispositions of Capital Assets

Management will determine property and equipment needs. When property and equipment is no longer needed, CAPK will determine how to dispose of the asset based on how equipment was acquired and funded. When required, the Organization will obtain disposal instructions from the funder, in accordance with funding regulations.

If equipment is sold, scrapped, or stolen, adjustment will be made to the capital asset listing and property log. If money is received for the asset, then the difference between the amount received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

Also see EQUIPMENT PURCHASED WITH FEDERAL FUNDS section of this manual.

Write-Offs of Property and Equipment

The Chief Facility and Technology Officer and Chief Financial Officer approve the disposal of all capitalized assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Chief Facility and Technology Officer and Chief Financial Officer. If not located, this property will be written off the books with the proper notation specifying the reason.

Capital Asset Accounting System

The general capital asset and infrastructure capital asset records will be maintained in CAPK's capital asset module within Sage Inacct. Capital asset records will be updated at least annually for additions, deletions and adjustments.

INTANGIBLE ASSETS

Acquisition of Intangible Assets

Intangible assets include a variety of items, such as copyrights, service marks, trademarks, license agreements, photographs, videos, and others. The Organization may acquire intangible assets in any of the following manners:

- Contribution from a donor
- Purchase from an outside party that holds title to an intangible asset
- Internally developing an intangible asset through utilization of the Organization's employees, volunteers, and vendors/contractors (e.g., an employee writes a document on behalf of the Organization)

Accounting for Intangible Assets

Intangible assets acquired through contribution from donors will be accounted for as assets measured at fair value at the date of the gift. (See FAIR VALUE ACCOUNTING and GIFT ACCEPTANCE sections elsewhere in this manual.)

Intangible assets acquired by purchase will be capitalized as assets at the purchase price paid for such assets.

The costs of intangible assets that are developed internally will be charged to expense (not capitalized) if any of the following criteria are met:

- The intangible asset is not specifically identifiable.
- The asset has an indeterminate life.
- The asset is inherent in the Organization and related to the Organization taken as a whole, for example, an organization logo.

Costs of internally-developed intangible assets not meeting any of the three preceding criteria will be capitalized. These costs may include salaries, allocated employee benefit costs, consultant fees, and other related costs.

Amortization

Capitalized intangible assets of the Organization will be classified into one of three categories, as follows:

- Assets with finite and precise useful lives (such as a license agreement with a fixed term)
 - Intangible assets with finite and precise useful lives will be amortized over their useful lives, using the straight-line method of amortization.
- Assets with finite, but imprecise, useful lives

- Intangible assets with finite, but imprecise, useful lives, the Organization will estimate a useful life and amortize the asset over that life, using the straight-line method of amortization.

For either of the two preceding categories of amortizable intangible assets, the Organization will evaluate the useful life on an annual basis to determine whether an adjustment of the useful life is appropriate.

- Assets with indefinite useful lives

For intangible assets with indefinite useful lives, the cost of the asset will remain on the accounting records of the Organization as an asset, without reducing this basis for amortization, until such time as an impairment in the value of the asset is determined to have occurred. Also see ASSET IMPAIRMENTS section.

In addition, intangible assets with indefinite useful lives will be evaluated on an annual basis for purposes of determining whether the previously indefinite useful life has become finite and estimable (e.g., a copyright that when initially acquired had an indefinite life, but which has become dated and now has a finite remaining useful life). If it is determined that any intangible asset previously accounted for as having an indefinite useful life has become an asset with a finite and estimable useful life, the Organization will begin amortizing the intangible asset over the estimated remaining useful life (i.e., rather than recording an impairment in the value of the asset).

ASSET IMPAIRMENTS

Policy

Long-lived assets of the Organization include personal property and equipment, land, buildings, intangible assets, and other noncurrent assets. In connection with long-lived assets, the Organization will record an impairment loss when the carrying amount (book value, net of any accumulated depreciation or amortization) is both:

1. Not recoverable (through sale, etc.); and
2. In excess of the asset's fair value.

Long-lived assets will be tested for impairment whenever events or changes in circumstances indicate that an asset's carrying value may be impaired. Examples of such events or circumstances that the Organization will consider include:

1. A significant decrease in the market price of a long-lived asset.
2. A significant adverse change in the extent or manner in which a long-lived asset is being used or in its physical condition.
3. A significant adverse change in legal factors or in the business climate that could affect the value of a long-lived asset, including an adverse action by a regulator.
4. An accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of a long-lived asset.
5. A current-period operating or cash flow loss combined with a history of operating or cash flow losses or a projection or forecast that indicates continuing losses associated with the use of a long-lived asset.
6. A current expectation that, more likely than not, a long-lived asset will be sold or otherwise disposed of significantly before the end of its previously estimated useful life.

If the Organization records an impairment loss in connection with a long-lived asset subject to depreciation or amortization, the reduced basis resulting from recording the loss will be used as a new basis for calculating future periods' depreciation or amortization.

FAIR VALUE ACCOUNTING

Scope

Throughout this manual, numerous references are made to fair value accounting issues. Examples include the valuation of contributed services, other contributed noncash assets, recording of asset impairment losses based on fair value declining below book value.

For purposes of this manual, the term “fair value” will be defined as it is in FASB Accounting Standards Codification 820, Fair Value Measurement, as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Determination of fair value will be performed by the individuals identified in this manual associated with each type of fair value accounting issues. All fair value determinations in excess of \$1,000 will be reviewed and approved by the Chief Financial Officer.

Disclosures

CAPK will comply with the disclosure requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurement, in that it will disclose information in the footnotes to the financial statements that enable readers of the financial statements to assess the inputs and valuation techniques used to develop all material fair value measurements associated with assets and liabilities of the Organization.

In accordance with FASB ASC 820, the level of inputs (Level 1, Level 2, Level 3) are defined as follows:

- **Level 1** – Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.
- **Level 2** – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. (Example: price for purchase of comparable asset.)
- **Level 3** – Unobservable inputs for the asset or liability. (Example: value based on internal data.)

For any asset impairment losses recorded as a result of the policy described earlier, the Organization will disclose the reason for recording the impairment, in addition to the preceding disclosures.

POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS

ACCRUED LIABILITIES

Identification of Liabilities

The Finance Department will establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that will be accrued by CAPK at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Paid leave (see policy below)
- Rent
- Interest on notes payable
- Retirement
- Voluntary life insurance

In addition, CAPK will record a liability for deferred revenue (revenue received but not yet earned) in accordance with the REVENUE RECOGNITION policies described elsewhere in this manual. Adjustments to deferred revenue accounts will be made monthly.

Accrued Salaries and Wages

An estimate for salaries and wages earned by employees for work performed, but unpaid as of the end of a reporting period, will be calculated, accrued, and reported as an accrued expense and accrued liability in the financial records. An accrual entry for employer-related payroll expenses associated with the accrual for salaries and wages will also be calculated and entered. This transaction will be reversed as of the first date of the next reporting period to allow for the recording of the paid salaries and wages and employer-related payroll expenses.

Accrued Leave

Personnel policies permit employees to carry forward up to two times their vacation accrual of unused leave from year to year. Such unused leave is payable to an employee upon termination of employment.

Accordingly, CAPK records a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period will equal the total earned but unused hours of leave, up to a maximum of 360, multiplied by each employee's current hourly pay rate.

Funds that are drawn down for accrued leave that is expensed to a grant will be set aside in a trust account or separately tracked and deposited in the Organization's savings account as a funded liability (2 CFR 200.431(b) (45 CFR 75.431(b)). Also see CASH ACCOUNTS section of this manual.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, will not be accrued as a liability.

FINANCING ARRANGEMENTS

General Policy

CAPK requires that all financing arrangements be approved by the Board of Directors and signed by the Board Chairperson and the Chief Executive Officer. The parameters of each financing arrangement will be provided to the Board of Directors prior to approval. The Organization's policies in this section apply to all term notes, lines of credit, credit cards, charge accounts, and other financing arrangements.

Also see LEASES and CREDIT CARDS sections of this manual.

Credit Cards and Charge Accounts

CAPK may utilize organization-issued credit cards and contractor charge accounts to pay small allowable Organization business expenses and small dollar operating costs. Credit cards and charge accounts will not be used to finance long-term purchases or expenses.

Outstanding credit balances will be reported in the financial statements at the end of each month to properly report the Organization's liabilities. Payment of current operating expenses and outstanding current liabilities will be prioritized to minimize financing cost.

The paper copy of the account statement will be presented to the Budget and Finance Committee as part of a regular monthly report.

Also see CREDIT CARDS/ PURCHASING CARDS/ CHARGE ACCOUNTS section of this manual.

Operating Line of Credit

CAPK may utilize an operating line of credit with a financial institution to meet its current operating expenses and will not be used to finance long-term purchases or expenses. The Chief Executive Officer, Chief Financial Officer, and designated Board member is authorized to draw funds on the line of credit as necessary.

Outstanding line of credit balances will be reported in the financial statements at the end of each month to properly report the Organization's liabilities. Payment of current operating expenses and outstanding current liabilities will be prioritized to minimize financing cost.

Term Loans

CAPK may utilize term loans (note payable, mortgage payable) to finance long-term purchases to be repaid in predictable installment amounts for an established period of time.

Outstanding term loan balances will be reported in the financial statements at the end of each month to properly report the Organization's liabilities. Payment of outstanding term loans will be made in accordance with agreed payment terms using unrestricted funds. CAPK will make effort to pay down term loan balances to minimize financing costs.

Recordkeeping

CAPK maintains a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule will be based on the underlying loan documents and will include all of the following information:

1. Name and address of lender/creditor
2. Date of agreement or renewal/extension; date account opened
3. Total amount of debt or available credit
4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender

Accounting and Classification

An amortization schedule will be maintained for each financing arrangement. Based upon the amortization schedule, the principal portion of payments due within the next year will be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year will be classified as a long-term/noncurrent liability in the statement of financial position.

Demand notes and any other notes without established repayment dates will always be classified as current liabilities.

Unpaid interest expense will be accrued as a liability at the end of each fiscal year.

A detailed record of all principal and interest payments made over the entire term will be maintained with respect to each financing arrangement. The amounts reflected as current and long-term notes payable per the general ledger will be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender annually. All differences will be investigated.

Non-Interest-Bearing Notes Payable

As a charitable organization, CAPK may, from time to time, receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, CAPK will record contribution revenue for any unpaid interest.

For demand loans, interest expense and contribution revenue will be recorded at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid. Determination of the appropriate interest rate will be performed by the Chief Financial Officer.

For loans with fixed maturities or payment dates, the note payable will be recorded at the present value of the future principal payments, using as a discount rate equal to the difference between a normal interest rate for that type of loan and the rate, if any, required to be paid. The difference between the cash proceeds of the note and the present value will be recorded as contribution revenue in the period the loan is made. Thereafter, interest expense will be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that will be repaid.

INCOME TAXES PAYABLE

Accrual of Income Taxes

CAPK is exempt from federal income taxes. However, if CAPK generates taxable income from unrelated trade or business activities, a liability for income taxes payable will be accrued at the applicable corporate income tax rates.

All income taxes payable will be paid by the due date of the returns on which such income taxes are to be reported. If CAPK becomes subject to a requirement to remit estimated income taxes on a quarterly basis, such amounts will be accrued and paid quarterly.

Income Tax Positions

CAPK takes income tax positions as reflected in the Organization's financial statements. The primary income tax positions of CAPK are:

1. That CAPK qualifies for its exemption from income taxes under IRC section 501(c)(3) meaning it has not engaged in any activity that could result in revocation of this exemption, including but not limited to:
 - a. Not providing net distributions of profits or paying compensation that was not earned or is excessive.
 - b. Not making political contributions or engaging in political activities.
 - c. Not exceeding the appropriate lobbying limitations.
2. That none of CAPK's forms of revenue is subject to the unrelated business income tax (UBIT).
3. That CAPK has properly determined which forms of revenue are subject to the unrelated business income tax and which forms of revenue are exempt from UBIT.
4. That the calculations of income, deductions, tax credits, and other amounts reported on Form 990-T are in compliance with the Internal Revenue Code and IRS regulations.
5. That CAPK's calculations of income, deductions, etc. reported on its state income tax return are in compliance with state laws and regulations.
6. That CAPK's allocation of gross taxable income by state is in compliance with all applicable state laws and regulations (i.e., the Organization is filing state returns in each state that would require a return).

It is the policy of CAPK that all income tax positions taken by the Organization will meet the "more likely than not" criterion of FASB ASC 740-10, meaning the Organization's management believes that it is more likely than not that the applicable taxing authorities would concur with the position taken by the Organization. In reaching this determination, the Chief Financial Officer will perform whatever tax research is considered necessary and will have the authority to engage the Organization's independent financial statement auditor or other outside experts for advice on such matters.

If the Organization receives advice and/or research from an outside party in connection with this policy, the Organization will make its own final determination of whether or not to take a particular income tax position. In doing so, it will not blindly rely on outside advice. Rather, the Organization will gain a complete understanding of the conclusions reached by any outside parties in providing counsel to the Organization in connection with this policy. Gaining this understanding and forming the income tax positions of CAPK will be the responsibility of the Chief Financial Officer.

The Chief Financial Officer will provide a briefing to the Budget and Finance Committee and obtain the committee's concurrence each time an income tax position is established or changed.

LEASES

Classification of Leases - Lessee

CAPK classifies all leases in which the Organization is a lessee as either financing or operating leases. CAPK will utilize the following criteria to determine if the lease should be classified as a finance lease:

1. The lease transfers ownership of the leased asset to CAPK on or before the end of the lease term.
2. The lease grants CAPK an option to purchase the underlying asset and the Organization is reasonably certain to exercise.
3. The lease term is for a major part of the remaining economic life of the leased asset.
4. The present value of the sum of the lease payments and any residual value guaranteed by CAPK not already reflected in the lease payments equals or exceeds substantially all of the fair value of the leased asset.
5. The leased asset is so specialized, it is expected to have no alternative use to CAPK at the end of the lease term.

Leases that do not possess any of the preceding characteristics will be treated as operating leases. In addition, all leases that are immaterial in nature or with a term of 12 months or less will be accounted for as operating leases. CAPK will recognize these leases on a straight-line basis over the lease term.

Reasonableness of Leases

CAPK assesses the value of leases according to the requirements of 2 CFR Part 200.465 (45 CFR Part 75.465), Rental Costs of Real Property and Equipment, considering the following factors:

- The rate is reasonable when compared to similar property in the same area;
- The rate of any alternatives; and
- The type, life expectancy, condition, and value of the property leased.

Rental arrangements will be reviewed every 3 to 5 years to determine if circumstances have changed and other options are available.

Accounting for Leases

All operating leases and financing leases with a term of less than 12 months will be accounted for as expenses in the period in which the lease payment is due. (See CLASSIFICATION OF LEASES section elsewhere in this manual.) Operating and financing leases with terms greater than 12 months will be reported on the balance sheet as a right-of-use asset and a lease liability, initially recorded at the present value of the lease payments (plus other payments, including variable lease payments and amounts probable of being owed by CAPK under residual value guarantees). Lease terms will include the non-cancelable lease term plus renewal periods that are reasonably certain to be exercised.

Financing leases

CAPK will record a right-of-use asset and lease liability for the present value of payments to be paid over the lease term. Amortization of the asset will be on a straight-line basis over:

- The shorter of the lease term or an estimated useful life that is consistent with the Organization's capital asset policy; or
- Through the end of the useful life of the asset if the lease transfers ownership of the leased asset to the Organization or the Organization is reasonably certain to exercise an option to purchase the asset.

Interest expense will be calculated using the effective interest method and will be reported separately from the amortization of the right-of-use asset. Interest payments and variable lease payments will be reported in the operating section of the statement of cash flows and the principal payments for the lease liability will be reported in the financing section of the statement of cash flows.

Operating leases

CAPK will record a right-of-use asset and lease liability for the present value of payments to be paid over the lease term. Interest expense and the amortization of the right-of-use asset together as one lease expense, allocated over the term of the lease on a straight-line basis, or other rational basis, if more representative of the benefits received from the leased asset. All cash payments will be reported in the operating section of the statement of cash flows.

CAPK will also maintain a control list of all operating and capital leases. This list will include all relevant lease terms, including a schedule of future annual lease payments obligations, and will be reconciled to the general ledger on a quarterly basis.

Also see the CAPITAL ASSET section of this manual.

Changes in Lease Terms

As described in earlier policies, leasehold improvements are amortized as determined in the DEPRECIATION AND USEFUL LIVES section of this manual. If the lease term is changed prior to the expiration of the initial lease term, CAPK will revise amortization to reflect this change, as necessary.

Donated Rent and Below-Market Leases

CAPK may receive support from its community in the form of donated rent or below-market lease agreements. The difference between the fair value of the use of the property and the stated terms of the lease agreement used to recognize and measure the right-of-use asset and liability, will be reported as contribution revenue in the period the contribution is received and expensed in the period the space is used.

Space donated for a specified number of periods will be reported as a contribution revenue and contribution receivable for the difference between the fair rental value of the property and the stated amount of the lease payments in the agreement. The contribution receivable will be amortized over the life of the lease.

The value of donated space that will be included as part of an award's cost share or matching requirement will be supported by an independent certified real estate appraiser. See COST SHARING AND MATCHING (IN-KIND) section elsewhere in this manual.

NET ASSETS

Classification of Net Assets

Net assets of the Organization will be classified based upon the existence or absence of donor-imposed restrictions as follows:

Net Assets with Donor Restrictions – The part of net assets of CAPK that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants) that is specific in nature and may be set aside for programs, investment, contingencies, purchase, special projects, or other uses.

Net Assets without Donor Restrictions – The part of net assets of CAPK that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net assets with donor restriction will be recorded and tracked using the accounting software.

Composition of Net Assets

Net asset composition of the Organization's endowment funds and board designated funds will be disclosed as follows, when applicable:

Board of Directors Designated Net Assets – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses. The Board of Directors may delegate designation decisions to the Chief Executive Officer and/or the Budget and Finance Committee. Such designations are considered to be included in board-designated net assets. This includes board-designated endowment funds.

Board of Directors Designated Endowment – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors to be invested for a long, but not necessarily a specified, period of time to provide investment income to the Organization.

Donor Restricted Endowment – Funds subject to trust law or donor-imposed restrictions requiring the investment of the gift in perpetuity or for a specified term, the amount of which includes the original donor-restricted gift and any gains or net appreciation of the fund not considered to be available for expenditure.

Underwater Endowment Fund – A donor-restricted endowment fund for which the fair value of the fund at the reporting date is less than either the original gift amount or the amount required to be maintained by the donor or by law that extends donor restrictions. The amount of these net assets will include original donor restricted gift and accumulated losses. See the CONTRIBUTIONS ACCOUNTING section elsewhere in this manual for related policies on Endowment Funds.

Donor-imposed restrictions are stipulations by the donor that may be temporary in nature (e.g., stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment). Other donors impose restrictions that are perpetual in nature (e.g.,

stipulating that resources be maintained in perpetuity). Laws may extend the limits in investment returns from those resources and to other enhancements or diminishments of those resources. Thus, those laws extend donor-imposed restrictions.

Also see RELEASE OF DONOR RESTRICTION in CAPITAL ASSET section elsewhere in this manual.

Also see REVENUE RECOGNITION and CLASSIFICATION OF INCOME sections of this manual.

Reclassification of Net Assets

The Organization will report in its statement of activities a reclassification of net assets from “with donor-imposed restriction” to “without donor-imposed restriction” if any of the following events occur:

1. Fulfillment of the purpose for which the net assets were restricted (e.g., spending restricted funds for the stipulated purpose)
2. Expiration of time restrictions imposed by donors
3. Death of an annuity beneficiary
4. Withdrawal by the donor (or by a court) of a time or purpose restriction

If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications of net assets will be reported only upon the satisfaction of the final remaining restriction.

Also see CLASSIFICATION OF INCOME section elsewhere in this manual.

If the Organization accepts and receives a restricted contribution from a donor who further stipulates that the Organization set aside a portion of its net assets without donor-imposed restrictions for that same purpose, the Organization will report in its statement of activities a reclassification of net assets from without donor-imposed restriction to with donor-imposed restriction, based on the specific nature of the restriction. (See the GIFT ACCEPTANCE section for determining whether to accept a gift that requires reclassification of net assets.)

Disclosures

The Organization will disclose in a footnote to the financial statements the different types of donor-imposed restrictions and board designations associated with the Organization's net assets as of the end of each fiscal year.

POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Organization. Financial statements may reflect year-to-year historical comparisons or current year budget-to-actual comparisons.

The basic financial statements that are maintained on an organization-wide basis and prepared for the annual financial statement audit will include:

1. **Statement of Financial Position** – Reflects assets, liabilities, and net assets of the Organization and classifies assets and liabilities as current or noncurrent/long-term and net assets in two groups (net assets without donor restrictions and net assets with donor restrictions).
2. **Statement of Activities** – Presents support, revenues, expenses, and other changes in net assets of the Organization, by net asset group (net assets without donor restrictions and net assets with donor restrictions), including reclassifications between net asset group.
3. **Statement of Cash Flows** – Reports the cash inflows and outflows of the Organization in three categories: operating activities, investing activities, and financing activities.
4. **Statement of Functional Expenses (Reporting of Expenses by Nature and Function)** – Presents the expenses of the Organization in a natural or objective format (i.e. salaries, rent, utilities) and by function (i.e., which program or supporting service was served).

In accordance with Standards of Financial Management Systems, CAPK will prepare accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of *2 CFR Parts 200.327 (45 CFR Part 75.341), Financial Reporting, and 200.328 (75.342), Monitoring and Reporting Program Performance*, and/or the award.

Frequency of Preparation

An objective of the Finance Department is to prepare accurate financial statements in accordance with generally accepted accounting principles (GAAP) and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies will apply:

A standard set of financial statements described in the preceding section will be produced on a monthly basis by the 10th of each month. The standard set of financial statements described in the preceding section will be supplemented by the following schedules:

1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts for each program and funding source
3. In accordance with Standards for Financial Management Systems, information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources will be prepared (2 CFR Part 200.301 (45 CFR Part 75.301), Performance Measurement)
4. Monthly credit card expenditures, including all charge account expenditures, will be provided to the Board of Directors and monthly credit card expenditures, including all charge account expenditures for the Head Start/Early Head Start program will be provided to the Policy Council

The monthly set of financial statements will be prepared on the accrual method of accounting, including all receivables, accounts payable received by the 5th of the month, and actual depreciation expense.

In order to facilitate review by non-financial staff, individual statements of activities on a departmental and functional basis and/or program/grant basis or a comparison of actual year-to-date revenues and expenses with year-to-date budgeted amounts will be distributed to the appropriate Division Directors.

Review and Distribution

All financial statements and supporting schedules will be reviewed and approved by the Chief Financial Officer prior to being issued by the Finance Department.

After approval by the Chief Financial Officer, a complete set of monthly financial statements, including the supplemental schedules described above, will be distributed to the following individuals:

- Board Treasurer and all members of the Budget and Finance Committee
- Chief Executive Officer
- Division Directors and other employees with budget-monitoring responsibilities

Financial statements may include an additional supplemental schedule prepared or compiled by the Chief Financial Officer. The purpose of this schedule is to provide explanations for material budget variances in accordance with CAPK's budget monitoring policies described later in this manual (under the FINANCIAL MANAGEMENT POLICIES section).

Monthly Distribution

On a monthly basis, the Board of Directors will be provided with summary program and/or grant financial information.

Annual Financial Statements

On an annual basis, the Organization will prepare, under the direction of the Chief Financial Officer, a complete set of GAAP financial statements, including footnotes addressing all disclosures required by GAAP. These financial statements will be presented to CAPK's independent auditors at the beginning of their annual audit as the draft statements from which they will conduct their audit.

A formal presentation of the Organization's annual audited financial statements will be provided by the independent auditor to the full Board of Directors at the Organization's Annual Meeting or presented in another manner as agreed upon and indicated in the audit engagement letter. See separate policies regarding the annual audit under FINANCIAL MANAGEMENT POLICIES.

Trend Analysis

On an annual basis, in connection with the preparation of the preceding financial statements, the Chief Financial Officer will prepare a five-year revenue and expense report in order to facilitate the analysis of financial trends experienced by the Organization. This report will also include a five-year comparison of certain key operating ratios, based on the Organization's annual financial statements. This report will be submitted to the Chief Executive Officer, the Budget and Finance Committee and the Audit and Pension Committee no later than 120 days after year-end.

Required Disclosures

See Disclosure information throughout this manual to determine information CAPK will include in its financial statements.

Dashboards

To assist Organization with oversight and timely monitoring, dashboards will be created for management, budget leaders, and board members to display performance indicators and other metrics relevant to the user for monitoring purposes.

The Finance Department will be responsible for working with users to identify financial metrics to include on the user's dashboard. Template dashboards will be saved and repurposed as appropriate.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

Consolidation Policy

While CAPK will maintain accounting records and prepare financial statements on a stand-alone basis, to facilitate financial management and preparation of reports and tax filings that must be prepared solely for the Organization, the Organization may also be required to prepare consolidated financial statements in order to fully comply with GAAP. When consolidated financial statements are prepared, a single set of financial statements is prepared that combines the assets, liabilities, net assets, revenues, expenses, gains and losses, and financial statement disclosures of multiple entities, with intercompany transactions eliminated.

The types of entities that CAPK is affiliated with that may result in the requirement to be consolidated with CAPK's financial statements are:

1. Other nonprofit organizations
2. Corporations in which CAPK has an ownership interest
3. Partnerships and LLCs

CAPK will prepare consolidated financial statements that include the accounts of other nonprofit organizations if the criteria defined in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-810, is met.

In addition, consolidation is encouraged (but not required) when control, other than that described above, perhaps in the form of an affiliation agreement, exists as well as economic interest in another nonprofit organization. In order to consolidate under this guidance, consolidated financial statements must be meaningful.

The existence of control or an economic interest, but not both, does not result in consolidation.

GOVERNMENT RETURNS

Overview

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

Filing of Returns

The Chief Financial Officer will be responsible for identifying all filing requirements and ensuring that CAPK is in compliance with all such requirements. The Organization will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

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

1. **Form 990** – Annual information return of tax-exempt organizations, filed with IRS. Form 990 for CAPK is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 990-T** – Annual tax return to report CAPK's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.
3. **Form 5500** – Annual return for CAPK's employee benefit plans. Form 5500 is due on the last day of the seventh month after the end of the plan year, but a 2½-month extension of time to file may be requested using Form 5558.
4. **W-2s and 1099s** – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to the federal government by February 28. Form 1099-MISC is required if the organization has provided more than \$600 in compensation to an independent contractor during the calendar year.
5. **Form 941** – Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.
6. **Business Property Tax Return** – Filed with the State of California to report business property. CAPK's business property tax return, Form BOE-571-S is due April 1.

7. **Form 199** – Annual information return of tax-exempt organizations, filed with State of California. Form 199 for CAPK is due on the fifteenth day of the fifth month following year-end. An automatic 7-month extension of time to file Form 199 is allowed. The Organization shall file Form 199 electronically.
8. **Form RRF-1** – Annual registration renewal fee report, filed with State of California Attorney General. Form RRF-1 is due on the fifteenth day of the fifth month following year-end. An extension of time to file Form RRF-1 will be allowed if CAPK has received an extension from the IRS for filing the IRS Form 990.
9. **Claim for Welfare Exemption** – Annual report, BOE-267-A (PI), to receive a property tax exemption on real property owned or rented by the Organization. The report is due by February 15.

CAPK's fiscal year end is February 28/29 and tax year-end is December 31. All annual tax and information returns of CAPK (Form 990, Form 990-T) are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Organization's external Payroll Administrator.

CAPK complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each CAPK employee.

Review of Form 990 by Board of Directors

A draft of CAPK's annual Form 990 information return will be reviewed and approved by the Board of Directors prior to being filed with the Internal Revenue Service. A completed copy of the Form 990 will be provided to all members of the governing body before filing the form.

Public Access to Information Returns

CAPK is subject to federal requirements to make the following forms "widely available" to all members of the general public. To comply with this requirement, CAPK will make the following publicly available, in addition to any other information deemed appropriate by the Board of Directors:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable).
2. CAPK's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

CAPK will comply with the federal requirements to make its forms widely available for no charge by posting all required forms on the Organization's website and referring all requesters to this website within seven-(7) days of receipt of any request. In addition to making its returns widely available on its website, CAPK will also permit visual inspections of its returns to anyone personally appearing at the Organization's offices during normal working hours and making such a request.

OTHER TAX CONSIDERATIONS

State and Local Property, Sales, Use & Income Taxes

CAPK will monitor state and local tax laws in locations where the Organization conducts business to ensure that it is complying with all applicable tax laws. Organizations that qualify as tax-exempt charitable entities under Section 501(c)(3) of the Internal Revenue Code for income tax purposes may need to apply separately for exemptions from state and local property and/or sales tax in the various locations where they conduct business. State and local tax rules vary widely from state to state.

State Charity Registrations

Various states may require CAPK to register with them for two primary reasons: if the Organization has an office, programs or owns real estate in that state, and/or if they raise funds in the state.

CAPK may be required to register and file annual reports with other states if it conducts charitable solicitations within those states. States regulate fundraising through charitable solicitation laws and state reporting can involve two components – registration and an annual financial report.

CAPK's internet fundraising efforts could be considered charitable solicitations in various other states. CAPK will examine the reach of its internet fundraising efforts and register to solicit funds in all applicable states. Some factors CAPK will consider in determining whether internet fundraising efforts require registration in specific states are whether the campaigns specifically target individuals in a certain state and whether CAPK repeatedly receives contributions from a state on an ongoing or substantial basis.

CAPK will comply with all state requirements.

TRANSACTIONS WITH INTERESTED PERSONS AND RELATED PARTIES

Definitions

An **interested person** for the purposes of disclosure is a disqualified person. A disqualified person is a person who is in a position to exercise substantial influence over the affairs of the Organization. This person does not have to actually exercise substantial influence, just be in the position to do so.

A **related-party** is an entity that can exercise control or significantly influence over management or the Organization to the extent one of the entities may be prevented from pursuing its own interests. This can be any party the Organization deals with that can exercise that control.

Identification of Interested Persons or Related Parties

In connection with complying with disclosure requirements in the financial statements and the Form 990 information return, the Organization will identify interested persons and related parties as the following:

1. Current officers, directors, trustees, and key employees (individuals required to be listed on the Form 990)
2. Former officers, directors, trustees, and key employees (within the last five-(5) years)
3. Substantial contributors (a person required to be listed in the Form 990)
4. Family members of any individual listed in item #1, #2, or #3 defined as spouses, ancestors, brothers, sisters, children, grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren.
5. Domestic partner and parents thereof, including domestic partners of any individual in item #4
6. Any individual related by blood or affinity whose close association with an individual in item #1, #2, #3 or #4 is the equivalent of a family relationship
7. A 35% controlled entity of any of the persons listed in item #1, #2, or #3
8. A donor or donor advisor to a donor-advised fund
9. An investment advisor of a sponsoring organization
10. An employee (or child of an employee) of a substantial contributor or of a 35% controlled entity, but only if the employee received a grant or assistance by the direction or advice of the contributor or designee of the controlled entity.
11. Separate entities that solicit funds in the name of the Organization and substantially all of the funds solicited are intended for the use of the Organization
12. Brother-sister organizations and certain national, state, and local affiliates
13. Entities whose officers or directors are also members of the organization's governing board

Record of Transactions with Interested Persons and Related-Parties

The Organization will maintain a record of all transactions and balances with interested persons and related-parties for each fiscal year for purposes of evaluation to determine if transactions should be disclosed in the financial statements and on the Form 990. This record will be reviewed and approved by the Chief Financial Officer and provided to the independent financial statement auditor and Form 990 preparer.

UNRELATED BUSINESS ACTIVITIES

Identification and Classification

CAPK properly identifies and classifies income-producing activities that are unrelated to the Organization's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts will be segregated in separate accounts in the general ledger in order to facilitate tracking and accumulation of unrelated trade or business activities.

Unrelated business income is income from an unrelated trade or business that is regularly carried on and not substantially related to the Organization's exempt purpose. Examples include:

- Advertising income
- Certain corporate sponsorship activities
- Income from investments in other entities
- Rents from debt-finance property

Allocation of Expenses to Unrelated Activities

In addition to segregating income associated with activities that are unrelated to CAPK's exempt purpose, the Organization's general ledger will also provide accounts for expenses associated with each such unrelated activity. These expenses will be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that will be offset against gross unrelated business income will be limited to those expenses directly associated with the production of such income, including reasonable allocation of indirect or shared or joint costs that benefit each activity, in accordance with expense allocation policies described elsewhere in this manual.

Each unrelated trade or business, less its specific expenses, will be tracked separately and not offset against other unrelated business activities.

Reporting

CAPK will file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is subject to public access and disclosure requirements. Please see the PUBLIC ACCESS TO INFORMATION RETURNS section of this manual.

CAPK will also report taxable income from unrelated trade or business activities that are subject to state or local income or franchise taxes on the appropriate return.

JOINT VENTURES

CAPK will evaluate and negotiate potential participation in joint ventures under Federal tax law to ensure that any proposed venture safeguards the Organization's tax-exempt status. For the purposes of this policy, a joint venture is any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment or exempt purpose activity.

In order to adequately safeguard its tax-exempt status, CAPK will negotiate transactions and arrangements so that it has sufficient control over the venture to ensure that the activity furthers the exempt purpose of the Organization and that all agreements be on terms that are arm's length or more favorable to the Organization. CAPK will also require that the venture give priority to exempt purposes over maximizing profits and that the venture not engage in activities that would jeopardize the Organization's exempt status.

FINANCIAL MANAGEMENT POLICIES

BUDGETING

Overview of Budgeting

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial terms. A budget should be designed and prepared to direct the most efficient and prudent use of the Organization's resources. A budget is a management commitment of a plan for present and future organizational activities that will help the Organization achieve its short-term and long-term goals and the strategic objectives determined by the Board of Directors. It provides an opportunity to examine the composition and viability of the Organization's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources, and each grant manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in line items. CAPK will document and follow all such requirements.

Preparation and Adoption

CAPK will prepare an annual budget on the accrual basis of accounting. The Chief Financial Officer or Director of Finance gathers proposed Organization-wide budget information from all Division Directors and others with budgetary responsibilities and compiles it to prepare the first draft of the budget. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explain all material fluctuations in budgeted amounts from prior years.

After appropriate revisions and a compilation of all department budgets by the Chief Financial Officer or Director of Finance, a draft of the organization-wide budget, as well as individual department budgets, is presented to the Chief Executive Officer for discussion, revision, and initial approval.

The revised draft is then submitted to the Budget and Finance Committee, and finally to the entire Board of Directors for adoption.

It is the policy of CAPK to adopt a final budget at least 30 days before the beginning of the Organization's fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Finance Department to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and reporting comparisons of budget versus actual once the fiscal year commences.

Budgets for programs whose grant years are different from the Organization's fiscal year will be prepared in accordance with awarding agency requirements and will also be included in the Organization-wide budget.

Monitoring Performance

CAPK monitors its financial performance by comparing and analyzing actual results with budgeted results. This function will be accomplished in conjunction with the FINANCIAL STATEMENT policies and procedures stated elsewhere in this manual.

In accordance with Standards for Financial Management Systems, the Organization will provide budget to actual reports for its federal awards. On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts will be produced by the Finance Department and distributed to each employee with budgetary responsibilities. These individuals will be responsible for responding with a written explanation of all budget variances in excess of five percent on a quarterly basis.

In addition, Division Directors will submit monthly performance (non-financial) reports to the Chief Executive Officer, the Chief Financial Officer, and the Board of Directors.

Budget and Program Revisions

CAPK will request prior approval from federal awarding agencies for any of the following program or budget revisions (*2 CFR Part 200.308*)(*45 CFR Part 75.308*):

1. Change in the scope or objective of the federally funded project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Project Director, etc.) specified in the application or award document.
3. Disengagement for more than three months, or a 25% reduction in time devoted to the project, by the approved Project Director or principal investigator.
4. The need for additional federal funding.
5. The inclusion, unless waived by the federal awarding agency, of costs that require prior written approval in accordance with 2 CFR Part 200.407 (45 CFR Part 75.407) Prior Written Approval.
6. The transfer of funds allotted for participant support costs to other categories of expense.
7. Unless described in the application and funded in the approved awards, the subaward, transfer, or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment, or general support services.)
8. Changes in the amount of the approved cost-sharing or matching provided by the Organization.

Budget Modifications

After a budget has been approved by the Board of Directors and adopted by the Organization, reclassifications of budgeted expense amounts of less than \$100,000 within a single program may be made by the Division Director, with approval from the Chief Financial Officer. Reclassifications of

budgeted expense amounts across divisions of greater than \$100,000 but less than \$200,000 may be made only with approval of the Chief Executive Officer.

Reclassifications in excess of the preceding thresholds and any budget modification resulting in an increase in budgeted expenses or decrease in budgeted revenues shall be made only with approval of the Budget and Finance Committee.

OPERATING RESERVES

Purpose

CAPK has established an Operating Reserve fund to provide an internal resource of funds to assist the Organization during periods of an unexpected loss of funding, uninsured losses, or unexpected increase in expenses. These reserves may not be used to replace a permanent loss of funding or eliminate an ongoing budget gap. Also see CASH ACCOUNTS section of this manual.

Establishment and Calculation

The Operating Reserve Fund will be unrestricted, Board designated funds, set aside by action of the Board of Directors. The target minimum amount to be designated as Operating Reserves will be equal to a three month's average of monthly operating expenses consisting of recurring predictable expenses, such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, non-federal share (in-kind), capital purchases, one-time purchases, pass-through payments, and other non-cash expenses are not included in the calculation. Calculation of the average monthly amount will be completed each year after the approval of the annual budget.

Funding of Reserves

CAPK will fund its Operating Reserves with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific revenue source be set aside for Operating Reserves i.e. one-time gifts, bequests, special grants, and/or special funding appeals.

Use of Reserves

The Chief Executive Officer will identify the need for accessing the reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this policy. Identification of need will include an analysis of the reason for the shortfall, the availability of other sources of funds before the use of the reserves, and evaluation of the time period that the funds will be required and replenished.

The Chief Executive Officer will submit a request to use Operating Reserves to the Budget and Finance Committee, including the analysis and determination of the use of funds and plans for replenishment. The Budget and Finance Committee will approve or modify the request and authorize transfer from the fund.

The goal of the Organization is to replenish the Operating Reserve funds within twelve months to restore the fund to the target minimum. Requests that include plans to replenish exceeding twelve months will be scrutinized more carefully.

Reporting and Monitoring

The Chief Executive Officer is responsible for ensuring the Operating Reserves fund is maintained and used only as described in this policy. The Chief Executive Officer will be responsible for maintaining records of the use of these funds and the plan for replenishment. Monthly reporting will be provided to the Board of Directors of progress to restore the fund to the target minimum amount.

ANNUAL AUDIT

Arranging for the Annual Audit

CAPK will arrange for an annual audit of the Organization's financial statements to be conducted by an independent financial statement auditor. The independent financial statement auditor selected by the Board of Directors will be required to communicate directly with the Organization's Audit and Pension Committee upon the completion of their audit. In addition, members of the Audit and Pension Committee and Executive Committee are authorized to initiate communication directly with the independent financial statement auditor.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent financial statement auditor at the Organization's Annual Meeting, after the financial statements have been reviewed and approved by the Audit and Pension Committee.

Auditor Independence

CAPK may from time to time request the independent financial statement auditor provide services outside the scope of the annual audit and Form 990 preparation. In connection with these non-audit services, it is imperative that the independent auditor remain independent in fact and in appearance in order to continue serving the Organization as its auditor.

Generally, in order to remain independent with respect to the audit, the Organization's auditors should not provide non-audit services that involve performing management functions or making management decisions nor should they provide non-audit services in situations where the non-audit services are significant/material to the subject matter of the audits (or where they would be auditing their own work in connection with the annual audit).

Therefore, it is the Organization's policy to evaluate any non-audit service requested from the independent auditor for possible impairments to the financial statement auditor's independence, and to not permit the performance of any services that would impair independence. This evaluation will be performed by the Chief Financial Officer, who may consult the independent auditor or other external sources in making this determination.

In addition, for each non-audit service that is to be provided by the Organization's independent financial statement auditor, the Organization will:

1. Designate a management level individual to be responsible and accountable for overseeing the non-audit service (to be determined by the Chief Executive Officer).
2. Establish and monitor performance of the non-audit service to ensure that it meets management's objectives (to be performed by the person designated in step 1).
3. Make any decisions that involve management functions related to the non-audit service and accept full responsibility for such decisions.
4. Evaluate the adequacy of the services performed and findings that result.

How Often to Review the Selection of the Auditor

CAPK will review the selection of its independent auditor in the following circumstances:

1. Any time there is dissatisfaction with the service of the current independent financial statement auditor;
2. When a fresh perspective and new ideas are desired; or
3. Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years, but simply to reevaluate the selection).

Audit Request for Proposal

Request for Proposals (RFP) to conduct the Organization's independent financial statement audit will be prepared and issued by the Audit and Pension Committee no later than six months prior to the end of the fiscal year. Auditor selection will be made by the Audit and Pension Committee. (See BOARD OF DIRECTOR AUDIT RESPONSIBILITIES and AUDIT AND PENSION COMMITTEE RESPONSIBILITIES sections of this manual for term.)

The RFP will include the following, at a minimum:

1. Summary of each funding source and its audit requirements (regulation references);
2. Expected timing of fieldwork;
3. Expectations for interaction with the Audit and Pension Committee and presentation of the report and any findings to the Board of Directors, upon completion of the audit; and
4. Deadlines for completion of the audit and filing of applicable reports to reporting entities.

Selecting an Independent Financial Statement Auditor

The selection of an independent financial statement auditor to conduct the annual audit is a task that should be taken very seriously. The following factors will be considered by CAPK in selecting an independent financial statement auditor:

1. The firm's reputation in the nonprofit community.
2. The depth of the firm's understanding of and experience with grant-funded organizations and federal reporting requirements under 2 CFR Part 200 (45 CFR Part 75).
3. The firm's demonstrated ability to provide the services requested in a timely manner.
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner.
5. The responsiveness to the request for proposal.
6. The availability of staff with professional qualifications and technical abilities.
7. The results of peer and external quality control reviews.
8. Price.

The following information should be included in the written Request for Proposal (RFP) to be sent to prospective audit firms:

1. Period of services required
2. Complete description of the services requested (audit, management letter, tax returns, etc.)
3. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
4. Organization chart

5. Chart of account information
6. Financial information about the Organization
7. Copy of prior year reports (financial statements, management letters, etc.)
8. Identification of need to perform audit in accordance with 2 CFR Part 200, Subpart F (45 CFR Part 75, Subpart F), and the appropriate OMB Compliance Supplements
9. Other information considered appropriate
10. Description of proposal and format requirements
11. Due date of proposals
12. Overview of selection process (i.e., whether finalists will be interviewed, when a decision will be made, etc.)
13. Identification of criteria for selection

Minimum proposal requirements from prospective independent financial statement auditor will be:

1. Firm background
2. Biographical information (resumes) of key audit team members who will serve CAPK
3. Client references
4. Information about the audit firm's capabilities
5. Audit firm's approach to performing an audit
6. Copy of the audit firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available from the audit firm
8. Expected timing and completion of the audit
9. Expected timing of delivery of reports
10. Cost estimate including estimated number of hours

In order to narrow down the proposals to the top selections, the Audit and Pension Committee will meet with the prospective independent financial statement audit engagement teams from each proposing audit firm to discuss their proposal. Copies of all proposals will be forwarded to each member of the Audit and Pension Committee. After the Audit and Pension Committee narrows down the field of prospective auditors to three firms, final interviews of each firm are conducted by the Audit and Pension Committee and the Board of Directors, who makes the final selection for approval.

Preparation for the Annual Audit

CAPK will be actively involved in planning for and assisting with the Organization's independent financial statement audit in order to ensure smooth and timely completion. In that regard, the Finance Department will provide assistance to the independent financial statement auditors in the following areas:

Planning

The Chief Financial Officer is responsible for delegating the assignments and responsibilities to finance staff in preparation for the audit. The Chief Financial Officer will review the list of information requested by the auditors and assign responsibility for each item to the appropriate staff. The Chief Financial Officer or Director of Finance will then schedule and direct status meetings in the weeks leading up to the audit in order to review the progress of staff in preparing for the audit.

The Chief Financial Officer or Director of Finance will arrange and coordinate any and all meetings, interviews, telephone discussions, and conference calls requested by the independent financial statement auditor with CAPK Board members, Audit or Finance Committee members, or employees to facilitate the audit work. Prior to any such meetings or discussions, the Chief Financial Officer or Director of Finance will inform each Organization participant of the nature of the discussion or meeting and what, if any, preparations they should do prior to the meeting. The Chief Financial Officer or Director of Finance will communicate to each CAPK participant in such meetings or discussions the importance of being open, honest, and frank with the independent financial statement auditors with respect to all questions asked.

Involvement

Organization staff will do as much work as possible in order to assist the independent financial statement auditors and, therefore, reduce the cost of the audit.

Interim Procedures

To facilitate the timely completion of the annual financial statement audit, the independent financial statement auditors may perform selected audit procedures prior to the Organization's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to fiscal year-end is reduced. Organization staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, CAPK will make every effort to provide schedules, documents, and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the independently audited financial statements from the auditor, the Chief Financial Officer will perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors.
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of CAPK.
3. Review each footnote for accuracy and completeness.

Any questions or errors noted as part of this review will be communicated to the independent financial statement auditor in a timely manner and resolved to the satisfaction of the Chief Financial Officer.

It will also be the responsibility of the Chief Financial Officer to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent financial statement auditor.

In addition, the Federal Audit Clearinghouse form (data collection form) will be completed and a copy submitted to the Audit and Pension Committee prior to its due date.

Audit Adjustments

It is the policy of CAPK to review all adjustments prepared by the independent financial statement auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger. If CAPK does not agree with the adjustments, it will immediately communicate its disagreement with the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

The Organization may also receive a list of unadjusted differences (or passed audit adjustments) from the independent financial statement auditor in connection with the audit. If the Organization receives such a list, it will be the responsibility of the Chief Financial Officer to review them and determine whether or not to record them in the period under audit. Any adjustments made to the financial information being audited must be immediately communicated to the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

Internal Control Deficiencies Noted During the Audit

In accordance with generally accepted auditing standards, at the conclusion of the audit the Organization's independent financial statement auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or 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.
2. **Significant deficiency** – A significant deficiency is a deficiency, or 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.

The Organization's independent financial statement auditors are required to provide written communication to the Audit and Pension Committee of all significant deficiencies and material weaknesses (i.e., only those control deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the financial statement auditor).

It is the Organization's policy that all internal control deficiencies that are communicated by the financial statement auditor in writing will be formally addressed by the Audit and Pension Committee, the Chief Executive Officer, and the Chief Financial Officer. The Chief Executive Officer and the Chief Financial Officer will prepare a written response, which will include a corrective action plan, to each internal control finding and such response will be presented to the Audit and Pension Committee for its review and approval.

Audit and Pension Committee Communications with the Auditors

In accordance with generally accepted auditing standards, in connection with and at the conclusion of each annual financial statement audit, the auditors are required to make certain communications directly to the Audit and Pension Committee. The Chief Financial Officer will facilitate all of these

communications, arranging for face-to-face meetings, telephone or conference calls, or delivery of electronic or paper documents between the financial statement auditor and Audit and Pension Committee members.

Some of the communications that CAPK's financial statement auditors may have with the Organization's Audit and Pension Committee include:

1. Planning discussions prior to commencing the audit, such as by inquiring of Audit and Pension Committee members their perception of where the risk of material misstatements in the Organization's financial statements may be greatest, the various risks of fraud, and other inquiries.
2. Planning stage communications informing the Audit and Pension Committee of the planned scope and nature of certain audit procedures that the auditors plan to perform, to aid in the Audit and Pension Committee members having a thorough understanding of the financial statement audit.
3. Internal control deficiencies noted during the financial statement audit, communicated in writing at the conclusion of the audit.
4. Any material fraud detected by the financial statement auditor, or any fraud, regardless of materiality, involving senior management, noted at any time during the audit.
5. Significant problems or other issues that arose during the financial statement audit (e.g., disagreements with management and certain other items that the auditors may be required to report to the Audit and Pension Committee).
6. Audit adjustments made by the financial statement auditors as a result of their audit.
7. Certain audit differences noted by the financial statement auditors that they deemed not material enough to warrant making an adjustment for.

Audit and Pension Committee members should be aware of these communications and engage in active discussions with the financial statement auditors whenever it is considered appropriate in the fulfillment of these or their other duties.

Also see BOARD OF DIRECTORS AUDIT RESPONSIBILITIES section of this manual.

INSURANCE

Overview of Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of CAPK.

CAPK maintains adequate insurance against general liability, as well as coverage for buildings, contents, computers, equipment, machinery, and other items of value.

Insurance Definitions

Cyber Insurance

Assists in protecting from expenses or business losses incurred in the event of a data breach, hacking, or other similar events that are not covered by other policies.

Directors and Officers (D&O)

Indemnifies directors and officers for damages and defense costs from lawsuits alleging various wrongful acts. Depending on coverage elected, D&O may cover directors, officers, employees, staff, volunteers, and committee members against employment practices, defense expenses outside limits of liability, prior acts, or other acts.

Fidelity Bond

Offers protection to the employer against monetary or physical losses caused by an employee's fraudulent or dishonest actions.

General Liability

A broad policy that protects the organization from claims from damage or injury related to bodily injury, property damage, operations, independent contractors, or others. This type of coverage may include directors, officers, and employee general liability insurance, buildings, contents, computers, boilers, and machinery.

Umbrella

Additional liability coverage to protect against significant risk of loss for claims that exceed the limits of a primary insurance policy.

Workers' Compensation and Employer's Liability

Workers' compensation provides monetary benefit to workers injured in the course of employment. Employers' liability protects employers from financial loss if a worker's job-related injury or illness is not covered by workers' compensation.

Coverage Guidelines

As a guideline, CAPK will arrange for the following types and levels of insurance as a minimum:

Type of Coverage	Amount of Coverage
General Liability	\$3,000,000
Umbrella Liability	\$10,000,000
Auto Liability	\$1,000,000
Employee dishonesty/bonding	\$10,000,000 for all Finance Department employees and the Chief Executive Officer
Employee Benefits Liability	\$1,000,000
Directors and Officers	\$10,000,000 (with an appropriate deductible level)
Fiduciary Liability	\$10,000,000
Crime	\$3,100,000
Workers' Compensation	To the extent required by law (or contractual obligations of the Organization)
Property Insurance	
Blanket Building Limit	\$27,183,320
Blanket Business and Personal Liability	\$14,440,970
Blanket Business Income	\$1,074,300
Total Insurable Value	\$42,698,590
Student Liability	\$250,000

CAPK will maintain a detailed listing of all insurance policies in effect. This listing will include the following information, at a minimum:

1. Description (type of insurance)
2. Agent and insurance company, including all contact information
3. Coverage and deductibles
4. Premium amounts and frequency of payment
5. Policy effective dates
6. Date(s) premiums paid and check numbers

Contractors

Contractors are required to comply with applicable federal and state workers' compensation and occupational disease statutes. If occupational diseases are not compensated under those statutes, they will be covered under the employer's liability insurance policy, except when contract operations are so commingled that it would not be practical to require this coverage.

Fidelity Bonds

For all personnel handling cash or preparing or signing checks, CAPK will obtain insurance that provides coverage in a blanket fidelity bond. The specific needs of the Organization will determine the dollar limit of this coverage.

RECORD RETENTION

Record Retention Policy

CAPK retains records as required by law and destroys them when appropriate. All files, both hard copy and electronic, will be labeled with topic, year (if applicable), and destruction date. Electronic copies will be saved in appropriate folders on the network storage device. Hard copies should be stored in file cabinets or archived in the storage area. Any archived hard copy files will be stored in water and animal proof containers.

The destruction of records must be approved by the Chief Financial Officer and logged into the Organization's Destroyed Records Log. Review and purging of files may take place on an ongoing basis, but must occur at least once per year, and must follow the minimum retention requirements outlined below.

The destruction of any documents containing social security numbers or any other "consumer data" as defined under federal laws and regulations will be done via shredding using an approved shredding service provider.

The formal records retention policy of CAPK is as follows:

Record	Retention
Articles of Incorporation	Permanent
Audit reports	Permanent
Bylaws and amendments	Permanent
Correspondence – Legal and important matters	Permanent
Financial statements – Year-end	Permanent
General ledgers/year-end trial balance	Permanent
Minute books of directors	Permanent
Property contracts, deeds, mortgages, and bills of sales	Permanent (7 after disposal of property)
Retirement and pension records	Permanent
Application and Determination Letter for Recognition as a Tax-Exempt Status	Permanent
Information returns, tax returns and worksheets, examination reports and other documents relating to tax filings	Permanent
Trademark registrations and copyrights	Permanent
Accident reports/claims (settled Cases)	7 Years
Accounts payable ledgers and schedules	7 Years
Accounts receivable ledgers and schedules	7 Years
Contracts, mortgages, notes, and leases – expired	7 Years
Garnishments	7 Years
Insurance claims	7 years
Inventories of products, materials, and supplies	7 Years
Invoices (to customers, from contractors)	7 Years

Record	Retention
Notes receivable ledgers and schedules	7 Years
Payroll records and summaries	7 Years
Personnel records (terminated)	7 Years
Property records (incl. depreciation schedules)	7 years
Purchase records	7 Years
Sales records	7 Years
Subsidiary ledgers	7 Years
Timesheets/cards	7 Years
Withholding tax statements	7 Years
Bank statement & reconciliations	3 Years
Chart of accounts	3 years
Collective bargaining agreements	3 Years
Employment applications	3 Years
Insurance policies (expired)	3 Years
Internal audit reports	3 Years
Internal reports	3 Years
Payroll records	3 Years
Petty cash vouchers	3 Years
Correspondence – General	2 Years
Grant reports or grant related records	3 Years

In accordance with Standards for Financial Management Systems, CAPK will maintain records that identify adequately the source and application of funds for federally-funded activities. These records will contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be fully supported by source documentation.

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization's Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation will be exempt from any scheduled record destruction.
2. The term "records" will also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which will also be protected from destruction.

Protection of Records – Federal Matters

CAPK prohibits the known destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered violations of the Organization's Code of Ethics and subject to the investigative, reporting, and disclosure procedures described earlier in the POLICY ON SUSPECTED MISCONDUCT section of this manual.